

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY:

Corruption and looting of public treasury is a major problem in the public sector accounting. Report from office of statistics Lagos show that our accounting records are balanced in arrears and our financial records are hardly balanced daily, weekly, quarterly, half-yearly and yearly basis as appropriate. This was evidenced by Chief Olusegun Obasanjo during his first maiden address to the nation immediately he was sworn-in as the President of the federal republic of Nigeria on the 29th day of May 1999. He stressed that accountability, probity and transparency has suffered a lot set-back especially in the civil service. He therefore suggested that some of the best ways to eliminate this ill in the Nigerian public service are;

The effective use of public accounts;

The use of effective legislation;

The effective implementation of government policies programs;

The effective use of auditors of the federal republic of Nigeria among others.

He therefore concluded by saying “when we consider how the public accounting and auditing can grow and develop, we are concerned not only with helping the public accountant or the auditor fill their position, but also with helping the whole

economy and the organizational structure grow and develop” (Obasanjo). The concept should therefore make it wise for us to look more closely at the relationship between Nigeria and other countries of the world. And for Nigeria to be recognized as a corrupt-free economy, the accounting profession must be in a position to balance the financial records of the federal government daily, weekly, monthly, quarterly, half yearly or yearly basis. This is because members of the public and the international community want to see results, see the economy grow and the professions produce the final output.

The same goes for other facts of the economy as indicated above. The military system of administration should be thrown to the winds as we have evolved democracy like other developed countries of the world such as United State of America, United Kingdom etc. It was in an attempt to analyze the import of the president’s address on the 29th May, 1999 that this topic, “the impact of accountant in the implementation of accountability, probity and transparency in the federal civil service” comes to mind.

1.2 STATEMENT OF THE PROBLEMS:

1. Financial records do not reflect the true and fair view of the accounting records due to the corrupt society.

2. Budgets are never reviewed in time and derivations are not investigated to ensure prompt remedial action which will re direct and re orientates plans towards budgeted levels.
3. The threat to the continual production of qualified accountants who will replace other retrieving hands. The system forms a number of factors like inadequate infrastructures e.g. training materials, library facilities' computers etc. necessary for programs thereby leading to a very poor and unrealistic remuneration paid to the practicing accountant in form of salary.
4. Funds are not judiciously expended for the purposes they were outlined for.
5. Another shortcoming is the quota system in the federal services; the quota system has introduced mediocre and unethical practices in the accounting profession in a bid to fill in vacant positions in the federal civil services.

1.3 THE OBJECTIVES OF THE STUDY

- i. To examine the financial records if it shows a true and fair view
- ii. To analyze or investigate the budget before they are passed on
- iii. To know whether the distribution of funds and resources are judiciously expended

1.4 RESEARCH QUESTIONS

1. Has accountants help to review the financial statement if shows a true and fair view
2. Do accountants help in analyzing the budgets before they are passed on
3. Do accountants help in ensuring that the distribution of finds and resources are judiciously expended.

1.5 HYPOTHESES

Ho: accountants do not help to review the financial statement to show a true and fair view

Hi: accountants help to review the financial statement to show a true and fair view

Ho: Accountants do not help in analyzing the budget before they are passed on

Hi: accountants help in analyzing the budget before they are passed on

1.6 SIGNIFICANCE OF THE STUDY

This study will be of immense help to the policy makers in the federal civil service of Nigeria who will be able to know and assert the adequate role of the public accountant in the service with a view to showing up the programs of accountability, probity and transparency of the present administration.

“Nigeria” for the purpose of this paper means” the Federal Republic of Nigeria including any area outside the territorial waters of the Federal Republic of Nigeria which in accordance with international law has been or may hereafter be designated under the laws of the Federal Republic of Nigeria concerning the continental shelf, as an area within which the rights of the Federal Republic of Nigeria with respect to the sea-bed and subsoil and their natural resources may be exercised.” Constitution of the Federal Republic of Nigeria (1999).

The policy makers should see the public accountants as playing the role of a coach who exposes the skills and tactics and allows the players to play the game. This is because in everything an individual or a group of individuals in varying professions, do, there is a reason and purpose. For example, in a private organization this reason or purpose is referred to as an objective or goal. Therefore, government (public service) whose realm of operation is popularly referred to as the public sector has as its objective the governance of her people. This implies the tremendous responsibility to resources and allocates same towards fostering

economic growth and improving the standard of living of the citizens of the nation. Again government is empowered by the laws of the land (constitution) to engage in contractual arrangements for the purpose of increasing the resources available to her in order to meet the requirements of governance, since it holds the wealth of her nation in trust for that nation. To this extent, the government of a nation owes her citizens the duty to account for the stewardship in the effective disposition of the resources entrusted to her (This is accountability).

For the government or the public sector to discharge her responsibility or stewardship effectively, there is the need to maintain proper records of the value of all programs, activities and services, synthesize and analyze the effect of government financial transaction, classify, summarize and communicate such information for purposes of future decision-making or assessment of performance.

1.7 SCOPE OF THE STUDY

For the purpose of this study, the ways of improving the influence of accountants in the office of the accountant general for the federation (OAGF) as well as the influence of accountants in the implementation of best practice in government organization will be a focused point in this study.

1.8 LIMITATIONS OF THE STUDY

The limitations involved in the course of this research included hostility and non-cooperation on the part of some of the respondents, and also the constraint of time was a limiting factor in the course of writing this work.

CHAPTER TWO

2.1 LITERATURE REVIEW

One of the surest ways a research can succeed in making an impact in the society is by developing a more viable, stronger and more mordent result than other authors in that field of study. This is by way of reviewing and building upon other existing research work carried out by others such as prototypes, textbooks, magazines and other related relevant materials to the subject matter.

In the words of Garbutt, (1982) an everyday story of debits and credits revolves around the nominal or general ledger. It is within the nominal ledger and nowhere else that the ancient art of double entry book keeping is still practice in the worlds of Adegbite (1992) in his work on “accountancy profession and the society,” he maintained that the contribution of accountancy profession to society could be viewed from three perspectives.

- i Integrity (honesty in personality and transactions)
- ii Accuracy and competence, and
- iii Clarity of presentation

Integrity

The primary objective here is to examine attributes required of an accountant, the societal changes in the environment and the effect of the role and

professional duties of an accountant and how an accountant should respond to such changes.

Accounting as a social function, therefore, refers to the functional contribution of accountancy profession to the society. This can be viewed from two perspectives: first in the context of the work accountants presently perform based on their perceived roles of themselves, and secondly, the roles prescribed by the society of accountants based on needs. The services provided by the accountancy profession in general to the society include among others

- Handling of accounting functions such as recording, analyzing and presentation of financial activities of organization;
- Sourcing of funds and cash management;
- Tax management and other acceptable accounting standard;
- Enforcing adherence to acceptable accounting standard;
- Accountability and control to help achieve efficient allocation of limited resources; and
- Involvement in strategic planning, implementing and quality control of activities.
- Therefore, honesty in personality and transaction remains the watchword.

The personality sought should combine energy and drive, the desire to probe a situation, identify a problem, organize and disclose findings and work towards a solution. In this process, one must be presentable, reasonable, logical, and persuasive enough to sell plan action. In the absence of these skills, the power of great intellect insight analysis and planning ability will be lost.

Accuracy and Competence:

If accounting is to prosper in a changing social, political and economic environment, accountants must anticipate the needs of organization and society and then proceed to develop concepts, tools and mechanism to serve these needs, challenges and opportunities through accuracy and competence on the job. For example, the challenges and opportunities in the country now include how to revamp the Nigeria corrupt economy. Therefore, accountants have a duty of accountability and optimum utilization of scarce resources;

- Emergence of diverse financial instruments and provision of ample opportunities for a way forward;
- Creating financial discipline in federal civil service/ public sector by insisting on the retention of professional qualified accountants in the federal civil service who are not dubious;
- Ensuring the intensified utilization of computer for accounting in the public sector to enhance accuracy and competence.

Clarity of Presentation:

An accountant has a clear and significant role to play in the changing society. This is by way of clarity in the presentation of facts and findings in the course of their duties. Accountants have been accused of aiding and abetting fraud in the public service through collusion with administrators and presentation of reports that does not reflect the true and fair view of the activity. This practice has continued to be a cog in the wheel of progress of this country since 40 years now. The question now is: who is a public accountant? A public accountant is such a person or employee in the public sector who works in the accountants division of any government organization which covers ministry and extra-ministerial department including parastatals at both state and federal levels. In the past, public accountants embrace the grade of assistant executive officer through controller of finance and account, but now to deputy director of accounts, and through to the peak of the profession, Accountant– General of the Federation (AGF). Fahm (1998).

However, since 1988, the public accountant has been divided into three cadres in the public sector, courtesy of decree No. 43 of 1988 on the basis of professionalism.

The three cadres are:

- i) The non-professional cadres which covers grades of assistance executive officer through chief executive officer (accounts).
- ii) The professional cadre which covers the grades of accountant II through deputy director accounts in the ministry to director in the treasury department and to the peak of profession, the Accountant-General of the Federation (AGF).
- iii) Other professionals like professors in accountancy in universities, chartered accountants which covers the grade of top management accountants in the public accounts committee, territory institutions, private sector management and other field of endeavor.

The public accountant in government service or employment are trained both formally and informally-involves those who pass through the four walls of our educational institutions, and informally-involves those who received on-the-job training and experience through job assignments. It is also worthy of note to mention that all the public accountants have as their over-all head, the accountant general of the federation (AGF). The role of public accountants are guided by the provisions of financial regulations, treasury circulars and other circulars issued by

both the establishments and minister of finance in addition to relevant provisions of the civil service rules and other constitutional requirements.

THE ROLE OF PUBLIC ACCOUNTANTS INCLUDES:

- i) General supervision of the accountants of ministers and or extra ministerial departments and all officers entrusted with authority of receipts and expenditure of public funds.
- ii) Accounting for the receipts and payments of governments of the federation.
- iii) Compilation of relevant returns for the preparation of annual financial statement that may be required by the government.
- iv) Entrusted with the receipts, custody and disbursement of public money;
- v) Maintenance of proper books of accounts and correctly posting them into relevant financial records of the government.
- vi) Ensure prompt and correct charge of all disbursements of expenditure or other payment to proper heads and sub-heads;
- vii) Supervises expenditure of government and ensure that no payment made without approval or proper authority.

2.2 INTRODUCTION TO THE TERM ACCOUNTING

Accounting is defined as the language of business. This derives from the fact that every business undertaking will seek to ensure periodically its ability to stay on an operation through sustained profit-making and management of its various assets

both liquid and otherwise. Accounting techniques constitute a means of easy measurements of these and other relevant parameters which relates to the business world.

Viewed from a broader perspective, the term “business undertaking” includes different kinds of organization be it private or public organization who have various transaction, of which the bottom line is financial, and they share a number of common problems with each other. Thus, accounting transcends several borders that affect the economic pulse of all organizations. Evolutionarily, accounting has been adapted to a number of special roles in the dynamic and changing world. Hence apart from the traditional role of his topical record keeping to the preparation of profit and loss accounts and the balance sheet, accounting and its tools are employed in financial and management plans, production of various specialized reports, which aid their users (investors, shareholders, tax authorities etc) to a more informed position and action. Accounting has also aided development in technological and many other diverse fields by its direct impact on the overall financial progress of organizations pursuing these goals. The Nigerian accountant (1992). From the foregoing, therefore, the nature of public sector accounting is quite different from that adopted by the private sector. The public sector is budget financed. That is, the federal government either provides services on a national basis or re-distributes funds on quarterly basis. And many services

yield little or no income. The “matching concept” of comparing expense with revenue raised does not apply here-in its conventional sense. Rather, expenditure is compare with the funds voted by the National Assembly and a summary statement, the appreciation rather than appropriation accounts is drawn up at year end.

But in private sector accounting, the prime summary accounts for the year are the profit and loss account and the balance sheet. Therefore the difference between the two sectors is based on a quite distinctive financial and institutional structure and discipline. The system of accounting by the federal government is based on cash payments and receipts. There is no room for adjustment of debts and creditors at year and in order to bring the correct expenses or revenue into the accounts for the year, unless there is an outright cancellation of debts by one nation in favor of the poorer nation. And due to the way in which the federal government raises its finances on an annual basis, any cash not paid out soon after the year-end is lost to the department or ministry concerned, and the credit will have to be paid back to the account which reflects monies voted to the fund receipts and expenditure of various department with self-balancing accounts are very much in operation here.

But in private sector, we find the entity or proprietorship approach where there are adjustments for debtors and creditors at year end in order to bring the correct expenses or revenue into the accountants for the year.

Therefore, the most important fundamental way in which we can understand and distinguish between public sector organization's accounting is in the way in which they are financed. The different methods reflect the different objectives; but all is aimed accountability, transparency and probity

2.3 MEANING OF ACCOUNTABILITY, TRANSPARENCY AND PROBITY

In Nigeria today, accountability, transparency and probity have become street words. Traditionally and in common usage, the accountability means **answering for one's action and behavior within the emphasis that public officials should be legally required to be answerable to the public for their stewardship** ADIE (1998). For the purpose of this project, I would like my project adviser and other interesting reading public of confine themselves to **financial accountability which is normally associated with stewardship accounting.** This refers to rendering the resources of the enterprise.

In the public services, financial accountability relates to the right of the owners of public wealth-(tax payers and the general public) to question how those entrusted with the application of such wealth have done so with the greatest possible degree of efficiency, effectiveness, probity and prudence to achieve broadly accepted national goals.

While accountability implies a compulsion on the part of these who are custodians of public wealth, to give account to their trustees of these who act in that capacity should recognize their obligation to submit it to inquiry concerning their stewardship. **Such recognition and the willingness and readiness to submit to public inquiry or examination brings** about the concept of transparency,

To confirm that the activities of the steward are clean and without doubt they must be certified as true and fair the trustees or his appointed agent who should be of proven integrity; hence probity.

In our country today it is common knowledge that the society is infested with many ills ranging from fraud, corruption, failed contracts, failed banks and the likes. All these are orchestrated by the lack of sincerity of purpose by both those who are stewardship and those who are employed to assess the performance of the stewards and in extreme case the trustees themselves which in our context are the general public.

In spite of the much a-do about accountability, transparency and probity in Nigeria, it is generally observed that sufficient enabling environment has not been created to give force to its full realization. The greatest strides so far are in the area of failed contracts, drug trafficking, failed banks and miscellaneous offences tribunals. But nothing has happened in the area of highly placed public servants and politicians key positions of interest/trust. This is because auditing in the public

sector has form the character of only ascertaining compliance with regulations and propriety; public funds have been expended or invested.

Economy here implies the achievement of commitment of certain result with the minimum commitment of resources.

Efficiency here refers to the relationship between the level of service provided and the resources used to achieve that level. The aim is to ensure output is maximizes from a given level of input.

Effectiveness here refers to the extent to which the output from any achieves the desired result or goal. The kind of audit that is being advocated in these recent times is “value of money audit” whose intention will be **that of pursuing, economy, efficiency and effectiveness**. But in another way, it is **intended to ensure that the government gets the value for which public resources have** been expended or invested given the brought about by the military administration, the value for money audit when tenaciously applied will join other measures currently adopted by government to reverse the present trend.

The question here in whether the professional training of the public sector auditors as the level it is today (that is, being just a professional accountant) is enough to cope with the requirement for conducting a value for money audit **OR** Do one recommend that the office of the auditor general for the federation should employ other professionals than accountants or should be training of the auditor required

skills other than those just for accounting purposes? These and the question of duplication of functions of other departments in the public service if the Auditor-General is to employ professionals other than accountants in the audit department should stimulate our consideration as to the way forward in public sector accounting in the country.

However, no matter how well any system of depreciation is designed or fashioned, its effectiveness depends on those who are responsible for its operation. All that have been discussed so far borders on the duties of accountants who operate in the public sector. The accounting and financial control system in government requires adequate manpower to operate, maintain and update. It is true that accounting profession itself is expanding and accounting services are becoming broader, but public accountants must see the need to engage in operational auditing by providing such other services like: the establishment of accounting and information systems, special reviews, advice on financial planning and structure.

The professional accountant of tomorrow must have the know-how information systems, and have the ability to acquire, maintain and continuously discharge higher level of competence to meet expanding world.

There is the inevitable need for the public accountant of today to acquire the requisite knowledge, skill and technique, in computer operation and electronic data

processing because of the impact, which the advent of computers has made in every sphere of operation.

Government should, therefore evolve training and re-training of public accountants with a view to ensuring successful operations of accounting and financial control in government daily business. This, though, not a conclusion but a temporary measure to make vote controllers or expenditure controllers up to their responsibilities. Government should enact laws that would empower the accounts to stand against administrator's reckless spending of public fund.

2.4 IMPORTANCE OF GOVERNMENT ACCOUNTING TO THE ECONOMY

The importance of government accounting to the economy cannot be over-emphasized. We have already seen one part of the aspect or importance of accounting to the economy in the meaning of accountability, transparency and policy. Here, we shall look at certain characteristics and features which make government accounting a specialized subject of study. Government accounting in its operation covers definitions, objectives, legal basis, scope and characteristics.

Definition

Government accounting is described by Lean E. Hay in his book – “Accounting for government and non-profit entities” as the composite activities of analyzing, recording, summarizing reporting and interpreting the financial

transaction of governmental units and agencies. Another definition was developed by K.Oshisami and P.N. Dean in their book “financial management in the Nigeria public sector” (1985) as the process of recording, analyzing, classifying, summarizing, communicating and interpreting financial information about government in aggregated and in interpreting financial information about government in aggregated and in detail reflecting all transactions involving the receipts-transfers and disposition of government funds and property. From the foregoing definition, government accounting can be summarized as primarily being responsible for the effective and efficient utilization of the government resources for the production of reliable financial information in respect of government activities.

Objectives

The objectives are the aims and purposes at which accounting and financial reporting are directed which are closely related to the users needs. Thus, the operation of government accounting is being focused on.

1. Provision of useful information necessary for the efficient, effective and economic management of the financial resources of the government.
2. Provision of information necessary by the executives to report on the discharge of their responsibilities in relation to the collection, custody

and disbursement of public funds entrusted into their care. This is concerned with stewardship and accountability on which emphasis are being placed.

3. Provision of proofs of reasonableness of the financial transactions.
4. Ensuring compliance and strict adherence to the laid down rules and regulations’.

Legal Basis:

Like any other organization, the operation of government accountings is governed by certain rules and regulation which are subject to review or amendment in line with rules and regulations includes:

1. **The Constitution:**

The 1989 constitution of the Federal Republic of Nigeria as amended is legal document that regulates not only government accounting but the whole aspect of financial management in government. Certain relevant sections of the constitution are aside to regulate and control the operation of the different types of government funds. At the same time, the constitution makes provision for budgetary procedures, accounting system and audit review process.

2. Finance (Control & Management) Act 1958 (as amended)

This is an Act that governs the management and operation of government funds. It also regulates the accounting system, the books of accounts to be kept and the procedures to be followed in the preparation of accounts and financial statement.

3. Audit Act of 1985 (as amended)

This act covers the area of audit and accountability within the government.

4. Appropriation Act.

An appropriation bill is made for the payment issue or withdrawal of money from consolidated revenue fund or any other government fund. An appropriation bill when passed into law by the legislature is called an appropriation Act. The appropriation Acts are enacted annually to regulate financial and accounting matter.

5. The Financial Regulations:

The financial regulations are referred to as the bible of the civil service. The civil service being a large and complex organization needs pre-determined standards for uniformity in order to achieve the set financial objectives of the government. It deals mainly with financial and accounting matters of the government. It sets out the procedures for revenue collection; security of cash and properties as well as the categories of officers that are supposed to be responsible of each action.

6. Treasury and Finance Circulars Ledgers

Circulars are administrative tools which are used to amend the existing provision of financial regulating; civil service rules etc. they are issued by the civil service commission and the office of the Accountant – General of the Federation.

7. **Scope:** Government accounting, which can otherwise be referred to as financial management of government resources, covers a wide range of activities that can be summarized as follows:

- Planning and programming: The budget office under the ministry of finance is charged with the responsibilities of financial planning for the whole economy based on the policy guidelines issued by the presidency.
- Budgeting: Budgeting which is an annual routine event, is a routine further step on the financial plans already drawn. The preparation of **annual estimates of capital recurrent_expenditures** and revenues for the nations is also the collating the draft estimates submitted by all ministries/department into only one, all consolidated estimate of revenue and expenditure.
- Legislative approval: In line with the provision of the 1989 (as amended) constitution, approved must be granted by the legislature

body on both the capital and recruitment expenditure and revenue estimates before any funds can be or collected.

- **Budget executive/accounting:** The execution of the budget in relation to the collection of revenue and disbursement of public funds is undertaken by the executives of administrators. In performance of these functions, necessary records and books of accounts are kept to record or books maintained and the system of accounting employed, must be in compliance with provisions.
- **Audits:** The account prepared by the Accountant-General of the Federation are submitted to Auditor-General for the Federation for audits purposes: the accounts are audited to ensure among other:
 - i) General compliance with rules and regulations
 - ii) Maintenance of proper books of account
 - iii) Adequate security of public funds and properties.
- Review by legislature and Public Accounts Committee (PAC). The auditor's reports on the accounts prepared are submitted to the legislature for review and consideration, and any adverse report is sent to the PAC for thorough investigation. The PAC represents the interest of the general public and it is entrusted with necessary powers to adequately carry out this function.

COMPARISM BETWEEN GOVERNMENTAL AND COMMERCIAL ACCOUNTING

Comparison between governmental and business accounting shows fundamental disparities in their objectives, economic, characteristics and accountability. These differences are highlights as follows:

1. **Objectives:** The government is a non-profit making organization and her objective is to provide goods and services to the populace at reasonable cost. On the other hand, the private sector is out to maximize profit.
2. **Accounting Basis:** Government records her financial transactions on cash basis while the business enterprise adopts the accrual basis.
3. **Income/Revenue:** The revenue of the government is derived from oil, taxation and other sources but the business enterprise derives its own from sales of goods, shares and rendition of services.
4. **Form of Entity:** various organs agencies of the government, that is, ministries and extra ministerial departments constitute a separate entity and the combination of all well is an entity as well. The common type of legal entity in the business enterprise is the limited company.
5. **Accountability/Responsibility:** The government is primary responsible to the people through their representative institutions and as much, is accountable to the public for all the financial transaction undertaken. The

management of business enterprise will be responsible and accountable to the shareholders through the board of directors.

6. **Treatment of cost of assets:** In the government, the costs of assets are written off in the year of publishers the cost of spread over the useful life of the assets through depreciation process by the business enterprise.
7. **Financial Statement:** various financial statements are produced by both the government and private enterprise to show the financial position of the organization at the end of each accounting period such as statement of assets and liabilities prepared by the government and balance sheet by the private enterprises.
8. **Budgeting:** Budgeting is applicable to government and private sector, though, it may take different forms and procedures. Control of funds/properties: This also is applicable to the government and the private sector but highly pronounced in the government on cash basis. This is a basis of accounting under which recorded, in the book when the cash payment is effected without particular references to accounting period in which the benefits accrued or service were rendered. The government adopts the cash basis as her accounting system because:
 - It is simple to undertake and operate.

- No special knowledge in accounting is necessary one can operate and those who receive them.
- It allows for easy comparison between amount provided for the budget and amount actually expended.
- It encourages and promotes accountability amongst civil servants. However, there are some disadvantages associated with this method. It encourages a transaction to pass through so many stages which have financial implications and which give unrealistic view.
- The cash basis, though strictly factual picture it – portrays. It only recognizes that last stage transaction.
- It does not give allowance for depreciation for the use of assets and the affect such usage may have on costs of accounts presented.
- The balance sheet produced (statement of assets and liabilities) does not carry a full range of assets and liabilities of the government.
- It may be misleading in evaluating financial position of the government because it does not consider premises to provide resources in future years for goods and services received currently.

Government accounting is very important to the management and the public because every citizen (taxpayer) within the state is assumed to be a contributor to the government funds. It follows; therefore, that everybody has the right to ask

questions as to how much was realized or spent and for what purposes. This is the reason why people demand for accountability. And each self accounting unit to which funds are appropriate is expected to render the returns of revenue/income and expenditure in a monthly prescribed form called “transcript” which is used in forwarding the returns to the accountant general of the federation.

The Accountant General of the Federation compiles the statements by accumulating the various transcripts submitted by the ministries. The financial statements produced by the accountant general of the federation on behalf of the government are published monthly, quarterly or annually as case may be they include the following statements:

- No. 1 Statement of public debts
- No.2 Statement of assets and liabilities
- No. 3 Statement of consolidated revenue fund
- No. 3.1 Statement of revenue
- No. 3.2 Statement of recurrent expenditure
- No. 4 Statement of development funds
- No. 5 Statement of treasury fund
- No. 6 Statement of special and trust funds and other funds
- No. 7 Statement of other loans and investment
- No. 8 Statement of loss of government fund and stores written off

- No. 9 Statement of revenue abandoned.
- No. 10 Statement of Guarantees of the Federal Government of loans made to statutory corporation in government sponsored bodies.
- No. 11 Statement of arrears of revenue

2.5 The Problems of Accounting in Nigeria

The problems of accounting in Nigeria civil service are many and varied. Take, for example, a system where the operators are mainly unprofessional who based their performances on routine duties, abuses and misappropriation are committed with reckless abandon. A good understanding of the working of a typical business accounting system which revolves around the nominal of general ledger of double entry book keeping would have helped matters for those of them who possess bachelor's degree in Arabic in studies or history but find themselves in accounts department as directors of finance and supplies, but nobody is keen to know these basic and elementary knowledge of accounting, hence the mismanagement of funds.

Every establishment be it public or private, find it necessary to prepare budget and institute budgetary control for the purpose of translating policies, coordinating activities as well as financial control in order to achieve the best possible result, but most of the directors fault allocation in the course of implementation. A lot of averment and unauthorized expenditures are found in

their cash books without any stringent (tight security) step being taken against such officers simply because they hail from one section of the country.

By right, ministries, department and parastatals can only start to utilize their votes immediately the budget is approved and signed into law by the head of state. And in the case of capital vote, clearance for capital commitment have to be granted at the end of first quarter of the annual budget but you find out that a large sum of recurrent and capital expenditure have been incurred in advance before the approval comes. Such that when approval comes, the funds will only be used to pay out debts and recurrent expenditures are varied to meet immediate needs to the detriment of staff salaries and wages. It is this poor accounting attitude that leads to loans standing arrears or worker's salaries and wages. Some officers end up paying staff salaries into their fixed deposit account for three months for selfish reasons for gaining interest before their workers are paid.

By all standards and code of conduct, the ministries, departments and parastatals should not be allowed to exceed their allocations for votes and must strictly adheres t their paying all collected receipts into the consolidated revenue fund. And from this consolidated revenue fund, Monthly releases should be made available to them. Then, they should prepare and submit a monthly statement of revenue and expenditure to budget department. And a quarterly progress report in the budget should be prepared for the information of the federal executive council

stating areas where there is favorable and adverse variance for necessary action through public accountant committee (PAC). But you find out that none of these practices are working. They are all there in principle but not in practice. Every permanent secretary or director in the federal ministries are tin-gods, and they control their small kingdoms any they like it. Audit reports and queries are treated with scorn and irrelevant. All these, lead to financial indiscipline and corruption in the public service expending and diverse needs of the public sector as well as adjust to the changing world.

Moreover, in some government ministries and parastatals, it is a common sight as indicated earlier to see social scientists and indeed administrators and quacks performs the duties of qualified accountants. Today only qualified medical doctors talk authoritatively and work relentlessly on the dreaded acquired immune deficiency syndrome (AIDS) and their opinion on medical lines are always respected, both in the public and private sector or the economy. Take this story for example. One highly successful businessman by Nigerian standard once went to a medical doctor for a checkup name withheld) this man is womanizer, a chain-smoker and an alcohol. A big spender at parties and a sociality was rushed to a private hospital in state of coma from a social party where he had taken excessive alcohol. After a through diagnosis of the ailment and comprehensive medical check-up, the man was advised medically to abstain from drinking and smoking

and possible sex if he wanted to live long. This advice looked strange at first to the man, but when he realized that his health was at stake, he had to comply. Such respect commanded by medical doctors. Accountants hardly command such respects, rather they may after thorough examination of financial records and offer necessary advices end up being hated and called names. Therefore, there is the inevitable need for the public accountants to acquire the requisite knowledge, skill and technique in computer operation and electronic data processing because of the impact, which the advent of computer has made in every sphere of operation.

Another ways and means of improving standards is by employment of graduate of management science who can easily adjust and adopt the government accounting system. A little education and training will sharpen and beef up their successful operations of accounting and financial control in government. This group can as well aspire to be chartered accountants rather the mere technicians.

It is also my opinion that there should be a professional body of public sector accountants who will regulate entry into key accounting position in government. The existence of two professional accounting bids in Nigeria and the possibility of another one, necessitates the establishment of the professional accounting bodies, determine standards and skills required by members, maintain a register of professional accountants in the country and any other function. This way, the opinions of public accountants will be respected and standard improved.

A critical look at this will show that the new code was motivated largely by self – preservation than the promotion of accountability, transparency and probity for good governance and public good which is the minimum behavior permissible under democracy. All these are points to the problem of accounting in Nigeria. But in a civilized country, the best organization would find it difficult to take off without a firm base of financial support (i e approvals), but in Nigeria, our attitude to money is uncharitable and pre-suppose that we are unintelligent and in capable of sifting truth from falsehood and every dishonest in the handling of its affairs generally.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 RESEARCH DESIGN

Research design is the drawing on outline from which research is made. The research instrument used in carrying out this study is the questionnaire.

3.2 SOURCES OF DATA

The methods of obtaining data used in this study are:

Primary data

The data collection was based on the questionnaire/research questions administered to the civil servants, directors and accountants. The primary data formed the frame and pillar upon which this research work was formed.

Secondary data

The secondary data collected was based on textbook information extracts from national dailies, monthly magazines, journals, civil service guidelines, handbook or federal ministry of education, all this gave this research work the necessary backing.

3.3 AREA OF STUDY

This study centers on the influence of accountants in government organizations, but it is limited to the office of the accountant general for the federation (OAGF) Abuja.

3.4 POPULATION OF THE STUDY

The population is the totality of the accountants in the above departments in the office of the accountant general for the federation.

| DEPARTMENTS | POPULATION |
|--------------|------------|
| Accounts | 40 |
| Finance | 20 |
| TOTAL | 60 |

The total population of the public accountants is **60**.

3.5 DETERMINATION OF SAMPLE SIZE

The sample size is determined using the **TARO-YAMANI** which is expressed as follows:

$$n = \frac{N}{1+N(e)^2}$$

Where N = population

e = level of significance (5% or 0.005)

$$\begin{aligned} \text{Sample size } n &= \frac{N}{1+N(e)^2} \\ &= \frac{60}{1+60(0.05)^2} \end{aligned}$$

$$\begin{aligned}
&= \frac{60}{1+60(0.0025)} \\
&= \frac{60}{1.15} \\
&= 52
\end{aligned}$$

The sample size is **52**

3.6 RELIABILITY OF THE TEST INSTRUMENT

The respondents were consistent in answering the question, results were obtained and consistent which made the research instrument reliable.

3.7 VALIDITY OF THE RESEARCH INSTRUMENT

This research work has well read by my supervisor and he has made all the necessary correction in the areas where lapses appeared and correction has been made therefore, he approves validation of the work.

3.8 METHOD OF DATA ANALYSIS

The method of data analysis used in the analysis of data was percentages based on the questionnaire returned by the respondent tables were also used for the purpose of clarity.

A statistical approach was used in analyzing the data collected thus, frequency and analysis of all the responses gotten from the questionnaire was made using tables and figures.

In testing hypothesis, the CHI SQUARE (x^2) test was adopted because of its benefits in terms of reliability. The square(x^2) test is used when actual observed distribution is compared with hypothesis or expected distribution.

The CHI SQUARE (x^2) test is given as

$$X^2 = \frac{\sum E(O-E)}{E}$$

Where x^2 = Chi square

O = Observed frequency

E = Expected frequency

\sum = summation

In determining the degree of frequency, the formula is stated as

$$DF = (C-1) (R-1)$$

Where DF = degree of frequency

R = number of rows

C = number of column

For the next level of significance or confidence limit 0.05 or 5% was considered the most appropriate.

CHAPTER FOUR

DATA PRESENTATION ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

This chapter deals with data presentation analysis and interpretation. These will be done using tables frequency and responses from the questionnaire administered.

TABLE SHOWING THE ANALYSIS OF QUESTIONNAIRE ADMINISTERED/RETURNED

| | |
|--------------|----|
| ADMINISTERED | 52 |
| RETURNED | 50 |
| NOT RETURNED | 2 |

Source: field survey 2013

From the above analysis, it has shown that 52 questionnaires were administered, 50 were returned and 2 were not returned.

Question 3: do you think public accountants out actually influence the achievements of their ministries?

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | 30 | 60% |
| NO | 20 | 40% |
| Total | 50 | 100% |

Source: field survey 2013

Interpretation: From the above responses 60% agrees that public accountants actually influences the economic acclaimed. Of their minister dependents whole 20% did not agree. Some of the respondents who disagree buttress their poises by saying that a lazy public accountant will usually have his subordinates to all they required to learn such a job with a new to achieving the goal of the ministry for period question.

Question 4: if yes what was the average performances last financial year

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Above Average | 30 | 60% |
| Below Average | 20 | 40% |
| Total | 50 | 100% |

Source: field survey 2013

Interpretation: From the above responses 60% agree that their performance in the past financial year after entering the records and board of survey reports was above average, while 40% do not agree. Some of the respondents who disagree buttress their points by saying that a situation where 80% of the public accountants in the public sector accounting use money to influence their audit report as well, a bound of survey report does not indicate that the accountants in the public sector have done well or performed above average return if this percentage of public accountant had san through audit reports without influencing the audit then performances would have deemed to be above average.

Question 5: is the performance of the accountant based on the public section accounting (government) or both public and private sector

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | 30 | 60% |
| NO | 20 | 40% |
| Total | 50 | 100% |

Source: field survey 2013

Interpretation: from the above table, 60% agree that public accountants performances are based on the prudent use of public finds while 40% do not agree. The 40% respondents disagree on the grounds that it is very to come by a public accountant who is prudent in the use of public finds. That it is only those who have made it prudent in the Mara genet of public finds.

Question 6: Do public accountants show interest in the profession that they are preaching and in the overall public interest

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | 50 | 100% |
| NO | - | - |
| Total | 50 | 100% |

Source: field survey 2013

From the above table, all the respondent representing 100% agree that they show interest on the job and in the overall accounting profession.

Question 7: Does the authority reward a hard working accountant for his performance of the duties diligently

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | - | - |
| NO | 50 | 100% |
| Total | 50 | 100% |

Source: field survey 2013

From the above table, 100% of respondents agreed that outhouses do not reward a good public accountant who is dew and den gent to his dishes. And this demoralizes and requires the morale of the hardworking public accountant and put the laziness into advantage.

Question 8: is the public accountants and workers relationship free and cordial

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | 25 | 50% |
| NO | 25 | 50% |
| Total | 50 | 100% |

Source: field survey 2013

Interpretation: from the table above, their equal duded opinion among the respondents. That was majesty opinion that public sector accountants and workers relationship is free and cordial.

Question 9: What do you do with poor achievers in your ministry or department?

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | 20 | 40% |
| NO | 30 | 60% |
| Total | 50 | 100% |

Source: field survey 2013

Interpretation: from the above table 60% respondents indicates that poor achievers are talked down in the department, hence poor performance in the public sector.

Question 10: what do you do with a public accountant who is doing well consistently in your department or ministry?

| Option | FREQUENCY | PERCENTAGE |
|------------------------------------|------------------|-------------------|
| See his effort as a matter of cost | 30 | 60% |
| No | 20 | 40% |
| Total | 50 | 100% |

Source: field survey 2013

Interpretation: From the above responses 60% agree that a public account who is doing well consistently in a ministry is not regarded, rather his effort are seen as a matter of cost, while 40% feel that such an officer should be retain force the later is a better approach.

Question 11: What do you do when an accountant fail to comply with laid financial regulation or do his homework well

| Option | FREQUENCY | PERCENTAGE |
|---------------|------------------|-------------------|
| Ignore him | 25 | 50 |
| Punish him | 25 | 50 |
| Total | 50 | 100% |

Source: field survey 2013

From the above analysis it is divided, some agreed 25%, and 25% percent says they are being printed

Question 12: do you generate existing method of teaching your subordinate?

| OPTIONS | RESPONSES | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | 30 | 60% |
| NO | 20 | 40% |
| Total | 50 | 100% |

Interpretation: From the above table 60% agreed saying existing methods are been used in teaching subordinate while 40% disagrees

From the above analysis 60% disagree to the fact that public accountants discharges the responsible or duties effectually saying that whom am accountant gets to the topmost level is been promotes to a higher level the laziness comes in and hereby making him not to perform has futures 40% agrees to thus

Question 13: Do you think public accountants have a great impact in the economy?

| OPTION | FREQUENCY | PERCENTAGE |
|---------------|------------------|-------------------|
| Yes | 40 | 80% |
| No | 10 | 20% |
| Total | 50 | 100% |

Source: field survey 2013

From the above analysis 80% agrees that public accountants have a great impact in the economy while 20% disagrees saying accountants are open robbers.

Question 14: Do you think public accountants are satisfied with their payroll?

| OPTION | FREQUENCY | PERCENTAGE |
|---------------|------------------|-------------------|
| Yes | 20 | 40% |
| No | 30 | 60% |
| Total | 50 | 100% |

Source: field survey 2013

From the table below 40% agrees that 60% disagree saying that public accountants are not satisfied with their payroll and this reduces the zeal to work hard.

Question 15: Do you think public accountants discharge their responsibilities or stewardship effectively?

| OPTIONS | FREQUENCY | PERCENTAGE |
|----------------|------------------|-------------------|
| Yes | 20 | 40% |
| No | 30 | 60% |
| Total | 50 | 100% |

Source: field survey 2013

From the above analysis, 60% disagrees to the fact that public accountants discharges their responsibilities or duties effectively saying that when an accountant gets to the topmost level or is been promoted to a higher level, the laziness comes in and hereby making him not to perform his duties, 40% agrees to this.

Question16: Do you think public accountants in collaboration with the factors utilize judiciously allocations made available to them

| Options | Frequency | Percentage |
|----------------|------------------|-------------------|
| Yes | 10 | 20% |
| No | 40 | 80% |
| Total | 50 | 100% |

Source: field survey 2013

from the above table 20% agrees that public accountant in collaboration with the factors idolyze judiciously allocates resources made available to them while 80% disagrees to the question, bustling their point as many public accountants in collaboration with the directors do not judiciously allocate resources because most times they cut down resources due to their own selfish gain and jeopardize other people.

Question 17: Do you think the compensation and award given encourages the accountants to the better in his vocation

| Options | Frequency | Percentage |
|----------------|------------------|-------------------|
| Yes | 40 | 80% |
| No | 10 | 20% |
| Total | 50 | 100% |

Source: field survey 2013

From the above data analyzed 90 agrees that compensation and awards motivates the Accountant to do better in his work 20% disagrees.

TEST OF HYPOTHESIS

For the purpose of testing the hypothesis stated in chapter one, we shall read some of the items in the questionnaire to the relevant hypothesis to be tested and finally using the chi-square (x^2) techniques to test for reliability and validity.

HYPOTHESIS 1

Ho: Accountants do not help to review the financial statement if it shows the true and fair view

Hi: Accountants help to review the financial statement if it shows the true and fair view

Question 3 and **18** in the questionnaire will be used to test from the hypothesis stated above

| Question | Q3 | Q18 | Total |
|-----------------|-----------|------------|--------------|
| Yes | 30 | 10 | 40 |
| No | 20 | 40 | 60 |
| Total | 50 | 50 | 100 |

Step 1-Determinaton of degree of frequency

Degree of freedom DF

$$DF=(C-I) (R-I)$$

$$= (2-I) (2-1)$$

$$= 1$$

STEP 2: Determine the level of significance level of significant =0.05-5%

STEP3: compare the chi- square method with value

$$\chi^2 = \frac{\sum E(O-E)^2}{E}$$

Where χ^2 = chi-square

O = observed frequency

E = Expected frequency

\sum = summation

The expected frequency is calculated using;

E = row total x column total

Substituting the above formula thus,

Fi:1 40x50

$$\frac{40 \times 50}{100} = 20$$

Fi:2 40x50

$$\frac{40 \times 50}{100} = 20$$

$$\begin{array}{r} \text{F2:1 } 60 \times 50 \\ \hline 100 \end{array} = 30$$

$$\begin{array}{r} \text{F2:2 } 60 \times 50 \\ \hline 100 \end{array} = 30$$

Table showing completed value of χ^2 Hypothesis

| Cell | O | E | O-E | (O-E) ² | O-E |
|--------------|----|----|-----|--------------------|--------------|
| 1.1 | 30 | 20 | 10 | 100 | 5 |
| 1.2 | 10 | 20 | -10 | 100 | 5 |
| 2.1 | 20 | 30 | -10 | 100 | 3.33 |
| 2.2 | 40 | 30 | 10 | 100 | 3.33 |
| Total | | | | | 16.66 |

Computed value = 16.66

Table value = 3.841

Decision rule:

The compute value $\chi^2_{16.66}$ is greater than the table value 3.841 therefore means that the rule hypothesis will be rejected and the alternative hypothesis accepted.

Conclusion

It can concluded that Accountants help to review the financial statements to show a true and fair view.

Hypothesis 2

H₀: Accountants do not help in analyzing the budget before they are passed on

H₁: Accountants help in analyzing the budget before they are passed on

Question 19 and 10 in the questionnaire will be used to test hypothesis stated above

| Question | Q19 | Q10 | Total |
|-----------------|------------|------------|--------------|
| Yes | - | - | |
| No | 50 | 20 | 70 |
| TOTAL | 50 | 50 | 100 |

Step 1

Determination of degree of frequency

$$DF = (F-I) (C-I)$$

$$= (2-1)(2-1)$$

$$= 1 \times 1$$

$$= 1$$

Step 2: determine the level of significance 5%

$$= 0.05$$

Table value = 3.841

Where $x^2 = \text{chi square}$

O = observed frequency

E = expected frequency

Σ = summation

The expected frequency is calculated using

$E = \frac{\text{row total} \times \text{column total}}{\text{Grand total}}$

Grand total

Substituting the formula thus

$$F2: 1 \frac{70 \times 50}{100} = 35$$

100

$$F2: 2 \frac{70 \times 50}{100} = 35$$

100

$$F3: 1 \frac{30 \times 50}{100} = 15$$

100

$$F3: 2 \frac{30 \times 50}{100} = 15$$

100

Table showing computed value of χ^2 hypothesis 2

| Cell | O | E | O-E | (O-E) ² | (O-E) |
|--------------|----|----|-----|--------------------|--------------|
| 1.1 | - | - | | | |
| 1.2 | - | - | 2 | | |
| 2.1 | 50 | 35 | 15 | 225 | 6.43 |
| 2.2 | 20 | 35 | -15 | 225 | 15 |
| 3.1 | - | 15 | 15 | 225 | 15 |
| 3.2 | 30 | 15 | 15 | 225 | 15 |
| TOTAL | | | | | 42.86 |

Computed value = 42.86

Table value = 3.841

Decision rule:

The computed value χ^2 42.86 is greater than the table value 3.841 it therefore means that the null hypothesis will be rejected and the alternative hypothesis accepted.

Conclusion: it can be concluded that accountants help in analyzing the budgets before they are passed on.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

SUMMARY

This research was used to examine the impact of the public accountants in the implementation of accountability, probity and transparency in the federal civil service.

In the process, the role of accountants was generally was enumerated, research questions on the impact of accountants in the implementation of best practice in government organization, the questionnaire was administered to find out if the public accountants have lived up to their responsibilities.

The major findings of this study are stated below:

1. Misappropriations of public funds, allocations are not judiciously expended for the various purposes.
2. Most of the public accountants are ignorant of their rights and obligations in the civil service.
3. It was also discovered that the budget preparation of heavy expenditure programs have little or no returns back to the federal government.
4. The senior staffs takes advantage of their different post over the junior staff, by been lazy and not exercising their civic duties.
5. Proper budgetary system is lacked and should be put in place.

6. Most of the accountants are not rewarded or encouraged in their duties and this leads to the low motivation of the accountants

CONCLUSION

From the data analysis and review of literature, it can be concluded that corruption in the public service has eaten deep into the fabric of our society at every level and its eradication is not in sight because a good number of people of substance are in key positions in the civil service are involved, they use their office for pecuniary advantage, use junior staff to make money etc.

The impact of public accountants in the implementation of accountability, probity and transparency in the federal civil service has not been felt because of the high level of corruption that exist in the system.

RECOMMENDATIONS

From the findings of this study the following recommendations are made:

- 1) The Institute of Chartered Accountant of Nigeria and other related accounting training bodies should live to their responsibilities towards ensuring that their members maintain the ethics of the profession and code of conduct in their practice.
- 2) Regular workshops, seminars and trainings should be organized on regular basis for those public accountants (Bursars) who rose

through the ranks. This will make them fit into the accounting duties proper.

- 3) The use of quota system in the federal civil service employed should stop. This is the breeding ground for bringing into the service incompetent officers and poor achievers. The outcome is poor quality job, carpentry accounts and collaboration with principals to embezzle government finds.
- 4) Proper budgeting system and control should be put in place by the Federal government. It is only when the budget is being executed and accounting data captured that we have budgetary control process at work. This will make our end result be as close as possible to what has been planned or possible to what has been planned or intended. This budgetary control therefore, encompasses the functions of funds control, expenditure control, revenue control (including monitoring) and cash control.
- 5) All the monies voted in a fiscal year for every departments should be effectively utilized instead of the situation where such monies are written into private pockets.

- 6) The use of computer should be encouraged. This will give room for effective check on vote accounting system and efficient service to the workers.
- 7) Computerization will also stop all leakage of public funds; encourage speed and accuracy of transcripts, final accounts and other government financial business reports.

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APPENDIX I

Department of Accounting
Caritas University, Amorji-nike,
Emene, Enugu state.

TO WHOM IT MAY CONCERN

I am a final year student of the above department and university. As part of the requirements for the award of Bsc. degree in Accounting. I am conducting a research on the topic “The Influence of Accountant in the Implementation of best practice (Accountability, Probity and Transparency): a study of Accountants in the office of the Accountant general for the federation.

It is my intention in this study to ascertain the effective use of public accounts, and how accounting and auditing can grow and develop Consequently; your co-operation will be needed in its entirety by tilling the questionnaire attached herein. The information supplied herein will be used purely for academic purposes and will be treated strictly confidential.

Thanks for your contribution to the success of this study.

Yours faithfully,
Eneanya O. Priscillia

APPENDIX II

QUESTIONNAIRE/RESEARCH QUESTION ON:

A STUDY ON THE INFLUENCE OF ACCOUNTANT IN THE IMPLEMENTATION OF BEST PRACTICE IN GOVERNMENT ORGANISATION

A CASE STUDY OF THE OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Instructions: Please carefully read the questions below before ticking whichever is applicable.

SECTION A: PERSONAL DATA

Tick [✓] or No [X] as may be appropriate in your opinion.

1. Sex: male [] female []
2. Age: 20-24yrs [] 25-30yrs [] 46-55yrs []

SECTION B: GENERAL

Tick [✓] or No [X] as may be appropriate in your opinion.

3. Do you think accountants actually influence the economic achievement of their ministries? Yes [] No []
4. If yes, what was the average performance last financial year?: Above average Yes [] No []

5. Is the performance of the accountant based on the public sector accounting (government) or both public and private sector?

Public sector accounting which I am aware []

Private sector accounting which I am not aware of []

6. Do public accountants show interest in the profession that they are practicing and in the overall public interest? Yes [] No []

7. Does the authority reward a hard working accountant for performance of the duties diligently? Yes [] No []

8. Is the public accountants and workers relationship free and cordial? Yes [] No []

9. What do you do with poor achievers in your ministry or department?

Give them extra training [] talk them down []

10. What do you do with a public accountant who is doing well consistently in your department or ministry?

See his effort as a matter of course []

11. What do you do when an accountant fails to comply with the laid down financial regulations or do his home assignment?

Ignore him [] Discipline him []

12. Do you generate exiting method of teaching your subordinate?

Yes [] No []

13. Do you think public accountant have a great impact in the economy?
Yes [] No []
14. Do you think public accountants are satisfied with the salary payroll?
Yes [] No []
15. Do you think public accountants discharge their responsibilities and stewardship effectively?
Yes [] No []
16. Do accountants help in ensuring that the distribution of funds and resources are judiciously expended?
Yes [] No []
17. Do you think the compensation and award gives encouragement to the accountants to the in their vocation?
Yes [] No []
18. Do accountants help in analyzing the budget before they are passed on?
Yes [] No []
19. Do accountants help to review the financial statement if show the true and fair view?
Yes [] No []

