

## Accountability Issues in Nigeria

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**Abstract :** The ills of the Nigerian public sector have been identified at various fora to include lack of financial accountability and poor reporting of government performance. With the enthronement of democracy, citizens' expectations from the government are drifting from the mere provision of public services to efficiency and accountability. One of the major challenges to achieving accountability in Nigeria is the capability of the cash basis of accounting to meet the reporting requirements of policies and programmes of the government. This paper discussed the growing trend in the debate about the adoption of private sector financial management processes in the public sector as part of the public sector reform programmes. The paper does not claim the ultimate superiority of accrual over cash accounting but shows how it will help to further strengthen the quality of government accounting and reporting.

**Keywords :** cash accounting, accrual accounting, accountability, reporting

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