

The Relationship between Governmental Performance and Participation in Public Sector Accounting and Financial Processes: The Case of IPSAS Implementation in Nigeria

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Abstract

This work seeks to examine public sector accounting and financial procedures in Nigeria in order to establish the reasons for the degenerated state, to explore how the situation can be reversed and how good accounting procedures can be sustained and new ones implemented in the country. The research is conducted through a case-study design with two data collection methods: documentary research and surveys by questionnaires. The theory of optimizing, maximizing and minimizing is the basis of understanding analyses in this study. Statistical Package for Social Sciences is used to conduct factor analyses and reliability tests, after which a Pearson correlation is conducted to determine coefficients of relationships. The study focuses on the effect of administrative process and reform participation, on governmental performance in accounting financial process and reform. Others factors influencing participation are also considered. The study finds that the accounting and financial system in Nigeria is very weak despite the reform initiatives undertaken in the area; that there is a high level of accounting and financial activity and information available to the public in Nigeria. This was directly tied to the level of autonomy of the system. The findings also suggested that there is a relatively strong causal relationship between accounting, finance and governance. It is found that the approaches to reforming government accounting and finance as well as governance in the country, suffer from a lack of contextual and cultural fit. But there are various strong internal and external political and economic forces and interests that shape and most often stunt accounting and financial development and growth of good governance in Nigeria. Therefore, the effect of participation on governmental performance and the role of other affecting/influencing variables on them, is considered here as the ultimate approach, better than the motivational theory, in bringing about seamless yet successful systemic cum procedural reforms of the public sector accounting and financial system in Nigeria towards attaining international best practices. It is recommended among others that: policy makers at the top echelon of the system should take political ownership of the reforms, as well as mass-develop technical capacity to reduce or eliminate inadequacies in their systems and to sustain organizational commitments and therefore, high standards. Also, a timeless new model is recommended by which to build a qualitative and dynamic public sector accounting and financial system. It is expected that this will drastically reduce or eliminate gaming within the systems. Though a top-down approach is abhorred, a mitigated top-down approach should bring both benefits to Nigerian government to help it begin IPSAS implementation.

Keywords: public sector, participation, governmental performance, political ownership, entrepreneurial government.

INTRODUCTION

A new public financial management (PFM) reform initiative has been launched under the Government Integrated Financial Management Information System (GIFMIS) steered by the OAGF (office of the Accountant General of the Federation) using a chart of accounts necessary for performance based performance based budgeting (PPB) which itself is a precondition for IPSAS practice in a nation. This approach by the government shows a holistic program towards

improving and strengthening of the federal government's financial reporting system. So Nigeria, like many countries the world over has been undertaking significant changes and developments in its public sector accounting and financial system since 2008. Prompted directly by internal forces or externally by indirect forces through friendly and concerned nations or international agencies (e.g. IMF and the World Bank), governments have been attempting to 're-

invent' government accounting and financial procedures to make them less costly yet perform better – this is one of the fall-outs of New Public Management (NPM). Robinson (1999) states that advocates of 'entrepreneurial government' paradigm want a public sector remolded in the image of the private sector with accrual accounting as one of the fundamental prerequisites for the transformation of core government into a truly efficient institution.

The United Kingdom's adoption of accrual accounting which has resulted in government departments producing balance sheets, cash flow statements and the equivalent of profits and loss accounts in the form of operating cost statements, represents a revolution in government accounting as by the end of 2003 (Likierman, 2002).

STATEMENT OF THE PROBLEM

Though for Nigeria, reforms of its public sector accounting and finance have seemed developmental, the practical experience has shown degeneration. The cost of doing government business has continued to go up. Again budget deficits have become common in the country. Clearly time tested approaches of conducting government business have failed – a failure that is affecting useful accounting and financial structures which are yet to fully develop (evolve). Primitive accumulation has resulted in the jettisoning of public service rules, financial regulations, and ethics and useful norms of the civil service. Also a combination of military encroachment into government, the influence of nepotism and autocratic governance, has compromised public sector accounting and financial procedures leading to the huge waste and mismanagement of resources (at times accompanied by over-regulation of the economy) and price and exchange rate distortions.

To resolve these problems, this study has sought to go deeper than most researches deploying nine (9) factors more than other researches that have used at most five (5) and with expanded items in each factor to deepen the search for solutions. The research is current and targeted at meeting vital needs of nations struggling with reforms of their accounting and financial systems. It also seeks to mitigate the literature gap in most developing nations on such reforms.

LITERATURE REVIEW

Public sector accounting and financial reforms ought to enthrone efficiency, accountability, integrity and transparency in public financial management systems. Such reforms ought to minimize (and why not eliminate) corruption in government business, ensure good financial control and enhance probity in public

sector accounting and financial transactions. It is clear from relevant indices (as mentioned above and referenced subsequently) that the taxpayers in these two countries, who ought to be the reason and the result of reforms of public sector accounting processes, have yet to get value for monies paid as taxes in spite of these reforms.

Table 1. Nigeria's Performance on the Resource Governance Index

Rank (out of 58)		Score (out of 100)	
40	COMPOSITE SCORE	42	
22	Institutional & Legal Setting	66	
42	Reporting Practices	38	
31	Safeguards & Quality Controls	53	
44	Enabling Environment	18	
>70	Satisfactory	40 - 49	Weak
50 - 69	Partial	< 40	Failing

Source: Natural Resource Governance Institute; December, 2015.

The table above echoes the concerns in this article on most of the issues being addressed and supports the need for solutions to these problems, if the country will be successful in enthroning a viable and vibrant governmental accounting and financial system which can meet the rigors of a modern government like that of any of the governments which have attained successful accrual accounting implementation. The table highlights the following; the overall rank of 40th is out of 58 countries polled in the survey which is thus a very weak rank. Also, the Enabling Environment score of 18% is very poor. Therefore, the relatively strong performance on the 'Institutional & Legal Setting' component 66%, which indicates substantial public access to information, is watered down by poor enabling environment 18%, and bad reporting practices 38%. Expanding on this, the institute brings forth the following observations: that incomplete revenue disclosure policies exist as some revenues bypass the treasury and are not reported to the legislature; Nigeria adopted a Freedom of Information Act in 2011, but it is not being taken advantage of neither are its effects being manifested more than four years down the line; contract transparency is lacking and most aspects of the petroleum industry are incompletely reported; little information is published on the upstream licensing process, fiscal and production arrangements, contracts, environmental impact assessments, or operational data. It also publishes no reports on revenues. In the safeguard & quality control, incomplete government monitoring is reported as well as a substantial conflict-of-interest in applying disclosure requirements. Open bidding is not done on the award of licenses as required, by law. The institute also found out that, the Office of the Auditor General

for the Federation which is statutorily responsible for conducting periodic audits of public accounts hardly does so as and when due, and that audits are published at least two years old after the audit exercise. Audits of the state-owned Nigerian National Petroleum Corporation (NNPC) have never been disclosed.

A good public sector accounting and financial system should “work better and cost less” (Osborne and Gaebler, 1992). Nowadays, primacy is put on the public sector as motivator of economic activities in developing economics like that of Nigeria, so the efficiency of government bureaucracy is constantly being challenged. That is why accounting methods primarily designed to improve reporting of profit making commercial enterprises, are now being applied to non-profit, core government ministers in some countries – Nigeria inclusive. The main focus remains, how to make government institutions truly efficient. Conn (1996) refers to these wide ranging changes under public sector reforms, of which public sector accounting is one, all in the direction of reducing the distinctiveness of the public sector from the private sector as, New Public Management (NPM) (Hood, 2001). Accrual accounting in NPM is therefore not merely a technical accounting change but it is instead a suite of reforms which have provided a means for the enactment of “a code for much wide-range set of changes” (Conn, 1996; 82). The period of shift itself coincides with a shift in expectations from accountability and control to public sector performance and transparency. So though earlier studies have put accrual accounting in less favourable light with regards to accountability and control (Scott et al., 2003), the turn of attention in 1980s to performance awakened calls for the adoption of accrual accounting in the public sector. Most appealing was and has been the perception that private sector organizations perform better than their public sector counterparts, especially in areas of cost efficiency, revenue generation and marketing, (Wynne, 2003; Barton, 2005). The natural consequence has been an ever growing demand for improved financial management, leading to the decision taken by government authorities to overhaul national governmental accounting and financial systems by introducing International Public Sector Accounting Standards (IPSAS) in core government business, mostly as part of their NPM reform approach. IPSAS itself is based on the International Financial Reporting Standards/ International Accounting Standards (IFRS/IAS) used in the private sector. Evidently, there has been an apparent broadening in scope of the public mandate over the years with growing expectations on quality of state services so pragmatic governments have had to undertake improvements in the operating efficiency and efficacy of their public sectors. This has

resulted in strategic policies as well as the NPM which has concentrated not just on the legal concerns but also on the cost and outcomes (i.e. performance) of government actions.

Participation: Participative government accounting and financial system can be defined as a process in which a manager with his subordinates are involved, and have influence on the determination of the degree of compliance with accounting standards and financial rules and regulations among other ethical requirements, (Shields and Shields, 1998). It is also targeted at attaining cooperating to attain job objectives and organizational goals. Participation involves interaction between participants. In accounting and financial system change, lower-level managers come out with schedule of activities, which are later coordinated and communicated and agreed upward, referred to as “bottom-to-top” process. As a result, attainment of goals is logically more likely, as a result of lower-level managers having an active role in establishing and implementing various phases of system change. It brings influence in the change process. The resulting exchange of information and ideas is regular to make change planning, coordination and control more effective (Poon et al., 2001).

Various scholars (for example, Fisher et al., (2000); Grifel (1993), Schmidt (1992) argued that workers involvement in the process of setting and developing organizational change was the major determinant of good success. It is true that participation and performance may not always be directly related but is duly pressured by other influencing factors as; motivation, shared information, increase satisfaction, better co-ordination, reduced slack among employees and reduced job related tension, all make participation to greatly determine governmental performance. These all determine attitudinal and behavioural effects of employees.

Performance: Governmental performance describes the extent to which governmental objectives or targets are attained; ranging from planning, control and budgeting objectives to socio-economic and developmental objectives. The general view is actually hinged on individuals’ detail actions towards the collective goal attainment in the prescribed manner; for example, below a specific cost imposition. Holland (2000), states that governmental goals or targets or objectives must be derived from all levels of government for the long-term strategies to be appropriate. So Grifel (1993) puts it, governmental objectives and policies must be realistically formalized and attainable, specific and measurable (Fernsler, 1999) and should consider

uncertainty and uncontrollability of environment (Finney, 1993). The four performance instruments are job performance, managerial performance, departmental performance and governmental performance. (Overall, governmental performance presupposes performance at the lower levels (job, managerial and departmental levels).

Importance and Performance: This factor assessed the perceptions respondents have of the importance of features of government's accounting and financial information in the existing system in Nigeria. The respondents rate the role of each of these features in the preparation of government accounting and financial information. The performance aspect assessed how well the dept or organization has fared in keeping to the features' requirements.

Regularity of Use of Accounting and Financial Information in Key Areas: This factor assessed the frequency of use of accounting and financial data in key areas as, planning and budgeting, decision making, performance measurement and cost control, as a way to know how much value is placed on the government accounting and financial system for scientific management.

Administrative Process and Reform Adequacy: This is the degree to which individuals perceive that resources for the administration of process (including structure) and for reforms are adequate to fulfill job requirements (Nouri and Parker, 1998). Several accounting studies have argued that subordinates have more accurate information than their superiors regarding local conditions (Merchant, 1981; Christensen, 1982; Chow et al., 1988; Waller, 1988) and they may attempt to incorporate this information (resources) into the system so that a participatory approach permits subordinates to enhance the information system. The three item instrument assessed if the system afforded employees the freedom to apply international best practices in public sector accounting and financial activities; if the government budgeting approach facilitated compliance to IPSAS and whether departmental final accounts and full consolidation was permitted in government.

Most researches on adequacy have shown that employees with adequate resources outperform those without them. Incidentally, a high level of participation tends to narrow the adequacy gap. Foote et al., (1997) found out that items outside the system can distort adequacy and thus accuracy – fires, machine breakdowns, snowstorms, price wars, recessions and booms, major technological innovations, competitors'

behaviours, and so on can affect adequacy and therefore the quality of data and information from the accounting and financial system.

Organisational Commitment: This is an important variable that impacts performance and has also been shown to have influence on or intervenes between participation and performance. Individuals who are committed to the organisation or government demonstrate a willingness to provide significant efforts on behalf of the organisation and accept and support values and goals of the organisation (Mowday, Steers, & Porter, 1979). It is the attachment linking the individual to the organisation (Mathieu & Zajac, 1990; Shields and Shields 1998; Nouri and Parker, 1998). It may be affectual or continuous – the one is a strong belief in and a belief in the values and goals of the system, while the other is the willingness to exert considerable effort on behalf of the organisation. These impact on performance through job satisfaction, work values and rewards which greatly influence organizational commitment. Organizational commitment is also important in that it negatively influences absenteeism, employees' lateness to work, and turnover which all have implications for overall organizational performance (Randall, 1990).

Role Ambiguity: It is the extent to which information about job responsibilities and expectations, including what should be done, when should be done, how it should be done, and behaviours that should be exhibited is unclear, (Kahn, et al., 1964; Singh, Verbeke & Rhoads, 1996). Forte et al., (2000) claim that role ambiguity may result from changes to the external environment and the subsequent reaction that impact organisational form or structure. The situation of the worker becomes ambiguous, roles become challenging often worsened by new and varied job responsibilities, poorly written job descriptions or schedule of duties, unclear assignments and mixed messages. Role ambiguity may be expectation type, process type, priority type or behavior dimension. It reduces motivation, quality work job satisfaction and organizational commitment. Role clarity is thus necessary to take focus away from trivialities.

METHODOLOGY

The methodology adopted for the study is the case study design, with the government of Nigeria viewed in the context of the theory of Organizations as negotiated orders by Strauss, Schatsman, Ehrlich, Bucher, and Sabslin (1964) and Strauss (1978) among others. Given this condition, data from the questionnaires were coded and entered into a computer database using software packages – the Statistical Package for Social Science

(SPSS) version 16. SPSS was used to analyse the descriptive statistics and the questionnaire data to produce an inter-correlation matrix of the variables, and regression analyses on the factors.

The goodness of the data or reliability tests, were also conducted to measure both the consistency and stability of the data collected. Consistency indicates how well the items measuring a concept hang together as a set. In this case the Cronbach Alpha, also known as coefficient alpha, was a useful tool to estimate the consistency of items. The calculation of alpha is based on the average correlation among pairs of items making up the scale and has a value between 0 and 1 (Pallat, 2001). If the items are perfectly correlated the alpha is equal to 1, and if the items are completely unrelated, then alpha is equal to 0. However, if alpha is near 1, (i.e. if high) – then this indicates a high degree of internal consistency reliability. A commonly adopted convention is to claim satisfactory internal consistency if alpha is greater than 0.7 (Pallat, 2001). Nunnally (1978), has equally put acceptable values at .70 and above. However, Hair, et al., (2006), have opined the use of .6 and above if the factor have only few items. Cronbach’s alpha reliability coefficient normally ranges between 0 and 1; however, there is actually no lower limit to the coefficient. The size of alpha is determined by both the number of items in the scale and the mean inter-item correlations. George and Mallery (2003) provide the following rules of thumb: “_ > .9 – Excellent, _ > .8 – Good, _ > .7 – Acceptable, _ > .6 – Questionable, _ > .5 – Poor, and _ < .5 – Unacceptable” (p. 231). This work is based on the scale according to George and Mallery (2003).

As limitation, the period of study is 2008 to 2013 when the country commenced IPSAS adoption. Only the central government (federal government) is considered in this study but conclusions reached are also applicable to states and local governments. The ministries selected as sample for data collection are the ministries of Finance, Agriculture and Education - all having high levels of accounting and financial activities. Other

public sector organizations such as public enterprises, public corporations and parastatals are not considered seeing they should be applying private sector accounting and financial procedures. Therefore, private sector performance appraisal techniques are not applied in this study due the difficulty of calculating profits and returns on investment on government activity. Also, cultural impediments as common to developing countries and low data availability due to low freedom of accessibility to needed data constituted limitations as well.

The factors used for tests and analyses are participation, governmental performance, importance and performance, regularity of use of accounting and financial data in key areas, administrative process and reform adequacy, organizational commitment and role ambiguity.

RESEARCH QUESTIONS

Two research questions tested in this that guided this research are:

Research Question 1; What is the relationship between administrative process and reform participation (APRPN), and governmental performance in Nigeria (GPN)?

Research Question 2; What is the relationship between participation in accounting and financial processes and reform (APRPN), and the affecting variables?

Research Hypothesis

Accompanying these research questions are research hypothesis.

H₁ “There is a positive relationship between administrative process and reform participation (APRPN) and governmental performance (GPN) for preparers and users of accounting and financial information in Nigeria.”

H₂ “There is a significant relationship between the influencing factors (variables) and ‘administrative process and reform participation’”.



Figure 1. Research Model
 IPN – Importance and Performance in Nigeria
 RUAFD – Regularity of Use of Accounting and Financial Data in (key areas in) Nigeria
 APRAN – Administrative Process and Reform Adequacy in Nigeria
 OCN – Organisational Commitment in Nigeria
 ROM – Role Ambiguity in Nigeria

DATA PRESENTATION AND ANALYSES

Reliability tests were conducted on the factors used in this study and it was found that factors whose correlation matrices had many coefficients of .3 and above for its items had stable data for factor analyses, so that when they were subjected to principal component analysis with varimax rotation, using SPSS 16, the Kaiser-Meyer-Oklin (KMO) exceeded the minimum value of .6 (Kaiser, 1970, 1974) and their Bathlet’s test of sphericity (Barlett, 1954) reached statistical significance of $p = .000$, (ie $P < .05$). Any factor whose consistency and reliability coefficients were not significant was dropped from the analyses. The table below (Table 2), summarizes the results of these factor analyses.

Table 2 Summarizes Results of these Factor Analyses – Nigeria

S/N	Factor	Cronbach’s Alpha	KMO	Respondents
1	Importance and Performance	.789	.704	101
2	Regularity of Use of Accounting and Financial Data in Key Areas	.526*	.411*	101
3	Administrative Process and Reform Adequacy	.791	.676	101
4	Administrative Process and Reform Participation	.780	.661	101
5	Organisational Commitment	.812	.727	101
6	Role Ambiguity	.681	.719	101
7	Governmental Performance	.657	.626	101

*These coefficients were below the minimum required (i.e. .6); the factor was dropped from the model

Hypothesis Testing with Pearson Product-Moment Correlation Analysis

Pearson Product-Moment Correlation Analyses were conducted in order to examine the strength of the relationship between any pair of the variables in the study. The ideal test model of the relationships between the variables in this study is shown in Figure 1 above. The first set of analyses therefore, focuses on testing the relationship between process and reform participation, and governmental performance; Process and reform participation, and importance and performance; process and reform participation, and process and reform adequacy; process and reform participation with organizational commitment; process and reform participation, and role ambiguity. The second set of analyses comes from the fact that the inter-matrix correlation table shows significant relationships between the influencing factors and governmental performance. Therefore, the set concerns the tests of relationships between, Importance and performance and governmental performance; process and reform adequacy and governmental performance; organizational commitment with governmental performance; role ambiguity with governmental performance. Though not directly included in the analyses, it is worth noting that other significant relationships as shown by the coefficients of correlation between them exist, summarized here as: OCN – IPN; OCN – APRAN; OCN – RAN; APRAN – IPN; APRAN – RAN and IPN – RAN, and whose effect is worth noting when evolving or implementing a governmental accounting and financial change program as Nigeria is undertaking.

Table 3. Inter - Matrix Correlation: Nigeria

		Correlations					
		IPN	GPN	APRPN	PRAN	OCN	RAN
IPN	Pearson Correlation	1	.562**	.737**	.497**	.644**	-.166
	Sig. (2-tailed)		.000	.000	.000	.000	.086
	N	108	108	108	108	108	108
GPN	Pearson Correlation	.562**	1	.788**	.501**	.676**	-.314**
	Sig. (2-tailed)	.000		.000	.000	.000	.001
	N	108	108	108	108	108	108
APRPN	Pearson Correlation	.737**	.788**	1	.686**	.737**	-.401**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	108	108	108	108	108	108
PRAN	Pearson Correlation	.497**	.501**	.686**	1	.490**	-.500**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	108	108	108	108	108	108
OCN	Pearson Correlation	.644**	.676**	.737**	.490**	1	-.242*
	Sig. (2-tailed)	.000	.000	.000	.000		.012
	N	108	108	108	108	108	108
RAN	Pearson Correlation	-.166	-.314**	-.401**	-.500**	-.242*	1
	Sig. (2-tailed)	.086	.001	.000	.000	.012	
	N	108	108	108	108	108	108

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

RESULTS AND DISCUSSIONS

From the table, the results supply responses to the research questions;

Research Question 1: What is the relationship between administrative process and reform participation (APRPN), and governmental performance in Nigeria (GPN)?

This research question was attended to by hypothesis H_1 which stated thus:

H_1 "There is a positive relationship between administrative process and reform participation (APRPN) and governmental performance (GPN) for preparers and users of accounting and financial information in Nigeria." This primary variable relationship is shows that components of the factor GPN all correlated with the average composite score of administrative process and reform participation (APRPN) this correlation is strong, positive and significant: $r = .788$, P (two-tailed) $< .05$. This thus suggests that the higher the participation of government accounting and financial employees in processes and reforms in the public sector, the greater and better government performance will be. Alternatively the lower their participation, the poorer the performance of government will be.

Research Question 2: What is the relationship between participation in accounting and financial processes and reform (APRPN), and the affecting variables?

H_2 "There is a significant relationship between the affecting or influencing factors (variables) and 'administrative process and reform participation'"

Clearly from the table, the results as answer to this research question indicate that: IPN is significantly positively correlated with APRPN with a coefficient of $r = .737$, P (two-tailed) $< .05$; that APRAN is significantly positively correlated to APRPN at $P < .05$ level (two-tailed), where $r = .686$; that OCN was significantly and positively correlated with APRPN as $r = .737$, and $p < .05$ (two-tailed); and that RAN is significantly and negatively correlated to APRPN with a coefficient of $r = -.401$ at $p < .05$ (two-tailed). Therefore, to improve government performance or successfully improve government accounting and financial system or conduct a smooth transition or reform the AFS, i) active participation of producers and users of accounting and financial information should be ensured. This implies that aspects of IPN should be improved – accuracy, timeliness, completeness, and consistency should all be improved. ii) administrative process and reform adequacy must also be ensured by adopting international best practices (ie accrual IPSASS), by making government budgets accrual IPSASS compliant, and by requiring the preparation of

departmental final statements such as income statements, cash flows, assets and liabilities, and fully consolidate accounts. iii) Organisational commitment must be drastically improved by making employees to be willing to put in greater effort, loving their place of work, accepting almost any job in the department/ ministry, and being proud of changes or reform process therein, while iv) Role ambiguity must be eliminated or minimized – making sure that, employees always know their responsibilities are, that they always know what is expected of them, certain of how much authority they have and are certain as to how their jobs are linked to other jobs. This will enable everyone to have clearly planned goals in their work and in any reform process.

CONCLUSION AND RECOMMENDATIONS

The benefits of this study are based on the fact that almost every country in the world is reforming its government accounting and financial system via the adoption of IPSAS propounded a few years ago. It follows that problems facing the Nigerian government accounting and financial reform implementation process should be common to many of these nations, especially those of emerging and developing economies. This study therefore, exposes to these countries the interplay of affecting /influencing variables as a useful way to show how best to harness the relationships and variability for the success of their reforms and operational processes of government accounting and financial systems of these nations.

It is found in the study that 'organisational commitment' and 'importance and performance' led as factors with high influence on 'governmental participation' – the independent variable, so the government needs to ensure that these aspects are well taken care of among producers and users of AFI in Nigeria. The study also finds that the accounting and financial system in Nigeria is very weak despite the reform initiatives undertaken in the area. This is because of the inertia to successfully implement IPSAS and budgetary reforms necessary to make IPSAS effective.

The high level of accounting and financial activity in the Nigerian government and the wide range of information available to the public in Nigeria is good and results from the high level of autonomy of the system. The findings also suggested that there is a relatively strong causal relationship between accounting, finance and governmental performance. A high level of governmental performance therefore, depends so much on the quality of government accounting, finance and reforms undertaken in the sector.

It is recommended that approaches to reforming government accounting and finance as well as governance in the country, should ensure contextual and cultural fit. Given various strong internal and external political and economic forces and interests that are shaping and sometimes stunting accounting and financial development and growth of good governance in Nigeria, corrupt internal pressures should be removed, while helpful external pressures should be harnessed. It is also recommended among others that policy makers at the top echelon of the system should take political ownership of the government accounting and financial reforms, and ensure that there is mass-development of technical capacity to reduce or eliminate inadequacies in their system and to sustain organizational commitments and therefore, high standards. Efforts to drastically reduce or eliminate gaming within the systems should be continuous.

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