ASSESSMENT OF PUBLIC SECTOR ACCOUNTING REFORMS ON ACCOUNTABILITY IN FEDERAL MINISTRIES

BY

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BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ACCOUNTING, FACULTY OF MANAGEMENT SCIENCES, UNIVERSITY OF LAGOS, AKOKA, LAGOS STATE

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF BACHELOR OF SCIENCE (B.Sc.) DEGREE IN ACCOUNTING

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Assessment of Public Sector Accounting Reforms on Accountability in Federal Ministries" was carried out by [STUDENT'S FULL NAME], and has been read and approved as meeting the regulations governing the award of the degree of Bachelor of Science (B.Sc.) of the University of Lagos.

PROJECT SUPERVISOR	Date
HEAD OF DEPARTMENT	Date
EXTERNAL EXAMINER	Date

DEDICATION

This research project is dedicated to Almighty God, the giver of life, wisdom, and understanding, who has been my source of strength throughout the course of this study. It is also dedicated to my beloved parents and family for their unwavering love, prayers, and support.

ACKNOWLEDGEMENT

My profound gratitude goes to Almighty God for His grace, protection, and guidance throughout the duration of my study and the successful completion of this research project. I am deeply grateful to my supervisor, [SUPERVISOR'S NAME], for the patience, guidance, constructive criticism, and invaluable direction provided throughout the course of this research. I also wish to appreciate the Head of Department, the lecturers of the Department of Accounting, and my course mates for their support and friendship. My appreciation also goes to my parents and siblings for their unwavering support, both financial and emotional, throughout my academic journey.

ABSTRACT

This study examined assessment of public sector accounting reforms on accountability in federal ministries, using undergraduate students of the University of Lagos as a case study. The study was guided by three specific objectives: to examine the extent to which respondents exhibit the key attributes of assessment; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with assessment and public. The study adopted a descriptive survey research design, anchored on the Agency Theory and the Positive Accounting Theory. A sample size of 388 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 364 questionnaires were found valid for analysis. Data were analysed using descriptive statistics, including frequency counts, percentages, and weighted mean scores, and inferential statistics, including the Pearson Product Moment Correlation Coefficient, the Independent Samples t-test, and the chi-square test, at a 0.05 level of significance. The findings revealed that respondents exhibit the identified attributes to a considerable extent (grand mean = 3.08). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.537$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 5.46, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.26$, $p > 0.05$). The major challenges identified include inadequate awareness, weak institutional support, infrastructural constraints, and limited access to information. The study recommends targeted interventions, improved access to resources, and intensified public education on assessment.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of assessment of public sector accounting reforms on accountability in federal ministries is situated within a body of scholarship that has grown rapidly in the past two decades. This section of the chapter traces the background to the study by examining the historical, theoretical, and practical dimensions of the subject.

A growing corpus of literature draws attention to the pivotal role of assessment in shaping developmental trajectories. Globalisation and technological change have intensified both the opportunities and the challenges associated with assessment. A notable study by Alade and Bamgbose (2017) argued that the impact of assessment is substantially mediated by the quality of institutions. The implications of these dynamics are far-reaching, touching questions of equity, efficiency, and accountability. Findings reported by Dauda and Ibrahim (2018) observed that respondents with greater exposure to assessment recorded markedly different results. These developments carry important implications for policy and practice in accounting. Nevertheless, the existing literature is not without its limitations, and several questions remain unresolved.

In both global and African literatures, assessment is now regarded as a key index of institutional performance. Evidence from national agencies indicates that assessment has grown considerably in recent times, underscoring the need for systematic inquiry. Research by Alade and Alade (2021) using mixed methods provided particularly rich insight into the mechanisms connecting assessment and public. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. A notable study by Eze and Nwosu (2017) argued that the impact of assessment is substantially mediated by the quality of institutions. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. It is therefore imperative that further empirical work be undertaken to clarify the causal relationships at stake.

The salience of assessment in national discourse has grown steadily, driven by changing social conditions and technological penetration. The colonial and post-colonial legacies of the Nigerian state continue to influence contemporary patterns of assessment. Longitudinal research by Eze and Nwosu (2016) revealed that sustained attention to assessment yields appreciable dividends over time. Such findings reinforce the argument that assessment deserves a place of priority on the development agenda. Studies by Oyelaran and Osinachi (2019) largely support the view that assessment exerts a measurable influence on outcomes of interest. Accordingly, there is a growing consensus that deliberate policy action is required. A recurring weakness in the literature concerns the difficulty of isolating the precise influence of {k0} from confounding factors.

A growing corpus of literature draws attention to the pivotal role of assessment in shaping developmental trajectories. Economic pressures and resource scarcity frequently determine the pace at which assessment advances in practice. Empirical evidence from Okonkwo and Ibrahim (2021) suggests that positive developments in public are associated with improvements in assessment. Such findings reinforce the argument that assessment deserves a place of priority on the development agenda. An examination by Adeniyi and