The scale **Journal Website:** https://thescalejournal.com.ng/
An Interdisciplinary Journal of
The ACADEMIC STAFF UNION OF POLYTECHNICS - ZONE D
ISSN: 2992-3727 Published 25th May, 2025

IMPACT OF ACCOUNTABILITY ON PUBLIC SECTOR FINANCIAL MANAGEMENT IN NIGERIA

Ekeh Chigozirim [1]; Chinonye Beatrice Ezeilo [2]; Albert Jacob Omusuo [3]
[1,2,3] Department of Accountancy, Akanu Ibiam Federal Polytechnic, Unwana, Ebonyi State.
Corresponding E-mail; chigozirimeke@gmail.com

Abstract
This study focused on the Impact of Accountability of public sector financial management in Nigeria, using Edda Local Government Area of Ebonyi State as a study. Data were collected by primary sources, using structured questionnaires, while secondary sources of data collection were by the use of textbooks, seminar papers, journals etc. The data collected were analyzed and presented using frequencies and simple percentages. The hypothesis was tested using normal distribution statistical tool at a = 0.05 significant level and a target population, N = 78 number of employees of the study area. The sample size, n= 65, were determined by systematic random sampling questionnaires distributed were proportionate to the sample size (65), while 50 were completely filled and retrieved from the respondents and used for the basis of data analysis and presentation. The research study reviewed by related literature showed that Accountability of financial management is the obligation to render an account for a responsibility conferred and a subset of managerial that concentrates on how to plan and control the financial resources of an Organization. The major findings revealed that Regulatory laws have significant influence on financial management of public sector in Edda L.G.A. and Legislative control has positive and significant impact on financial management of public sector among others. The study recommended that; Government should put in place strategic structures that can enhance building of fiscal accounting bodies and they should step up to the responsibilities of ensuring that their members maintain the ethics of the profession and code of conduct in their practices, while public Career Accountants should be trained regularly via conferences, workshops and seminars for effective discharge of their duties.

Key Word: Accountability, Financial Performance, Public Sector, Accounting.

Introduction

There is recent upsurge in public demand for the accountability of public sector financial management at all levels of Government. Accountability of financial management is the obligation to render an account for a responsibility conferred. Financial management focuses on decision making about the use and management of finances of an organization. Financial management is a subset of managerial activities that concentrate on how to plan and control the financial resources of an organization. Financial management also involves the sourcing and optimal utilizations of fund for the smooth running of an organization. Financial management centers on the identification of possible ways to maximizing the net worth of an organization, allocation of scarce productive resources between competing demands and execution of strategies to attain the stated objectives of such organizations. To this end, Public Financial Management can be described as the process of sourcing, controlling, planning, co-coordinating, organizing and directing the financial resources of Government Parastatals such as; Federal Ministries, State ministries, local councils, government agencies and departments.

The local government is the lowest level of government which is closest to the people. Local government in this present dispensation emerged from the pre-colonial translational system of government which was highly localized according to peculiarities of the state. The local council represents the basic unit through which any nation administers his people at grassroots level. The implication of its constitutional guaranteed governance structure and it proximity to the people necessitates the need for accountability in financial management, and their norms in governance, more evident at this level (Adiogu, 2013). But contrarily, Local Governments in Nigeria are often recognized as a breeching for bare faced corruption and near absence of accountability in the local

government council. However, instead of discharging their functions as development centers to the people at grassroots, acquire notoriety for corruption, fiscal indiscipline and gross financial mismanagement. Agbo (2012) maintained that lack of government integrity; accountability and transparency at the local level constitute a setback to the well-being of the people. In addition to these, stealing, embezzlement, nepotism, misappropriation of public funds, ill-use of public assets and circumvention of financial and non-financial issues has become customary in Nigerian local government.

Accountability in the public sector across the globe is given maximal attention because public finance is in the hands of the government. Those authorities assume fiduciary status with attached responsibilities requiring them to render stewardship accounts to those for whom the authority is held in trust (Haruna, etal, 2015).

The public sector is saddled with the responsibility of harnessing public resources, collection of funds and their expenditures for the benefit of the populace. The principle of accountability is based on trust, faith and resources vested on the management of organizations. There is a strong need for public officers that are accountable to the general public to deliver complete, relevant and accurate information about the management of public funds. The public sector which is regarded as the manager of the public resources, statutes and mechanisms for national development has lost its goodwill in the eye of the citizenry due to lack of proper accountability

Haruna, et al (2015) alluded that government ministries, agencies and departments are not duly adhering to the tenets of accountability. There has been disrespect for accountability in public sector viz: financial mismanagement, inefficiency, ineffectiveness, and negligence have been identified by scholars as the characteristics of public sector in Nigeria.

The problems associated with lack of accountability in public sector financial management especially in local government councils are employed corruption in procurement, siphoning of funds meant for infrastructural development into personal bank accounts, stealing of public assets, illegitimate internal revenue collection, award of contract to wrong contractors, friends and families, payment of salaries and allowances to ghost workers, lack of documentation to overhead expenditures, nepotism etc. Most of the government parastatals are not totally complying with the principles of accountability.

To this end, this study examines the impact of accountability on public sector financial management in Nigeria using Edda local government in Ebonyi State as a study. However, the study was anchored on the following objectives in order to:

1. To examine the impact of regulatory laws on financial management in public sector
2. To assess the impact of legislative control on financial management in public sector
3. To investigate the impact of compliance reporting on financial management in the public sector.

Research Hypotheses

The research hypotheses guiding the study are stated as follows:

1. Ho_1: Regulatory laws have no significant influence on financial management in public sector
2. Ho_2: Legislative control has no significant influence on financial management in public sector.
3. Ho_3: Compliance reporting has no significant influence on the financial management in public sector

Review of Literature

Concept of Accountability

The concept of accountability is old as the existence of man. The beginning of accountability can be traced to 1966 when property owners in Europe, render accounts of their assets to monarchs, officers and regents in power. Accountability has taken another dimension from when subjects render stewardships to authorities as done in the past centuries. In this present dispensation, those in authorities are being held accountable by the citizenry. Accountability has been given different definitions by scholars and authors.

Adefila and Adeoti (2005) stated that accountability is concerned about the financial activities in which those concerns are deemed to be under a duty bound to give a formal statement of monetary involvement. Adegbite

(2010) defines accountability as the obligation to demonstrate that work which has been conducted in accordance with agreed rules and standards and the officers in charge report equitably and accurately on performance result in line with stipulated rules and plans.

Fayomi (2013) alluded that accountability is the process by which Organizations, entities or persons are held responsible or answerable for resources and responsibilities with them.

Asobic (2007) sees accountability as the obligation owned by anyone occupying a position of trust or responsibility to provide appropriate response to all stakeholders for actions carried out and performance achieved in the discharge of duties. The international organization of Supreme Audit Institutions cited in Okpala(2012) defined accountability as the obligation of persons entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them and to report to those that have conferred these responsibilities. Similarity, Prenchand (1999) viewed accountability as a process in which individuals and organizations are compelled to be answerable for their actions and responsibilities. The definitions stated above all center on the fact that people entrusted with public funds are obliged to account to the general public on how those resources are allocated, managed and used.

Johnson (2004) defined accountability from a political perspective. He observed that accountability means that those who are charged with drafting and formulating policies should be asked to account their actions to the general public.

Haruna (2015) reported that accountability is an effective preventive measure to minimize or terminate fraudulent activities by consistency, efficiency, responsiveness, responsibilities and integrity.

Anyafor (2004) noted that transparency and accountability are interrelated, while the former is the act of discharging one's duties with integrity, honesty, sincerity, selflessness and open-mindedness to achieve a target, the later means doing things transparently in accordance with due process. It is impossible to be transparent without being accountable and similarly, it is impossible to be accountable without being transparent.

Accountability is imperative in both private and public sector as it ensures that the financial resources of an organization are effectively controlled, managed and organized for the benefit of all. It is therefore pertinent for those in authorities in various private and public organizations to provide adequate records of stewardship to their subject.

Concept of Public Sector Financial Management.

The public sector is the part of the economy that concentrates on the provision of governmental services to the general public. Haruna, etal, (2015) defines the fraction of the economy that is managed and controlled by the government for the purpose of providing basic societal needs. The structure of public sector varies from country to country, but in Nigeria, the public sector can summarily be described as government at federal, state and local levels. Public sector also extends to all ministries, agencies and departments established by government either at federal, state and local levels.

Public sector financial management refers to the process of planning, organizing, procuring and utilizing the financial resources of the government (Onurah, 2012; Haruna, et al, 2015). Public sector financial management is equally concerned about the formulation of suitable policies to achieve societal needs and aspirations. Similarly, Prechand (1999) defines public sector financial management as the bridge between the aspirations of the society and the fiscal policies of the government. Public sector financial management involves the appropriate collection of sufficient resources from the economy along with their effective allocation and usage. Adegbite (2010) reported that there three main components of public sector financial management include resources generation, resources allocation and expenditure management. Similarly, the major sub-divisions of public sector financial management as stated by Onuorah (2012) and are public expenditure, public revenue, public debt, financial administration and federal finance. Public sector financial management basically deals with all aspects of resource mobilization and expenditure management in government. Just as managing finance is

ISSN: 2992-3727 Published 25th May, 2025

central to the management of any private organization, similarly, public sector financial management is an essential part of governance process. Public sector financial management involves mobilization of resources, prioritization of programs, budgetary process, efficient management of resources and exercising controls.

One key component of public administration in financial management according to Opkala (2012), financial management is a critical management function that pilots the operations of public administrations and can be outlined in three aspects:

a. Determine fiscal policies whereby public officers identify programs of priority and try to fund them appropriately
b. Providing accountability to ensuring that funds are spent for their stated purposes and
c. Instituting the required organizational structures and controls to effectively carryout the fiscal duties and responsibilities.

Stages of Public Financial Management

The stages of public financial management as identified by Prenchand (1999), Appah (201) and Adeogu (2013) are:

Formulation of Policy

Policy formulation is a vital stage in the structure of public financial management. Policy formulation can be described as the evolvement of the aspirations of the society into practical feasible policies (Prechand1999). The issues that are not tackled at the policy formulation stage tend to exasperate at the implementation stage and may eventually result to the failure of such policies. Policies in public financial management need to be strategically designed to achieve micro and macro-economic targets. There is also need for the government to have a rough estimate of its proposed revenue and expenditure so as to achieve policy targets.

Formulation of Budget

Budget formulation involves the allocation of resources before it is submitted for review and ratification to legislative authorities. The formulation of budgets captures the endorsement of fiscal, monetary, social and welfare objectives of the government by the executive president of a country. At this stage, according to Appah (2012), it is expected that:

1. Department states the policies and processes which will be circulated to several sub-unit requesting for their needs and demands for the fiscal years
2. Accounting officers of respective sub-units are to gather and arrange the needs of their units.
3. Accounting officers of ministries are expected to collate the needs/budgets which would be presented by the head of units before the federal minister of such ministries.

Payments Systems

This involves the operational procedures for receiving funds for the public and for making payments to them. Payment via plethora channels such as book adjustments and E-payment system.

Government Accounting and Financial Reporting

Government accounting and financial reporting is core to public financial management. Government accounting is the process of recording, communicating, analyzing and interpreting financial statements.

Audit

Audit of governments' financial reports is an important aspect of public sector financial management in Nigeria. Appah (2012) defines audit as the process carried out by competent auditors doing accounting records and the financial statements of enterprises which are subject to examination by independent auditors with the sole motive of expressing opinions in line with terms of reference.

Legislative Control

The legislative arm of government is task with the duty of regulating the revenue and expenditure estimates in any fiscal year.

Accountability in Public Sector; Nature and Approaches

The government plays significant roles in shaping and development of any nation
and giving their explicit importance, it is necessary to provide a suitable framework to enable the entertainments of this objectives.

Fiscal Accountability

Fiscal accountability deals with compliance with suitable principles of accounting, accuracy and fairness of financial statements.

Manager Accountability

Manager accountability is concerned with the preparation and publication of essential information needed to make sound decisions for the progress of the organization

Programmed Accountability

Programmed accountability centers on the aggregate assessment of program impact and extent of which the intended goals and aspirations are attained.

Individual Accountability

Individual accountability focuses on personal policies and attributes exuded by accounting practitioners. Typical examples of such qualities are honesty, probity, transparency, sincerity and integrity.

Channels of Achieving Accountability in Public Financial Management

Different Scholars such as Adegbite (2010), Appah (2012), Adeogo (2013) Haruna, et al (2015) highlighted the channels at which accountability can be achieved in public financial management. The channels are discussed as follows.

Legislative Functions to Champions Accountability

The legislative arm of government is entrusted with the responsibility of promulgating and enacting laws. This arm also serves as a check to monitor the activities of the executive arm. The executive arm mandated in accordance with the law to give reports of stewardship of the activities to the general public because all transactions are done on behalf of the general public of which they are accountable to.

Managers Accountability Framework

Accountability law centers on the process of accountability. An adequate accountability framework explain that government should put in place procedure for preparing and endorsing, method of monitoring of portfolio of evidence on performance reporting and guidelines for addressing political institutions by public managers.

Threat to Accountability on Public Sector in Developing Countries

There are three principal threats to accountability in public service developing countries namely corruption, clientelism and capture (Fox, 1994, Anyato, 2004, Onuorah, 2012). These phenomena refer to the use of public offices for personal gain and their impact goes beyond the simple diversion of public funds to personal accounts. Corruption distorts markets and inhibits service delivery.

Empirical Review

Various studies have been conducted to examine the impact of accountability on public sector financial management in different governmental organization in Nigeria.

Haruna, etal, (2015) assessed the impact of accountability and transparency on financial management in ministry of finance, Jalingo, Taraba State. Data for the study was collected from 194 staff of the ministry through the use of a questionnaire. The data collected were utilized using the descriptive statistics and the analysis of variance (ANOVA).

Adiogo (2013) investigated whether accountability and transparency has put to check the circumvention of due process in financial and non-financial activities of Bende local government area of Abia State. Appah (2012) examined the relationship between the accountability and public sector financial management in Nigeria. The study made use of secondary data on total federal government revenue and expenditure were collected from

ISSN: 2992-3727 Published 25th May, 2025

the CBN statistical bulletin between 1961-2008. The results analyzed via regression analysis showed that the level of accountability very poor in Nigeria because the attributes of accessibility comprehensiveness, relevance quality, reliability and timely disclosure of economic, social and political information about government activities are totally or partially unavailable for the citizens to assess the performance of public sector.

Methodology

The study employed survey research design with a population of 78 and sample size of 65. The sample size was derived statistically by using Taro Yamane statistical technique. Simple random sampling techniques were adopted and questionnaire was used for data collection. The questionnaire was administered by the researchers. The hypothesis was tested using Chi-square (X^2) statistical tool at α=0.05 level of significance.

Presentation and Analysis of Data

Presentation and Analysis of Data According To Hypothesis

In the course of this research, some hypotheses were generated. These hypotheses were tested below to validate the effectiveness of this work. The hypothesis is tested using Chi-Square test of non-parametric testing method or distribution free statistics. Itis expressed in frequencies.

Definition of Chi-Square test (x^2)

$$(x^2) = \frac{\sum(Of1 - Ef2)}{\sum Ei}$$

Where:

∑ = Summation
Of1 = Observed frequency
Ef = expected frequency
Level of significant = 5%
Degree of freedom (df) = (R – 1) (C – 1)

Decision Rule:

When the calculated or computed value (CV) of Chi-square is greater than the tabulated value (TV), reject the null hypothesis (Ho) and accept the alternative hypothesis (H_1). But when the critical value is greater than the calculated value, accept the null (Ho) hypothesis and reject the alternative hypothesis (H_1).

The above can be illustrated thus:

(a) Accept Ho when (tv) > (cv)
(b) Reject Ho when the (cv) < (tv)

Hypothesis one

Ho_1: Regulatory laws has no significant influence on financial management public sector in Edda L.G.A.

In order to have a proper test of the statement, question 2 and 3 of the table is used to update and validate its reliability

Table 1

Of	**Ef**	**Of – Ef**	**$(Of-Ef)^2$**	**$(Of - Ef)^2$ Ei**
20	8.60	11.4	129.96	15.11
23	9.89	13.11	171.87	17.37
19	6.84	12.16	147.86	21.61
17	6.12	10.88	118.37	19.34
6	0.78	5.22	27.24	34.92
7	0.91	6.09	37.08	40.74
5	0.40	4.6	21.16	52.9
3	0.24	2.76	7.61	31.70
			x^2 Cal.	274.43

ISSN: 2992-3727 Published 25th May, 2025

x^2 Calculated = 274.43

Therefore, the table value of Chi-square of 5% level of significance for 3 degree of freedom = 7.81(2.d.p)

Decision:

Since the calculated value is greater than the table value, the null hypothesis is rejected while the alternative hypothesis is accepted. Meaning that regulatory laws have significant influence on financial management in the public sector in Edda L.G.A.

Hypothesis two

If the calculated value is > table value, accept the alternative hypothesis. If the table value is >calculated value, accept null hypothesis and reject alternative hypothesis

Ho_2: Legislative control has no significant influence on financial management public sector in Edda L.G.A.

ANALYSIS OF OTHER DATA

Question 4

Impact of revitalization and re-orientation of value system in accountability of public financial management

TABLE 2

Variables	**Response**	**Percentage (%)**
Very high	30	60
High	16	32
Medium	2	4
Low	2	4
Total	**50**	**100**

Source: Field survey, 2025

From table 4.5.1 above, it can be deduced that 60% of respondents agreed that revitalization and re-orientation of value system have a very high impact on the accountability of public financial management.

Question 5

Extent of relationship between transparency and accountability in the management of public finance in Edda L.G.A

TABLE 3

Variables	**Response**	**Percentage (%)**
Very high	25	50
High	10	20
Medium	15	30
Low	0	0
Total	**50**	**100**

Source: Field survey, 2025

Table 3 reviews that 25 responses which corresponds to 50% of the respondents agreed that there is a very relationship between transparency and accountability in the management of public finance. While there was zero (0) response for low relationship between transparency and accountability in the management of public finance in Edda L.G.A

ISSN: 2992-3727 Published 25th May, 2025

Question 6

Cruciality of accountability in both private and public sector for ensuring effective control of financial resources in Organizations.

TABLE 4

Variables	**Response**	**Percentage (%)**
Very high	12	24
High	18	36
Medium	10	20
Low	10	20
Total	**50**	**100**

Source: Field survey, 2025

Table 4 reviews that accountability in both private and public sector is highly crucial to ensure effective control of financial resources in Organizations with 36% of the respondents.

Question 7: the extent of resource allocation, revenue and expenditure management influenced the public sector financial management

Table 5

Variables	**Response**	**Percentage (%)**
Very high	30	60
High	16	32
Medium	2	4
Low	2	4
Total	**50**	**100**

Source: Field survey, 2025

From table 5 above, it can be deduced that 60% of respondents agreed that the extent of resource allocation, revenue and expenditure management influenced the public sector financial management.

Question 8: payment system a means of reducing public financial theft in organizations

Table 6

Variable	**Response**	**Percentage (%)**
Very high	23	46
High	17	34
Medium	7	14
Low	3	6
Total	**50**	**100**

ISSN: 2992-3727 Published 25th May, 2025

Source: Field survey, 2025

From table 6 above, it can be deduced that 46% of respondents agreed that payment system is a means of reducing public financial theft in organizations

Question 9: Influence of Corruption of service delivery of Public Financial Management in Organization.

Table 7

Variable	**Response**	**Percentage (%)**
Very high	23	46
High	17	34
Medium	7	14
Low	3	6
Total	**50**	**100**

Source: Field survey, 2025

From table 7 above, it can be deduced that 46% of respondents agreed that payment system is a means of reducing public financial theft in organizations

5.1 Discussion of Findings

The study examined impact of accountability in public sector financial management in Nigeria. Using Edda LGA as study. The instrument used for data collection is questionnaire; the researcher administered 65 questionnaires to the accounting department, internal auditors, and cashiers of Edda local government area.

However, 50 questionnaires were collected representing a return rate of 75.92%. The data obtained were subjected to a tabular form as analyzed by using percentage and hypothesis. Findings of the study showed that:

1. Regulatory laws have significant influence on financial management of public sector in Edda L.G.A. (x^2Cal.value 274.43 > 7.81)
2. Legislative control has positive and significant impact on financial management public sector in Edda L.G.A. (x^2Cal.value 234.90 > 7.81)
3. Compliance reporting has significant influence on financial management of public sector in Edda L.G.A. (x^2Cal. value 238.10> 7.81). In addition, compliance reporting explained 7.81 variations in public financial management in Edda L.G.A. of Ebonyi State.

5.2 Conclusion

Fiscal accountability is a central issue in public financial management. Fiscal accountability requires that those occupying positions of the public trust should account for their performances to the public or their duly elected representatives. Fiscal accountability therefore, implies that public entities as well as public offices are monitored, and responsible to, others each of whom is in turn responsible to the general public. With respect to financial management, there are several mechanisms through which fiscal accountability can be enforced such as auditor general public account committee and Onbudsman. These mechanisms of fiscal accountability such as the regulatory laws, compliance reporting and legislative control must be strengthened to reduce the level of corruption in Nigeria. Nigerians must embrace integrity, transparency and accountability in the management of public funds for this study to be achieved (impact of accountability on public sector financial management)

5.3 Recommendation

In an attempt to improve the state of public financial management in Nigeria via fiscal accountability, the following recommendations were put forward:

1. Government should put in place strategic structure that enables building of fiscal accountability framework and make enabling regulation that protect whistle blowers and creating enabling environment

generally for fiscal accountability. These truly have the capacity to enhance management in public sector in Nigeria.

2. The challenge of ethical and accountability failure in the public sector can be addressed by intensifying the capacity for regulatory and legislative authorities through revitalization and reorientation programs.

3. Relevant professional accounting bodies should step up to responsibilities of ensuring that their members maintain the ethics of the profession and code of conduct in their practice.

4. Workshops, seminars and trainings should be organized regularly for public career accountants. This will make them fit into discharging their duties effectively.

References

Acho, Y. & Abuh, P. (2016). Corruption and Accountability in the Nigerian Public Sector: An empirical disclosure. International Journal of Public Administration and Management Research, 3(3):47-55

Achua, J. K. (2009). Reinventing Government Accounting for Accountability Assurance in Nigeria Research Journal of Accountancy, 1(1): 1-16

Adefila, J. J. & Adeolti J. A. (2004).Nature,Causes and Control of Fraud.Ibadan Adegbite, E. O. (2013). Accounting Accountability and National Development Proceedings from the annual conference of the Institute of Chartered Accountants of Nigeria, 1(1): 56-64

Adiogu, C. J. (2013). The Effects of Accountability and Transparency in Financial Management of Nigerian Local Government. Being a Published MSc Dissertation submitted to the Department of Accounting, Caritas University, Enugu State.

Agbo, J. B. (2012). Accountability, Due Process and Administration of Local Government in Nigeria: A Conceptual Relationship. British Journal of Accounting and Finance, 4(1): 26-30

Akinbuli, O. F. (2015). Corruption and Fiscal Accountability in the Nigerian Public Sector.European Journal of Business and Management. 3(3): 41-50.

niechebe, L. S. (2012). Enhancing Financial Accountability and Transparency in Nigerian Public Sector: A Case Study of selected Public Sector Organizations in Enugu State. Being a Published MBA Dissertation submitted to the Department of Accountancy University of Nigeria, Nssuka.

Appah, E. (2012). Accountability and Public Sector Financial Management in Nigeria. Research Journal of Accounting and Finance, 1(4): 1-17.

Asobie, F. I. (2007). Evaluation of Due Process as a tool for Fiscal Responsibility in the Nigerian Public Sector. Being a MBA Dissertation submitted to the Department of Business Administration, Ahmadu Bello University, Zaria.

Babbie, E. (2005). The Practice of Social Research.Wadworth Limited, USA

Fayomi, I. O. (2013). Public Procurement and Due process Policy in Nigeria. Thrust Prospects and Challenges. Peak Journal of Social Science and Humanities, 1(4): 39-45.

Fox, J. (1994). The Difficult Transition from Clientelism to Citizenship: Lesson from Mexico. World politics, 46(2): 151-184

Haruna, M., Makama, L. L. & Andokari, A. P. (2015). The Implementations of Accountability and Transparency on Public Sector Financial Management: A Case Study of Taraba State Ministry of Finance. International Journal of Business and Management, 3(12): 236

Inanga, E. L. (2001). Accounting and Accountability. Inaugural Lecture, Ibadan University Press.

Johnson, I. E. (2004). Public Sector Accounting and Financial Control. Lagos Financial Institution Training Centers.

Kasim B. B. (2016). Effect of Public Expenditure Management on Accountability and Development in Nigeria. European Journal of Business and Social Sciences, 5(5): 30-40.

Mhome, G. C. (2003). The Challenges of Governance, Public Sector Reform and Public Administration: Some Research Issues. DPMN.

Ohsho, A. E. & Afolabi, M. B. (2014). The Effects and Effectiveness of Accountability and Transparency in Government Sectors in Ekiti State. ISOR Journal of Business and Management, 16(4): 46-54.

Okpala, K. E. (2012). Fiscal Accountability in Nigerian Public Sector Research Journal of Finance and Accounting, 3(6): 113-133.

Omodero, C. O. & Okafor, M. C. (2016). Efficiency and Accountability of Public Sector Revenue and Expenditure in Nigeria (1970-2014). European Journal of Accounting, Auditing and Finance Research, 4(7): 23-42

Onurah, A. C. (2012). Accountability and Public Sector Financial Management in Nigeria. Arabian Journal of Business and Management Review (OMAN Chapter), 1(6): 84-96.

Prechard, A. (1999). Government Budgeting and Expenditure Controls. Theory and Practice; International Monetary Fund.

Stigler, G. (1971). The Theory of Accounting Regulation. Bell Journal of Management Sciences, 2: 3-21.