

This write up is the result of a studying of the accounting process in the public sector. The work is principally aimed at providing an insight into the accounting system of Board of Internal revenue Enugu State, its inefficiency, problems and ways these problems could be effectively be managed. This work is divided into five chapters namely; The first chapter which is the introduction of the topic, the researcher defined public sector accounting, the purpose and objective as well as the significance of the study. In chapter two, the researcher focuses on the review of related literature as it is related to the research topic and such review include historical development of government accounting, Basis of accounting and sources of cash and recording media. In chapter three, the researcher indicated the research method used in detail; also it was in chapter four that the data used were collected, presented, analyzed and show the responses to the area being investigated which were documented along with their percentage relating to the question asked. In the last chapter, the researcher discussed the result obtained from data analysis in chapter four and also a useful and constructive suggestion was put down as that any interested party may be well guided.

## **1.2 STATEMENT OF THE PROBLEM**

The problem of this research is to identify these weaknesses and limitations inherent in the cash accounting system of the public sector (in relation to the accounting system of the sample ministry).

This is with a view to propose means of eliminating them completely or at least reducing them to the barest minimum. Put in question form, what are those weaknesses and limitation that militates against adequate and efficient accounting system and financial reporting in the public sector and how can they be eliminated?

## **1.3 OBJECTIVES OF THE STUDY**

The objectives of this research work/study include the following:

To determine the extent to which the sample Ministry has installed an accounting

system.

To determine the factors that promote or constrain the accounting system of the sample ministry.

To determine the impact of the accounting procedures of the sample ministry upon its financial reporting.

To make recommendations based on my findings.

#### **1.4 IMPORTANCE OF THE STUDY**

This research paper is intended to examine the accounting system common in public sector with a view to exposing and highlighting the inherent limitations in the system. Therefore, the research paper will be of interest and useful to the general public, the government as well as the governed.

Government entrust public funds in the hands of its officials hence government reporting has traditionally stressed stewardship. Original accounting emphasis has been directed towards measuring the public funds generated and expended by the government's programme or activities. The traditional reporting approach is filled with many weaknesses of which it is hoped that this study will make useful recommendation on how to improve upon the accountability and financial reporting system of the government.

#### **RESEARCH QUESTIONS**

Three dominant questions being reviewed by this research include;

Is the accountancy/accounting system in the public sector effective and adequate?

Does the accounting system in the public sector provide for proper financial control and accountability of stewardship?

Does the accounting system in the public sector provide useful information for the effective control and management of government operations?

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