

The central idea of this study was to find out the impact of public accountants (including bursars of unity schools) in the implementation of accountability, probity and transparency in the federal civil service, using the federal ministry of education Abuja as a case study. In the literature review, a lot of government publications and other related materials were consulted. This review was able to define who a public accountant is as well as their role and problems. A public accountant is a person or employee in the public sector who works in the accounts division of any government organization which covers ministry and extra-ministerial department including parastatals at both state and federal levels.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **Background of the study**

Corruption and looting of public treasury was 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 29<sup>th</sup> 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;

- (i) The effective use of public accounts;
- (ii) The use of effective legislation;
- (iii) The effective implementation of government policies and programmes;
- (iv) 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 profession produce the final output. The same goes for other facets 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 29<sup>th</sup>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**

Public sector accounting in a corrupt society is a very big problem to the economy of the nation. This is because the financial records do not reflect the true and fair view of the accounting records. There are lots of collaborations in the utilization of public funds to the extent that funds allocated through the budget are not properly utilized. The annual for the public (government) income and expenditure are at times late.

Whatever is the position with timelessness of delivery, these budget are never reviewed in time and deviations are not investigated to ensure prompt remedial action which will re-direct and re-orientate plans towards budgeted levels. Another shortcoming is the threat to continually of production of qualified accountants who will replace older retiring hands. This systems form a number of factors like inadequate infrastructures (for example, training materials, computers, library facilities etc) necessary for such programmes. This point drives to a large extent from the very poor and unrealistic

remuneration paid to the practicing accountant in form of salary. Public accountants are placed on government determined salary scales, unlike their professional chartered counterparts whose fees for auditing and other professional services rendered are self determined. The implication of the forgoing deliberation is that while a professional body like Institute of Chartered Accountant and its various programmes aimed at monitoring more closely the curriculum of their counter-parts in the government employment are poorly taken care of. Another shortcoming is the quota system in the federal service. 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, most of the unqualified personnel (mainly from certain ethnic group of the country) are employed to the detriment of the job, hence giving loopholes for embezzlement and financial misappropriation. Merits were thrown to the winds. In fact, meritocracy has given way to mediocrity. All this, helped the administrators and some members of the society to look down on the accountants as mere “house helps” and “rubber stamp” in the system.

### **1.3 OBJECTIVE OF THE STUDY**

The objectives of the study are;

- To determine the degree of implementation of accountability transparency and probity in the public sector especially in the state and federal civil service.
- To determine the best way to improve on accountability, transparency and probity in Nigeria economy.
- To determine the actual role of the public accountants in the implementation of this programme
- To determine whether public accountant in collaboration with their chief executives utilize judiciously all the allocations made from the budget.

### **1.4 RESEARCH HYPOTHESES**

For the successful completion of the study, the following research hypotheses were formulated by the researcher;

**H0:** Public accountants in collaboration with their directors (including principals) do not utilize judiciously all the allocation made available to them.

**H1:** Public accountants in collaboration with their directors (including principals) utilize judiciously all the allocations made available to them.

**H02:** there is no best way to improve on accountability, transparency and probity in Nigeria economy.

**H2:** there is best way to improve on accountability, transparency and probity in Nigeria economy

## **1.5 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 programmes 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 grannies 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 programmes, 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.

## **1.6 SCOPE AND LIMITATION OF THE STUDY**

The scope of the study covers impact of accountant in the implementation of best practices in government organization. The researcher encounters some constrain which limited the scope of the study;

**a) AVAILABILITY OF RESEARCH MATERIAL:** The research material available to the researcher is insufficient, thereby limiting the study

**b) TIME:** The time frame allocated to the study does not enhance wider coverage as the researcher has to combine other academic activities and examinations with the study.

**c) Organizational privacy:** Limited Access to the selected auditing firm makes it difficult to get all the necessary and required information concerning the activities

## **1.7 DEFINITION OF TERMS**

**ACCOUNTANT:** An accountant is a practitioner of accounting or accountancy, which is the measurement, disclosure or provision of assurance about financial information that helps managers, investors, tax authorities

**IMPLEMENTATION:** Implementation is the realization of an application, or execution of a plan, idea, model, design, specification, standard, algorithm, or policy

**GOVERNMENT ORGANIZATION:** A government or state agency, sometimes an

appointed commission, is a permanent or semi-permanent organization in the machinery of government that is responsible for the oversight and administration of specific functions, such as an intelligence agency. There is a notable variety of agency types.

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