

An Assessment of Public Sector Accounting in Kano State: Issues, Challenges and Way Forward

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<https://doi.org/10.33003/fujafr-2024.v2i4.145.91-100>

Abstract

This study examines the assessment of public sector accounting in Kano State, highlighting the key issues, challenges, and potential solutions for improving its effectiveness. This study identifies persistent problems including inadequate financial management system, lack of skilled personnel, delays in financial reporting, and weak enforcement of regulations. Descriptive survey research design was adopted to source data using structured questionnaire. The target population of the study is made of up fifty (50) respondents which include public sector accountants, financial officers, and auditors, the self-developed questionnaire using 4 point Likert scale was used. The instrument was validated by two experts. The reliability coefficient of 0.81 was obtained. Fifty questionnaires were developed and administered out of which (44) were filed and returned which make 88%. It was concluded that inadequate financial reporting, lack of skilled personnel are the key issues of Kano state public sector. The study recommends among others that the state government should adopt and implement International Public Sector Accounting Standards (IPSAS) moving from cash to accrual- based accounting. This ensures a more comprehensive and transparent representation of the state's financial position.

Keywords: Public Sector Accounting, Transparency, Accountability Assessment, Financial Management.

1. Introduction

Public sector accounting is a vital component of governance framework in Nigeria, and it plays a crucial role in ensuring transparency, accountability, and efficient management of public resources. In the context of Kano State, Nigeria, the role of public sector accounting is even more significant due to the large population, diverse economic activities, and the need for effective resource allocation across various sectors such as health, education, and infrastructure. However, the practice of public sector accounting in Kano State, like in many other regions of Nigeria, faces several challenges that undermine the effective management of public funds.

One of the fundamental issues in public sector accounting in Kano State is the lack of proper accounting standards and frameworks that align with international best practices. Despite efforts by the government and various stakeholders to adopt reforms such as the introduction of the International Public Sector Accounting Standards (IPSAS), the actual implementation remains fraught with challenges. The adoption of accrual-based accounting under IPSAS is crucial for improving the transparency and reliability of financial statements, yet in Kano State, there are significant gaps in the capacity of public accountants, insufficient training programs, and inadequate technological infrastructure to support these standards (Olowe, 2019).

Another major issue is the prevalence of corruption and mismanagement in public financial management. Despite the existence of financial regulations and auditing mechanisms, there are numerous cases of embezzlement, misallocation of resources, and weak enforcement of accountability measures. The ineffectiveness of internal and external audits in some government ministries and agencies has compounded the problem, leading to inefficient public spending and a lack of trust in the

public sector (Adegbe & Fakile, 2019). In many cases, the failure to publish timely and accurate financial statements further deepens the opacity in public financial management.

The capacity of public sector accountants in Kano State is another critical challenge. Many accounting officers in local and state governments lack the requisite technical skills, knowledge, and professional qualifications to effectively manage public finances. The absence of continuous professional development and a robust system for performance evaluation exacerbates this problem (Tijani, 2020). Moreover, the issue of inadequate funding and resource constraints in the public sector contributes to the lack of capacity building and the slow pace of reforms.

Additionally, weak legal and regulatory frameworks in Kano State's public sector accounting system contribute to the inefficiency and lack of proper governance. While national regulations such as the Financial Regulations (FRs) and the Public Procurement Act provide a foundation for managing public funds, local implementation is often hindered by weak institutional frameworks, lack of coordination between state and local government agencies, and insufficient political will (Mamman & Ahmadu, 2021).

In light of these challenges, it is essential to explore sustainable solutions for improving public sector accounting in Kano State. This includes strengthening capacity building for public sector accountants, improving the implementation of IPSAS, enhancing the legal and regulatory framework for public financial management, and adopting modern information technologies to ensure more effective and transparent accounting practices. This study, therefore, aims to assess the current state of public sector accounting in Kano State, identify the underlying issues and challenges, and propose viable solutions to improve the practice.

2. Literature Review and Hypotheses Development

Olatunji, (2020), states that in Kano, like other states, the Office of the Accountant-General plays a pivotal role in overseeing the flow of public funds, while the Ministry of Budget and Planning is responsible for the preparation and execution of the state's budget. However, the adoption of modern financial management systems like IFMIS and IPSAS (International Public Sector Accounting Standards) has been inconsistent. While IFMIS has been introduced in several ministries, its application at the local government level remains largely ineffective, leading to inefficiencies in accounting practices (Akinmoladun, 2020). Based on their findings, this study hypothesized that;

H1: The inconsistent implementation of modern financial management systems (IFMIS and IPSAS) significantly impacts public sector accounting practices at the local government level in Kano State.

Ibrahim, (2019), highlights that inadequate training is one of the key obstacles. Many accountants working in the public sector in Kano lack up-to-date knowledge of modern accounting standards and financial systems. This knowledge gap affects their ability to implement efficient accounting processes and manage public funds effectively. This study hypothesized that;

H2: Inadequate training of accountants in Kano State's public sector significantly impacts the effective implementation of modern accounting standards and financial systems.

Nwachukwu, (2019), highlights that one of the key inefficiencies in Kano's public sector accounting is the absence of a robust audit system. The weak auditing systems, both internal and external, hinder the identification of financial mismanagement and misappropriation of funds. This failure to detect and

correct financial discrepancies diminishes the accountability of government officials and creates an environment ripe for corruption. Based on the forgoing, this study hypothesized that;

H3: The absence of a robust audit system in Kano State's public sector leads to undetected financial mismanagement and reduced government accountability.

Ibrahim & Sule (2021) argue that despite the presence of strong legal frameworks, their effectiveness in enforcing proper public sector accounting in Kano State is limited by weak enforcement mechanisms and lack of political will. The implementation of these regulations is often undermined by corruption and the political environment, which reduces the incentives for compliance with legal standards. Based on their findings, this study hypothesized that;

H4: Weak enforcement mechanisms significantly undermine the effectiveness of public sector accounting regulation in Kano state.

Theoretical Framework

New Public Management Theory: The NPM theory emphasizes the importance of efficiency, effectiveness, and accountability in public sector management, focusing on the adoption of private sector practices within public administration. This theory suggests that the public sector should prioritize performance measurement, cost-effectiveness, and service delivery, all of which can be assessed through public sector accounting practices. It aligns with the exploration of challenges and reforms in accounting within the public sector, especially in regions like Kano State. According to Hood (1991), NPM advocates for the introduction of market-like mechanisms and performance-based management in public sector organizations. This theory is particularly relevant to understanding how public sector accounting can be improved to address issues such as transparency, financial management inefficiencies, and accountability in Kano State.

Empirical Framework

Olatunji, (2020) found that while Kano State had made some progress in adopting modern financial management systems such as IFMIS, the system's effectiveness was undermined by inconsistent training and technical support. The study also highlighted that many local governments in Kano still rely on manual processes, undermining efficiency and accountability. Based on the study of Ibrahim (2019), it was found that 58% of public sector accountants reported inadequate training as a major challenge. A majority of respondents also cited poor remuneration and lack of career advancement opportunities as contributing factors to low morale and inefficiency in financial management.

Nwachukwu (2019), highlighted that weak accounting and auditing processes in Kano State led to significant financial leakages. The study indicated that inefficiencies in budgeting and expenditure tracking contributed to poor service delivery, with public projects often experiencing cost overruns or delays due to the mismanagement of funds. In their study, Ibrahim and Sule (2021), find that the legal framework for public sector accounting in Kano State was well-structured but often undermined by the lack of enforcement mechanisms. The study revealed that while state-level regulations were in place to ensure proper financial management, many local governments in Kano lacked the resources or political will to adhere to these regulations.

Reforms and Innovations

- i. Implementation of Integrated Financial Management Information Systems (IFMIS): One of the most effective reforms in public sector accounting is the adoption of Integrated Financial

Management Information Systems (IFMIS). These systems improve efficiency, enhance transparency, and reduce the risk of corruption by ensuring that all financial transactions are recorded and processed in real-time. IFMIS can streamline budgeting, accounting, and reporting, making financial information more accessible and accurate (World Bank, 2013).

- ii. Capacity Building for Public Sector Accountants: A crucial reform is the ongoing training and development of public sector accountants. Many public financial management systems fail due to a lack of skilled personnel. Continuous professional development programs and workshops should be institutionalized to equip public sector accountants with the latest tools, techniques, and ethical standards in accounting (Khan & Hossain, 2012).
- iii. Enhanced Transparency through Public Disclosure: Public sector accounting reforms should include measures for greater transparency. This can be achieved by mandating public disclosure of government financial statements, budget reports, and audits. Transparency initiatives, such as publishing financial reports online, can foster greater public trust and ensure that citizens are better informed about how public funds are spent (Bovis, 2012).
- iv. Strengthening Auditing and Oversight Mechanisms: The establishment of independent auditing bodies and the strengthening of existing oversight mechanisms are essential to ensuring that public sector accounting practices remain transparent and effective. Regular external audits and assessments by independent bodies, such as the Auditor-General's office, can help identify financial discrepancies and prevent misuse of public funds (Jones, 2015).
- v. Introduction of E-Governance in Public Sector Accounting: E-governance initiatives can modernize public sector accounting by promoting digital platforms for financial management and enhancing communication between government agencies and the public. E-governance technologies facilitate online tax payments, government spending tracking, and real-time reporting, leading to greater accountability and reducing opportunities for fraud (United Nations, 2014).

3. Methodology

The research design employed is a descriptive survey. The target population of the study is made of up fifty (50) participants which include public sector accountants, financial officers and auditors. Data were collected from two main sources; primary and secondary. The researcher used self-developed questionnaire. The questionnaire was developed using modified 4point Likert format, which include Strongly Agree =4, Agree=3, Disagree=2, strongly disagree=1, respectively. The instrument was validated by two experts. Test and retest were used.

The instrument yields reliability coefficient of 0.81. Fifty questionnaires were developed and administered out of which Forty-four (44) were returned and this was suitable for data analysis giving 88% percent response rate. The data was analyzed using Statistical Package for Social Sciences (version 21). The decision means to determine agreement or disagreement was derived by adding $4+3+2+1=10/4=2.5$. Therefore, the mean score of individual item >2.5 signifies agreement with item while <2.5 indicates disagreement.

4. Results and Discussion

Research Question One: What are the current structure of public sector accounting in Kano State?

Table 4.1: Descriptive Statistics of the current structure of public sector accounting in Kano State?

S/N	Items	N	Mean	SD	Remark
2	Budgetary controls and performance monitoring.	44	2.64	1.18	Agreed
3	Processes for revenue collection, payment, and liquidity management.	44	2.48	1.21	Disagreed
4	Use of IPSAS (International Public Sector Accounting Standards).	44	2.41	1.13	Disagreed
5	Internal and external audit mechanisms for accountability.	44	2.64	1.10	Agreed
6	Regular financial reporting to stakeholders.	44	2.55	1.11	Agreed
7	Management of internally generated revenue (IGR) and federal allocations.	44	2.61	1.08	Agreed
Grand Mean			2.53		

Source: Field Survey, 2024.

The data presented in Table 1 indicates that four (4) items with mean ranging between 2.64 to 2.55 and also standard deviation from 1.18 to 1.08 agreed. While the remaining three (3) items disagreed with mean scores of 2.48 to 2.4 respectively with standard deviation of 1.13 to 1.17. And a grand mean of 2.53. The results indicated that the respondents agreed with the statement of current structure of public sector accounting in Kano state.

Research Question Two: What are the main challenges faced by accountants and financial managers in Kano State's public sector?

Table 4.2: Descriptive Statistics of the main challenges faced by accountants and financial managers in Kano State's public sector.

S/N	Items	N	Mean	SD	Remark
1	Insufficient budget allocations to finance key accounting and financial management activities.	44	3.02	1.17	Agreed
2	Limited adoption of advanced financial management software or ICT systems for efficient operations	44	2.18	1.13	Disagreed
3	Difficulty in fully implementing International Public Sector Accounting Standards (IPSAS).	44	2.75	1.14	Agreed
4	Challenges in maintaining transparency and accountability due to systemic corruption.	44	2.82	0.95	Agreed
5	Over-reliance on federal allocations, with minimal optimization of internally generated revenue (IGR).	44	2.75	1.08	Agreed
6	Lack of regular training and professional development for accountants and financial managers.	44	2.55	1.15	Agreed
7	Delays and inefficiencies in executing budgets, leading to project disruptions and fiscal imbalances.	44	2.45	1.21	Disagreed
Grand Mean			2.64		

Source: Field Survey, 2024.

The data presented in Table 2 indicate that five (5) items with mean ranging between 3.02 to 2.55 and also standard deviation from 1.17 to 0.95 agreed respectively. While the remaining two (2) items disagreed with mean scores of 2.45 and 2.18 with standard deviation of 1.13 and 1.21 respectively. And a grand mean of 2.64. The results indicated that the respondents agreed with the main challenges faced by accountants and financial managers in Kano state’s public sector.

Research Question Three: How do inefficiencies in public sector accounting affect the transparency of financial management in Kano State?

Table4. 3: Descriptive Statistics of the inefficiencies in public sector accounting affect the transparency of financial management in Kano State

S/N	Items	N	Mean	SD	Remark
1	Inefficiencies often lead to delays in preparing and submitting financial statements, limiting stakeholders’ ability to access timely information	44	3.09	0.51	Agreed
2	Poor accounting practices result in errors and omission, reducing the reliability of financial data.	44	3.20	0.49	Agreed
3	Inefficient systems may fail to provide accessible and comprehensive financial reports to the public, fostering secrecy.	44	3.14	0.52	Agreed
4	Weak accounting systems create opportunities for the misuse or diversion of public funds, eroding trust	44	3.18	0.48	Agreed
5	Failure to adhere to IPSAS or other regulations can obscure the true financial position of the government.	44	3.14	0.50	Agreed
6	Inefficiencies often result in inadequate documentation, making it difficult to trace transactions and hold individuals accountable.	44	3.16	0.49	Agreed
7	Poor accounting practices lead to discrepancies between budget allocations and actual expenditures, reducing fiscal transparency	44	3.20	0.48	Agreed
Grand Mean			3.15		

Source: Field Survey, 2024.

The data presented in Table 3 indicates that all items of the variable on the inefficiencies in public sector accounting affect the transparency of financial management in Kano State agreed were having a mean score of above 3.0, the mean scores ranging from 3.09 to 3.20 and also standard deviation from 0.52 to 0.48 respectively. And a grand mean of 3.15. The results indicated that the respondents agreed with statements of inefficiencies in public sector accounting affect the transparency of financial management in Kano State.

Research Question Four: How effective are the existing legal and regulatory frameworks in ensuring proper public sector accounting in Kano State?

Table 4.4: Descriptive Statistics on how effective are the existing legal and regulatory frameworks in ensuring proper public sector accounting in Kano State.

S/N	Items	N	Mean	SD	Remark
1	The degree to which Kano state implements International Public Sector Accounting Standards (IPSAS) In Financial Regulations.	44	3.57	0.50	Agreed
2	Effectiveness of the laws like the Public Finance (Control and Management) Act in regulating public sector financial activities.	44	3.36	0.49	Agreed
3	The role of budgetary frameworks in ensuring that public funds are allocated and spent appropriately.	44	3.50	0.51	Agreed
4	How effectively the Auditor-General's office audits and reports on the state's financial activities.	44	3.43	0.50	Agreed
5	The effectiveness of procurement laws in ensuring transparency and accountability in public contracts.	44	3.48	0.51	Agreed
6	The impact of agencies like the EFCC (Economic and Financial Crimes Commission) in curbing financial mismanagement.	44	3.45	0.50	Agreed
7	The extent to which legal frameworks facilitate public access to financial statements and audit reports.	44	3.52	0.51	Agreed
Grand Mean			3.47		

Source: Field Survey, 2024.

The data presented in Table 4 indicates that all items of the variable on how effective are the existing legal and regulatory frameworks in ensuring proper public sector accounting in Kano state agreed were having a mean score of above 3.0, the mean scores ranging from 3.36 to 3.57 and also standard deviation from 0.49 to 0.51 respectively. And a grand mean of 3.47. The results indicated that the respondents agreed with statements on how effective are the existing legal and regulatory frameworks in ensuring proper public sector accounting in Kano state.

Discussion of Findings

The findings of research question 1 indicate that the respondents agreed with the statement of current structure of public sector accounting in Kano state. (Ojo 2020), his study highlights that the public sector accounting framework in Kano State, which aligns with national regulations like the Financial Regulations and Public Service Rules, is generally seen as effective. The integration of the Integrated Financial Management Information System (IFMIS) is particularly noted as a positive development, enhancing financial management, transparency, and accountability in the state's public sector.

The findings of research question 2 revealed that the respondents agreed with statements of the main challenges faced by accountants and financial managers in Kano state's public sector. This in line with (Bello, M. I. 2021), his study identifies that a major challenge for accountants and financial managers in Kano State is the lack of adequate professional training and the insufficient adoption of modern financial management tools.

The findings of research question 3 indicates that the respondents agreed with statements of inefficiencies in public sector accounting affect the transparency of financial management in Kano State. In line with (Ahmed, A. 2022), this study points out that poor record-keeping, delayed financial reporting, and non-compliance with accounting standards contribute to a lack of transparency in Kano State's public sector. These inefficiencies hinder the ability of oversight bodies and the public to assess the proper use of public funds, thus undermining transparency.

The findings of research question 4 revealed that the respondents agreed with statements of how effective are the existing legal and regulatory frameworks in ensuring proper public sector accounting in Kano state. This finding is agreed with (Yakubu, 2021), the study highlights that while the legal frameworks, such as the Financial Regulations and Public Procurement Act, are designed to ensure proper financial management, the actual effectiveness is largely dependent on their enforcement. Respondents in his study acknowledged that, while the frameworks are robust, their implementation is generally successful, particularly with the involvement of bodies like the Auditor General's office and the Ministry of Finance in ensuring compliance.

5. Conclusion and Recommendations

Base on the finding of the study, it is therefore concluded that Public sector accounting in Kano State faces significant challenges that hinder effective governance and transparency. Key issues include inadequate financial reporting, lack of skilled personnel, and insufficient technological integration. To address these challenges, it is essential to enhance capacity building through training programs, adopt modern accounting practices, and implement robust financial management systems. Strengthening oversight mechanisms and promoting accountability will further improve public trust. By prioritizing these strategies, Kano state can foster a more transparent and efficient public sector accounting framework, ultimately leading to better resource allocation and improved public service delivery. Base on the findings, the study recommends that the state government should adopt and implement International Public Sector Accounting Standards (IPSAS), moving from cash-based to accrual-based accounting. This ensures a more comprehensive and transparent representation of the state's financial position. It was also recommended that the state government should invest in continuous professional development initiatives for accounting personnel in Kano state to enhance their skills and knowledge in public sector accounting practices.

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