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The Extent of Accountability in Nigerian Public Offices

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Abstract:

There is no system that is watertight from control view point. Thus, this study assesses the extent of Accountability in selected public offices. Inductive approach to research is adopted and the data are collected from primary source. The study finds that most Nigerian public office holders stay away from their responsibilities of transparency, prudence and Accountability. This serve as the main root cause of the current social, political and economic crises in the country. The study thereafter, concludes that the pattern of accountability in our public sector is far below the standard set by the law. Based on this, honesty, competence, prudence and transparency are recommended to be the basis on which staff are appointed into such offices. The Accountant - General and his minor officers in States and Local government should prepare the accounts and reports accurately and present them on a timely basis to the general public. The Auditor -General's office and similar offices in the other tiers should ensure compliance, or report to the appropriate authority any deviation from the standard. Nigerian School of Accounting, Training and Research is also recommended to be established. The School should among other things support professional accounting bodies to cater for Nigeria's peculiar Accounting information needs and problems. In addition law enforcement agencies on the violation should be allowed to carry their duties of prosecuting offenders without

Keywords: Accountability, public and Office

1. Background of the Study

Accounting is conceived in a broad context from the view point of a 'system approach'. It is a discipline that deals with static and dynamic quantitative information within a socio-economic environment. It is meant to demonstrate the correctness of transaction and their conformity with established rules, so as to give evidence of accountability on the use of resources and to provide useful information for the good control and efficient operation. In line with this, Badner and Hopwood (2001) point that, the aim of accounting is to provide a system financial accountability, which promotes proper stewardship of assets, defers wastes, dishonesty and extravagance.

The idea of accountability is as old as organized government. It is normally associated with financial accounting. Accountability in a limited sense is a duty bound to give formal statement of monetary dealings. In other words, it is a system in which individuals and organizations obliged to be accountable for their conducts and responsibility. The system mandated the person concerned to submit the accounts examination by either the trustee to whom he is directly accountable or an agent approved to act on the trustee's behalf. This provides a closer link between accounting and accountability in both private and public sector settings. The focus of this paper is public sector. Accounting in public sector is quite different from that in the private sector. It is based on quite distinctive financial and institutional structures (Johnson, 1999). The pattern is both extremely diverse and extremely large. The committee on concept on concept of Accounting Applicable in Public Sector (1970) states that the primary objectives of accounting in public sector are:

- To provide the information necessary for faithful, efficient and economical management of an operation and of the resources entrusted to it. And
- To provide information to enable managers' report on the discharge of their responsibility to administer faithfully and effectively the programme and the use of the resources under their direction, and to permit all public officials to report to the public on the result of government operations and the use of public funds.

The hallmark of these objectives is the pursuit of good accountability that reflect the wishes and aspirations of the people, especially those that do not compromise the economic, political and social welfare of Nigerians. It has been widely acknowledged that accountability is a prerequisite for any self-respecting government in the country. It is the root of social security, equitable income distribution, employment opportunities, and efficient allocation of available resources as well as increase in national wealth and political stability.

1.1. Statement of the Problem

Despite the growing tribute to the accounting profession in the country in bringing about structural and economic changes, there are justifiable grounds to question the extent of accountability in various governments (Federal, State and Local) as well as their Parastatals. Their persistent inefficiency and ineffectiveness in resource management are not

comparable to any other sector of the country's economy. The sector witnessed millions of Naira investment in capital equipment without adequate provision for their spare parts, repair and maintenance. The current break down of refineries and the fuel crisis as its consequence are quite revealing. It is only in this sector that several supplementary budgets are forwarded by president and approved by legislators, without accounting for the past two to four years budgets (Daily Trust, October 30, 2003).

Several pieces of tribunal of enquiry, reports have indicated that the country's system of system of accounting and accountability as so fluid that they allow millions of Naira of public fund to be paid to contractors, often for work not done or for goods not supplied. This led to a situation whereby the public sectors cannot render published accounts for over five years (Zayyad, 1986). Therefore, the problem is to assess the extent of accountability in the country's public offices.

1.2. Objectives of the Paper

The paper aims at assessing the extent of accountability in the country's public sector. Other objectives are:

- To assess the degree of prudence and transparency in the country's public offices.
- To establish a set of working concept as a basis of accountability in the public offices.
- To identify the role - played by auditors in achieving accountability in public offices.
- To examines the problem hindering the implementation of accountability in public offices.
- To recommend ways that would improve the level of prudence, transparency and accountability in public offices.

1.3. Scope of the Paper

The study assesses the level of accountability in public offices: using Federal, States and Local States, and Local government's offices in Kogi and Benue States as a case study. From each tier of government, at least two different ministries, parastatals, departments or units are selected. The selection is done randomly. The States are selected because it is the believe of the writer that there are some offices that are few in the country, but are so efficient. About seventy percent of the respondents are trained in accounting education or practitioners in their offices.

1.4. Concept of Accounting and Accountability

The concept of accounting and accountability were derived from the agency theory (FASB, 1978). An agency is a contractual relationship between at least two parties (Friedman, 1984). The theory takes the view that a corporation is locus or nexus of many competing and conflicting interests (Chambers, 1990). Being a coalition of participants, this raises the question of whether all parties have full information or whether information asymmetry exists, where one party (usually the agent) has more than the parties (Mattessich, 1993). The emphasis here is the stewardship function of accounting with the objective of determining how optimal contractual arrangement and risk sharing can be negotiated in the both private and public sectors (Penno, 1984). Within the framework of accountability in public settings, vital offices of the Accountant-General and the Auditor-General with varying and complementary functions exist.

The Accountant-General of the federation is the head of federal government's accounting service and the treasury (Oshisami and D, 1985). His main functions are clearly stated in the reversed financial regulation of 2009(FR). These are:

- To serve as the chief accounting officer for the receipts and payments of the government of the federation;
- Supervise the accounts of the federation ministries, extra ministerial offices and other arms of government;
- To collate, prepare and publish statutory financial statements of the account required by the minister of finance
- To manage federal government investments;
- To maintain an operation, the accounts of the consolidated revenue funds CFR funds, development funds, contingencies fund, and other public funds and provide cash backing for the operations of the federal government;
- To maintain and operate the federal accounts;
- To establish and supervise Federal pay Offices in each state capital of the federation
- To conduct routine and in-depth inspection of the books of accounts of federal ministries, extra ministerial offices and other arms of government to ensure compliance with rules, regulation and policy decisions of the federal government;
- To approve and ensure compliance with accounting codes, internal audit guides and stock verification manuals of federal ministries, extra-ministerial offices and other arms of government;
- Provide financial guidelines through the issuance of treasury circulars to federal ministries/extra-ministerial offices and other arms of government to ensure, strict, compliance with existing control system for the collection, custody and disbursement of public funds and stores;
- Supervise and control the computerization of the accounting system in the federal ministries, extra-ministerial offices and other arms of government;
- Carry out revenue monitoring and accounting;
- Issue officially approved forms bearing Treasury numbers for use in all federal ministries, extra-ministerial offices arms of government to ensure uniformity;
- Formulate the accounting policy of the federal government;
- Service public debt and loans; and
- Organize training of accounts and internal audit personnel in all federal ministries, extra-ministerial and other arms of government.

It is the Accountant-Generals duty to operate and keep account of the consolidated revenue funds, development funds, and contingency funds. At the end of the year, He signs the accounts showing the financial position and presents them to the Auditor-General in accordance with section 24 of the 1958 ordinance.

Accountability will not be complete without audit. The supreme audit office of the country is occupied by the Auditor-General as required by section 79 and 81 of the 1979 constitution. The section provides that the appointment of the auditor general of the federation is to be recommended by the Federal Civil Service Commission and be made by the President and confirmed in office by the Senate. To prevent the indefinite holding of the post in acting capacity, He may not continue in office for more than six months without Senate's confirmation. The Senate also has the veto power over the Presidents' choice. However, once Appointed, the incumbent may not be removed from the office except by the President acting on an address supported by a 2/3s majority of the Senate, asking him to be removed or at a retiring age. (Section 81 (2) of 1979). The auditor has the power of access to all books, records, returns and other documents relating to accounts as well as expresses his opinion (Ola, 1979). The constitution provides for similar offices at states and local government levels with the same or different name such as State Accountant-General, State Director of Audit and Local Government Treasurer. The major differences are those of nomenclature.

In spite of all these offices and their constitutional provisions it is an understatement to say that there has been a lack of accountability in the conduct of public affairs in this country (Buhari, 1999). The detrimental nature of the abuse is the widespread financial dishonesty and corruption, which intentionally prevents rendering of public account by some public offices for over five years (Zayyad, 1989). This disheartening activity occurs across the three tiers of government whose status, powers and relationships are well defined and guaranteed by the constitution.

2. Review of Related Literature

Accountability has mandated the Accountant-General of the federation and his mirror office at states and local governments to ensure adequate systems in public offices, for the control of the collection and disbursement of public funds and for the coordination of their systems (Section 168 of the 1999 constitution). However, their poor stewardship performance in recent time, coupled with the rising evidence of fraud, embezzlement and misuse of public funds in this sector has not only created suspicion, lack of confidence and trust between the ruled and rulers, but has done away with the belief that every public duty is a public trust, and government is a contract between the governor and the governed (Mamman, 2000). The peculiarities of this countries environment and the growing incidence of dishonesty and corruption constitute clearer impediments to the success of accountability in this sector.

Corruption is believed to be an enemy of economic progress. It gives a nation and its citizens a poor image in both interpersonal and business relationships. A nation that condones corruption is often besieged with a lot of economic, political and social vices; (Weekly Trust, 2001). Ojaide (2000) sees corruption as any systematic vice in an individual, society of a nation which reflects favoritism, nepotism, tribalism, sectionalism, undue enrichment, amassing of wealth, abuse of office, power, position, and derivation of undue gains and benefits to avoid proper accountability. The disturbing part about corruption in Nigeria is not only its persistence and prevalence, but also the increasing complexity with which it occurs and the consequent possibility of its acceptance as a Nigerian way of life. For instance, it is only in this country that Elected Senators demand a fixed sum of bribe from a nominee to a ministerial position and nothing happens afterwards (This Day, October 21, 2003). It seems Nigerians are ready to destroy their image, their own house instead of building for its solid foundation (New Nationalist, 1975).

The Anti-Corruption bill presented by the president to the National Assembly and signed afterwards in 1999 was a good beginning. However, the recent happenings at the national assembly to protect the interest of the same government in the second republic to impeach the Houses leaders comprising of the Senate President and the Speaker, indicates a betrayal of leader trust on the Act (Business Times, September 30 – October 6, 2002). There seems to be no improvements as the senator Kuta's panel on the investigation of contract awards at the upper house indicated that if Nigeria were a Limited Liability Company it would probably have gone into compulsory liquidation by now. The Nigerian tax payers lacking the shareholders opportunity to opt have already lost confidence in their representatives (This Day, 2000). The panel at the end indicted all the principal officers of the house and demand that the deputy Chip Whip refunds a sum of N74, 257,598 while the Senate President was to refund the sum of N12,211,570. It was found that all the companies that were awarded the contract had not registered with the Corporate Affairs Commission. This is a clear indication of poor stewardship (information) about everything official (Buhari, 1999). The fundamental right of the public to know how choices are made on their behalf and to know what policies, activities and development project are approved by appropriate agencies were turned down.

The constitution provides that Nigerians are entitled to know all transaction carried out on their behalf, even if there are done lawfully at the same time, proper books are to be kept for those transactions and independently accounted for and Audited (Section 168 of 1999 Constitution). Unfortunately, this has not been the case. The conference of the Auditor-General of the federation and the State- Directors of Audits in 1984, disclose that the financial account of the federal government had then been last prepared and submitted for audits in 1980. Similarly, it was reviewed to the astonishment of no one that the annual account of eleven states where then seventeen (17) years in arrears. Two states where four (4) years in arrears by the federal government while six (6) states were reported not to have prepared any account for audit since they were created in 1976 (Inanga, 1985).

There does not seem to be any improvement since then, because it is this poor accountability that creates wider distortions in income distribution throughout the society, it is the public officers that control votes, award contracts, belong to task forces, and do as they please to generate revenues for themselves and their families. This led to a massive rush for political offices from a councilor to the president. It is this poor accountability that threatened to turn us into a

nation of arsonist torching down many public buildings in order to cover up fraud or shoddy businesses'. In the Mid 1970's the federal Ministry of Education went up in flames. In 1983, the Nigeria Telecommunication tower was burnt. The Federal Capital Development Authority Finance and Development in 1985, the Ministry of Defence in 1991, then NAPIMS, a unit of the Nigeria National Petroleum Corporation (Buhari, 1999). Recently, the Bursary Department of Federal College of education Zaria, 2003 and Sango Local Government Secretariat of Adamawa State in January 2004 went up in flames. In between so many finances and audit department have been burnt down and little or nothing ever got done besides the thunderous rhetoric at the swearing in of the various investigation panels.

These happenings cut across all departments, units and public Parastatals. For instance, no one can believe the fact that a former Education Minister could deceive everybody including the President by pretending to be a Professor: He was addressed as professor Borishade until during the screening by the Upper House when Nigerians found that he was never a professor. This is an indication of a bureaucratic corruption totally unacceptable in the academic field, much more when it is from the chief of the country's educational system (This Day October 20, 2003). Worst of all is the recent pattern of fraud and corruption. A cashier in Rimi Local Government of Kaduna state used a knife to cut different parts of his body and rushed to a police station to report a robbery attack against him. As investigation went on, he confessed that there wasn't any robbery, but the money was kept in a planned hiding bomb, where it was recovered.

At this juncture, the paper needs to state that, it is an irony of the rarest variety for a country to claim that its economy cannot generate the income to pay a debt of \$36 billion while it can boast of citizens who have foreign banks \$107 billion and properties worth \$63 billion. It comes from the looting of the public treasury and nothing is being done to stop the looting, to be willing to write off the debt of such a nation (This Day, October 20, 2003).

2.1. Legal Basis of Accountability in Nigeria

The operation of government accounts is governed by certain rules and regulations, which are subject to review or amendment in line with political, social or economic changes. The most important are:

2.2. The Constitution

The constitution of the Federal Republic of Nigeria is a legal document that regulates not only government accounting, but also the whole aspect of financial management in government. The recent one is the promulgated decree of 1999, Sections 80 and 85 of the constitution (1999) deal with the establishment of the consolidated revenue fund, authorization of expenditures, contingences fund, remuneration of the president and other senior office holders as well as the audit of public accounts. The other relevant sections are 162 through 168. They focus on the 'accounts' of the three tiers of government, allocation of other revenues and federal grants in aid to states or local governments. Other areas are cost of collecting certain duties, payment of loan by states or local governments to the Federal Government and Auditor-General's certification of the transaction between the tiers (1999 Constitution).

2.3. Finance (Control and Management) Act 1958 (As Amended)

The Act came into operation on the 31st day of July 1958 with six parts (Johnson, 1999). Part one deals with the general supervision and control of public funds by finance Minister to ensure that full account is made to the National Assembly on all matters relating to the financial affairs of the Federation. Parts two to five deal with the management of the consolidated fund, management of investments, authorization of expenditures and other public fund of the federation, which are deemed to have been established with effect from 1st day of April 1958. The last part focus on the annual account of all fund and transfer from revenue balance to the consolidated revenue fund on the 1st day of April 1958 (Control and Management Act, 1958). In short, the Act governs the management and operation of government fund and the procedures to be followed in the preparation of accounts and financial statements (Odesomi, 1992).

2.4. Audit Act 1985 (As Amended)

The Audit Act deals with the duties of the Auditor-General and accountability within the government. The sections of the Act require Accountant General of the federation an abstract account of receipts and payments, statement of assets and liabilities at the close of financial year and a detailed statement of revenue and expenditures arranged according to sub-heads. The sections also require other statements as the National Assembly may, from time to time require the president to report to the National Assembly any case in which he has overruled the opinion of Auditor General of the Federation on any matter relating to public accounts (Audit Act, 1985).

2.5. Appropriation Act

An Appropriation Act is a legal provision made for payment, issue or withdrawal of money from the consolidated revenue fund of any other government fund.

2.6. Financial Regulations

Financial regulations deal mainly with financial and accounting matters of government. The regulations set out the procedures for revenue collection, security of cash and properties as well as categories of officers that are responsible for each action.

2.7. Treasury and Finance Circulars and Circular Letters

These are issued on a timely basis as occasions demand. They are issued by the Civil Service Commission and the office of the Accountant-General of the Federation. They deal with the provision of procedures, changes in regulations, or amendments such as the revision of salaries.

3. Methodology

Data are collected from questionnaire administered to the selected federal, state and local government offices. In line with this, an inductive approach is employed to make the inference, predictions and decisions about the attributes of accountability based on the population. The data is analyzed using simple percentage and averages.

3.1. Standard of Measurement

Measurement is of little value unless there is a standard for comparison. The standard adopted by the paper enables uniform structure and consistent procedures to be developed for all variables involved. The variables based on the empirical data are segregation of duty, and recording of transactions as well as transparency, among others. The degree of accountability is given by;

Degree of Accountability = $\frac{\text{No. of responses acc. To ind. Level}}{\text{Total No. of responses}} \times 100$

Maximum attainable level

3.2. Findings of the Study

A scale of 1.5 attainable standard, otherwise called Excellent and 1 being the disappointingly low level accordingly. The findings of the paper are presented in the table below and used on the basis of questionnaires responses. Score 5 being the maximum.

S/No	Scores	Excellent %		Good %		Average %		Poor %		Disappointed %		Total %	
1	Segregation of duty in accounting office	1	3	10	28	14	39	8	22	3	8	36	100
2	Rotation of duty in accounting office	1	3	10	28	16	44	8	22	1	3	36	100
3	Documentation and recording of transactions	2	6	9	26	9	26	13	36	2	6	36	100
4	Authorization of Payments	2	6	10	27	13	36	9	25	2	6	35	100
5	Handling of vouchers	1	3	9	25	13	36	11	30	2	6	36	100
6	Handling and balancing of cash	3	8	10	28	12	33	9	25	2	6	36	100
7	Supervision of receipts and disbursement of cash	0	0	9	25	14	39	12	33	1	3	36	100
8	Reliability of public fund	0	0	5	14	16	45	12	33	3	8	36	100
9	Preparation of annual report	0	0	5	16	13	41	11	34	3	9	32	100
10	Composition of internal Audit department	1	3	3	26	15	44	7	21	2	6	34	100
11	Level of transparency and prudence	0	0	3	8	9	25	16	45	8	22	36	100
12	Performance of audit department	1	3	3	9	17	50	12	35	1	3	34	100

Table 1: Questionnaire Responses
Source: Questionnaire Administered

3.2. Decision Criteria

Circumstances surrounding the concept of accountability are often large and complex that we are inevitably forced to reduce and simplify the situations. Range of scores is used as basis of decision criteria.

They are 80 – 100%, 65 – 79%, 50 – 64%, 40 – 49% and less than 40%. Alternatively, they are called excellent level, good level, average level, poor level and disappointingly low level of decisions criteria accordingly.

S/N	Variables	Std Score	level
1	Segregation of duty	58.89	Average
2	Rotation of duty	70.00	Good
3	Documentation and recording	58.37	Average
4	Authorization	60.55	Average
6	Handling of vouchers	57.78	Average
7	Handling of Cash	61.67	Average
8	Reliability of funds	57.22	Average
9	Annual Reports Preparation	55.62	Average
10	Internal Audit Composition	60.00	Average
11	Level of Transparency	43.33	Poor
12	Audit Dept Performance	54.71	Average

Table 2: Decision Criteria Results
Source: Computed from Questionnaire Responses

4. Discussions of Findings

The paper finds that accountability is a pre-requisite for social security, employment opportunity and increase in national wealth, as well as political stability. It has also been found that elements or variables that constitute accountability are treated differently. Rotation of duty in accounting offices, for instance, has been found to be handled satisfactorily. Other variables internal control mechanism in an attempt to comply with accountability such as segregation of duty, documentation and recording of transactions, authorization, handing and disbursement of cash received average treatments. It has also been found that auditors' performance falls in the same level.

The findings also reveal that prudence and transparency are the most neglected variables in public offices. They are found to be the root cause of corrupt practices in their various form in the economy. They are caused mainly by the growing spirit of materialism, which is the current symbol of success in the society. It is not the acquisition of material success that is wrong per se, but the means by which the success is achieved that makes it good or bad.

5. Summary, Conclusion and Recommendations

There are no system that is watertight from the control viewpoint, that is, the vulnerability to the violation of acceptable standards. However, Nigeria's case is a peculiar one thereby establishing undesirable actions over the years where public officers shy away from their responsibility of transparency, prudence and accountability. The so-called Nigeria factor 'corruption' (in whatever name and form one may think of) is about to destroy the social, political and economic agenda of the economy.

It has been found that the poor level of prudence and transparency hampers the efficiency and ineffectiveness of the performance of the economy. This has demoralized the system and destroyed inter-personal relationship among people who live and work together, and whose effort are expected to sustain the economic viability of the country. The findings also reveal that auditors' performance is below expectation. From these, it has been concluded that the extent of accountability in our public offices is below standard as expected by the citizens.

Based on the foregoing it is recommended that honesty, competence, prudence and transparency should be the basis of any appointment into these offices. The Accountant-General's accounts should be accurate, complete, prepared and presented on timely basis. Auditor – General's reports apart from their opinion on published accounts should ensure compliance and be reported to the appropriate authority. The same should be done regarding any deviation from the set standard in federal, state and local government. In addition to applying the standard, there is also the need to support professional accounting training in the country with what is obtained in the medical and legal professions, through the establishment of the Nigerian School of Accounting Training and Research. The school should train and produce professional accountants of the highest caliber that will cater for Nigeria's peculiar accounting information needs and problem. Training from time to time is recommended apart from rotation of duty. It is also recommended that all ministries, Parastatals, departments and units of government should prepare and defend their accounts in quarterly basis. A legal frame work on any established rules and commissions such as Economic and Financial Regulations Commission should be allowed to carry out their duty without intervention. Above all, accounting principles governing the profession must be adhered to from Accountant – General's office to the lowest ranking staff.

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