Title of Articles: Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria.

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Abstract: The paper examines the role of accounting infrastructure and accountability in the management of public expenditure in developing countries with particular focus on Nigeria. Assessing the current state of accounting infrastructure as well as agencies and current reform initiatives in ensuring accountability in public expenditure in Nigeria, the paper reveals that the required level of accountability in public expenditure has not been achieved in Nigeria. The situation has remained worrisome even though the country does not lack in the appropriate laws and regulation required to bring sanity into the financial system. The paper argues that accountability in public expenditure can be more easily realized within the context of a sound accounting infrastructure and a robust accounting profession and not in the multiplicity of laws and anti-corruption agencies; all of which are reactive in nature.