

**Title:** Accountability in Nigeria's Public Sector: The Role of International Financial Reporting Standards (IFRS).

**Author(s):** Ben-Caleb, Egbide & Ojeka Stephen

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**Abstract:** This paper utilizes explorative methodology the views of researchers on the expected benefits of IFRS to the public sector with respect to accountability. It was found that although IFRS focuses more on private sector accounting, the increased disclosure, transparency and comparability it engenders will permeate the public sector bringing about greater accountability. Therefore, the government should not only support its adoption but should also expedite action for the standardization of public sector financial reporting through the adoption of international public sector accounting standard (IPSAS).