

Title of Article: Determinants of Demand for Accounting Services among Small and Medium Enterprises (SMES): Evidence from Lagos State, Nigeria.

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Outlet: The Social and Management Scientists.Vol.5 No.1

Date: 2011

Abstract: The study identified and estimated the factors influencing the demand for accounting services among small and medium enterprises (SMEs) in Lagos state, Nigeria. A total of 00 entrepreneurs were randomly sampled from the rural and urban areas of Lagos state for the interview. Profit model was employed to estimate the values influencing services in the study area. Descriptive statistics were also employed to discuss accounting services demand behavior of these entrepreneurs. Findings reveal that about 85 percent of these entrepreneurs source their accounting service from internal sources. Result from the profit model reveals that the levels of education of business owner's significantly enhanced demand or professional accounting service at (pC 0.05) level, while entrepreneurs income level and distance to professional firms office at (pC 0.10).