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Sequence of Manuscript

I. Title page
II. Abstract (150-250 words)
III. Keywords (3-5)
IV. Introduction
V. Literature Review
VI. Methodology
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IX. References (APA 7th Edition)
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MODERATING EFFECT OF STRONG INSTITUTIONS ON THE RELATIONSHIP BETWEEN PUBLIC REFORMS AND ACCOUNTABILITY IN NIGERIAN FEDERAL MINISTRY OF FINANCE AND AGENCIES

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ABSTRACT

Accountability in the public sector is crucial for ensuring transparency, trust, and effective governance and in order to enhance accountability, public sector reforms were introduced in Nigeria to curb corruption, improve resource allocation, and foster economic stability. This study examines the moderating effect of strong institutions on the relationship between public sector reforms and accountability in the Nigerian Federal Ministry of Finance and its agencies. The independent variables include IPPIS integration, E-payment system, IPSAS compliance, and GIFMIS technology, with strong institutions serving as the moderator, while accountability is the dependent variable. A survey research design was adopted, with a population of 250 and a sample size of 169. Data analysis was conducted using multiple regression techniques. The findings reveal that strong institutions significantly moderate the relationship between public reforms and accountability, highlighting their critical role in enhancing the effectiveness of financial management reforms. The study found that moderating effect of strong institutions had positive and significant effect on relationship between IPPIS integration, E-payment system, IPSAS compliance, and GIFMIS technology and accountability in Federal ministry of finance and agencies in Nigeria. Based on the findings, the study recommends that the Nigerian government strengthen institutional frameworks by enforcing compliance with financial regulations and improving oversight mechanisms. Further, adopting advanced technology and enhancing transparency in financial reporting will improve accountability. Strengthening collaboration between regulatory bodies and anti-corruption agencies is also essential to sustaining the positive impact of these reforms.

Key terms: Accountability, IPPIS integration, E-payment system, IPSAS compliance, and GIFMIS technology

1.0 Introduction

Globally, strong institutions play a critical role in enhancing the effectiveness of public reforms by ensuring accountability and transparency. For instance, the International Monetary Fund (IMF) advocates for the implementation of a Treasury Single Account (TSA) to consolidate government revenues, thereby reducing borrowing costs and improving fiscal policies. Such unified financial structures are recommended to minimize corruption and enhance governmental fiscal responsibility (Abdullahi et al., 2018).

In the African context, countries like Ethiopia have demonstrated that robust institutional frameworks can significantly bolster public sector reforms and accountability. Ethiopia's adoption of performance management systems, such as the Result-Oriented Performance Appraisal System (ROPAS) and the Balanced Scorecard (BSC), has led to measurable improvements in public service delivery. These reforms have enhanced efficiency and transparency, contributing to the country's developmental goals.

Focusing on Nigeria, the implementation of the Treasury Single Account (TSA) policy exemplifies how strong institutions can moderate the relationship between public reforms and accountability. Introduced to consolidate all government revenues into a single account at the Central Bank, the TSA has reduced financial mismanagement and increased transparency within the Federal Ministry of Finance and its agencies (Adamu et al., 2020). This policy has been instrumental in curbing corruption and ensuring that public funds are utilized effectively. It is worthy of note that public accountability are two words that ring different meanings to corporate entities and business owners (Adeline & Okechukwu, 2015; Ejike, 2015). It should be noted that there are some studies that empirically showed the existence of relationship between accountability and these reforms that lead to better accountability (Omidi, 2017, Achi et al., 2018).

Public Reforms Public reforms refer to systematic changes implemented by the government to enhance efficiency, transparency, and accountability in public administration. In the context of the Nigerian Federal Ministry of Finance and its agencies, public reforms include policies such as the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Government Integrated Financial Management Information System (GIFMIS) (Adeline & Okechukwu, 2015). These reforms aim to curb financial leakages, improve budgetary discipline, and enhance fiscal responsibility and Accountability refers to the obligation of public officials to justify their actions, ensure transparency, and accept responsibility for financial and administrative decisions.

Strong Institutions Strong institutions serve as mechanisms that enhance governance by enforcing rules, monitoring public financial management, and ensuring compliance with regulatory frameworks. They play a crucial role in moderating the relationship between public reforms and accountability by strengthening enforcement mechanisms, reducing corruption, and promoting stability. Jawadi et al. (2021) noted that in Nigeria, institutions such as the Central Bank of Nigeria (CBN), the Office of the Auditor General, and the EFCC serve as watchdogs for financial management and public accountability. A proxy for strong institutions can be the institutional effectiveness index, which evaluates the independence, enforcement capacity, and responsiveness of regulatory agencies in upholding accountability in financial governance. By analyzing these variables and their proxies, the study can effectively examine how strong institutions moderate the link between public reforms and accountability within Nigeria's financial sector (AICPA, 2021).

Accountability in governance landscape is likely to rise in favourable economic environment (Gill, 2011). Also, when there is lack of accountability, economic survival is threatened, (either in the part of individual or organization) and the line separating acceptable and unacceptable behaviour can become blurred (Ejike, 2015). Other scholars are of the belief that the causative agent of lack accountability is poor working condition Abdullahi et al., 2018).

The effectiveness of public financial reforms in Nigeria has been hindered by weak institutional frameworks, limiting their impact on accountability (World Bank, 2020). Despite the implementation of reforms such as IPPIS integration, E-payment systems, IPSAS compliance, and GIFMIS technology, issues of financial mismanagement and lack of transparency persist (Adegite, 2019). Strong institutions play a crucial role in ensuring that these reforms lead to improved accountability by enforcing regulations and oversight mechanisms (North, 1990). However, the absence of well-structured institutions weakens the enforcement of financial policies, reducing their effectiveness (Acemoglu & Robinson, 2012). Studies have shown that countries with robust institutions experience better governance and financial transparency compared to those with weak institutional frameworks (Kaufmann, Kraay, & Mastruzzi, 2019). In Nigeria, institutional weaknesses have led to inefficiencies in reform implementation, necessitating further examination of their moderating role (Olayemi & Adegbite, 2021). Therefore, understanding the extent to which strong institutions enhance the accountability outcomes of public financial reforms is essential for sustainable governance improvements and this presents a gap to be filled.

Consequently, the main objective of this is to investigate the effect of Public financial management reform on accountability among selected MDAs in Nigerian and in order to achieve this objective the following hypotheses were formulated in null forms to be tested statistically.

$H0_1$: IPPIS integration has no impact accountability in federal ministry of finance and its agencies in Nigeria

$H0_2$: E-payment system has no impact on accountability in federal ministry of finance and its agencies in Nigeria.

$H0_3$: IPSAS compliance has no impact on accountability in federal ministry of finance and its agencies in Nigeria.

$H0_4$: GIFMIS technology has no impact on accountability in federal ministry of finance and its agencies in Nigeria.

$H0_5$: Strong institutions have no moderating effect on the relationship between public reforms and accountability in federal ministry of finance and its agencies in Nigeria.

2.0 Literature Review

The framework conceptualizes the public financial reform policy and some relatable and relevant ideas (which contextually will include Accountability, Financial reform, E-payment system, IPPIS integration, IPSAS compliance and GIFMIS Technology) and its influence on the study. Understanding them and their application can invariably impact accountability positively, boost economic performance of the country, governments project implementations and actualization as we as revenue generation/collection goals. Also, various working as well as operational definitions in the study which will serve as a basis for measuring the individual variables will be discussed.

Accountability according to AICPA (2021), has become a reoccurring resonance in everyday life of both individuals and corporate entities. Lack of it is part and parcel of a cancerous threat that negatively affects the Growth and Development of any nation which shouldn't be underestimated globally (Abdulrahman, 2019). Most times when mentioned, it is often narrowed down to financial implications only. But generally speaking, this is not out of place as most issues of accountability that ever existed, and in almost all phases of humans existence ended up with a financial gain (Omilusi, 2019)). Most types of these instances of lack of accountability are Asset Misappropriation, Vendor Lack of accountability, Accounting Lack of accountability, Payroll lack of accountability, Data theft, bribery and corruption (Omilusi, 2019)). From the definition given above we would deduce that accountability is an importance component of governance and measures that can ensure accountability is crucial to ensuring social, economic and political security.

In a broader manner the objective of financial sector reform is to increase the size, improve the efficiency and raise the diversity of the financial system of the reforming economy (Ikhide, 1996). Reform, in simple terms, implies the rearrangement, restructuring or repositioning of an organization in order to allow the system to be able to effectively and efficiently meet the challenges and dynamism of its vast operation. Often times, it requires a trajectory of moving from a current unfavorable state through series of strategic and organized sequence of change towards a future state marked by efficient and effective improvements leading to better performance (ECA, 2009). Omolehinwa and Naiyeju (2015) described IPPIS as a centralized electronic based payroll and management system with the aid of computers, aimed at the elimination of manual payroll usage, reduction in corrupt and sharp practices through weeding out ghost workers. Its major Pros is the determination of the actual number of personnel and the total cost of salaries at a glance, and likewise for ensuring data integrity so that the personnel information is correct, current and up-to-date, facilitation of modern scientific and accurate budgeting and forecasting are the major benefits of IPPIS (Mede, 2016).

The IPPIS department (2015) explained that IPPIS was designed to achieve the following objectives: To Facilitate human resources planning by providing information for decision making, Provide a platform for accurate budgeting and annual recurrent expenditure on staff emoluments, Monitor monthly payment of staff emoluments against FGN"s annual budget to ensure minimal wastage and leakage, eliminate payroll lack of accountability (Elend, 2019), such as multiple payment of emoluments to single employee or payment of monthly salary to a non-existent employee, Facilitate easy storage, updating, and retrieval of personnel records, Ensure database integrity so that once entered cannot be manipulated by unauthorized users, Enhance confidence in the process of determining staff emolument cost and to ensure prompt deduction and remittance to accounts of all third parties payments such as Pension Fund Administrators (PFAs), National Health Insurance Scheme (NHIS), Pay As You Earn (PAYE).

Considering International Public Sector Accounting Standards (IPSAS), they are a set of accounting Standards issued by the International Public Sector Accounting Standards Board (IPSASB) for use by public sector entities around the world in the preparation of Financial Statements. Need for global uniformity and comparability of accounting statements and best practice of accounts preparation, the International Federation of Accountants (IFAC) initiated a Public Sector Committee to create a globally universal acceptable standard, reporting formats and methods, which will become applicable both externally and within boundaries of a nation, region, as related to public agencies (Shakirat,2017). These standards as propounded by the committee, developed the International Public Sector Accounting Standards (IPSAS) to improve the financial management of government account, for easy probity transparency and accountability (Ijeoma & Oghoghomeh, 2014). It was also added that full and proper implementation of IPSAS pave way for Related Party Disclosure which by extension check cases of corruption through effective, efficient, and transparent financial reporting as well as curb corruption in Nigeria MDAs (Okoro et al. 2021). IPSAS as a guide for government financial information system and disclosure (Okoye and Gbegi, 2013)), are a set of professionally developed, high quality, global accounting standards that require accounting on cash or accrual basis However, IFAC encouraged Public Sector to adopt accrual basis of accounting (Okoro et al. 2021).IPSAS is a potential constrainer of corruption because it can generate reliable, comprehensive, and timely financial management. The reliable and comprehensive information from the use of IPSAS strengthens citizens' participation in public funds management and enhances the fight against corruption. Cuadrado et. al. (2019) found that the adoption of IPSAS reduces the level of corruption in OECD countries because it increases information disclosures from politicians to citizens.

Various form of technological financial lack of accountability exist of which lots of individuals have fall victims of circumstances just as Olayinka et. at. (2014) noted that use of technology such as (Government Integrated Financial Management Information System) is already in place in the country to enhance accountability and as such the same technology through the use GIFMIS can also control and track down financial mismanagement in the public sector. However, GIFMIS which is a public intervention scheme is still in its early stages in developing countries, but it has been harnessed and adopted to increase security and efficiency in government operations (Oliver, 2018). Oliver (2018) noted that this technological adoption, integration and usage is increasing in a rapid speed around the globe either due to technological advancement or the increase in security issues in relation to lack of accountability and identity theft, also it will become a veritable tool for checkmating financial lack of accountability in the public sector.

Review of Empirical Studies

Omankhanlen (2012) examined Financial Sector Reforms and its effect on the Nigerian Economy from a period covering 1980-2008, using the ordinary least square methods in carrying out the research. He recommended stability in macroeconomic activities as all other sectors are affected by it, and likewise a political stability as effective operation of the financial sector is hampered by political instability. This study was first carried out with the OLS technique, but the results obtained were not in compliance with the OLS assumptions of BLUE (Best Linear Unbiased Estimator). It does not represent a linear function of the random variable (GDP). From the results of the estimated OLS regression equation, there is an implication that the result the adoption of IPPIS has enhanced accountability in public sector in Nigeria.

Abdullahi et. al. (2018) studied "Accountability initiatives in the Nigerian Public sector, and understanding lack of accountability incidence relationship and elements of Lack of accountability Triangle Theory (FTT). Using a survey method of research and a sample of 302 responses involving 10 MDAs in Kano state, findings from their results showed a significant relationship between adoption of IPPIS and accountability in Nigeria public sector. Their study made use of only primary source of data and branch offices of the MDAs rather than the Head offices in the Federal Capital, which may not account for generalization.

Gbegi and Adebisi (2015) in their study, "Analysis of lack of accountability detection and prevention strategies in the Nigerian public sector", using Taro Yamen formula drew a sample size of twenty-eight (28) ministries out of a population of (30) ministries in Nigeria, three hundred and Fifty (350) questionnaires were filed and retrieved out of the (392) copies of questionnaire distributed and. The data was analysed using the means score of the likert items using SPSS. They found out that there is positive and significant relationship between management policies and Nigeria public sector, and also that accountability and detection methods have influence on Nigeria public sector lack of accountability.. In their study, only primary data was used and analysed.

Similarly, Otunla,J.O (2020) investigated the determinants of electronic payment adoption and the role of electronic payment on consumers' purchase decisions as well as its effects on consumers' spending growth in Nigeria. Both primary and secondary data were deployed. Cross-sectional survey using a 5point Likert scale questionnaire and a determined sample size of 384. In like manner, the instrument of data collection was administered on 420 respondents by using the multistage sampling technique to sample respondents across five divisions (locations) of Lagos. The data retrieved were analysed using descriptive (frequency and percentage) and inferential statistics (Pearson correlation, hierarchical regression analysis and analysis of variance). The results revealed that there is a positive and significant relationship between electronic payment systems determinants (convenience, security and safety, trust, social influence) and e-payment adoption in Nigeria. The study recommended that the Nigerian government can leverage on electronic payment to increase consumers' spending and thus improve aggregate demand which will consequently stimulate investment and economic growth in the country.

For example, Worku (2022) investigation on Challenges to the Implementation and e-payment system in the Metropolitan, Municipal and District Assemblies (MMDAS) In Ghana was carried out at the Sefwi Wiawso Municipal Assembly. Out of the76 employees that work with the Assembly (the population of the study), fifty (50) employees of some selected departments were purposively targeted and selected for the study. The study employed the use of descriptive research design technique and quantitative research approach using structured questionnaires and interviews as research instruments.

Worku (2022) investigation on Challenges to the Implementation and Usage of GIFMIS E-Procurement Tool in the Metropolitan, Municipal and District Assemblies (MMDAS) in Ghana was carried out at the Sefwi Wiawso Municipal Assembly. Out of the76 employees that work with the Assembly (the population of the study), fifty (50) employees of some selected departments were purposively targeted and selected for the study. The study employed the use of descriptive research design technique and quantitative research approach using structured questionnaires and interviews as research instruments. The questionnaires were self-administrated to respondents and responses picked up some hours later. The data was analyzed using Statistical Package of Social Science (SPSS, Version 23.0) software. Descriptive statistics (frequency and percentage) was employed.
The findings revealed that GIFMIS, E-procurement implementation and adoption process in the Sefwi Wiawso Municipal Assembly (SWMA) was successful with lack of IT infrastructure and low speed of uploading and downloading associated with the software being the only challenges. Similarly, it was unravelled that, only two significant challenges confront users of the GIFMIS IT system. These include poor computer errors resulting from incompetency in IT on the part of users and poor networks arising from the inaccessibility of internet facilities. His study made use of only primary data, and a sample of 50 which is perceived to be small as well as non-probability sampling technique.

Theoretical Review

Institutional Theory was propounded in 1970 by John Meyer and Brian Rowan is anchoring this study. The theory explains how structures, norms, and regulations shape organizational behaviour. It suggests that institutions establish the rules and guidelines that govern public sector operations, influencing how reforms are implemented and how accountability is enforced. Public sector reforms in Nigeria aim to enhance financial transparency, budget discipline, and anti-corruption measures. However, the success of these reforms depends on strong institutions that ensure compliance and enforcement. Institutional structures (laws, policies, and enforcement agencies) act as moderators by either strengthening or weakening the impact of reforms on accountability.

3.0 Methodology

This study utilized survey research design because the source of data is Primary data and the scope of the study is 2025

Population, Sample Size Determination Technique

The population of the study is 250 senior accountants working in the Federal Ministry of Finance and selected agencies concerned with financial regulations, implementation, application, compliance and accountability which include Federal Ministry of Finance, Central Bank of Nigeria, Bureau of Budget & Planning, Ministry of Finance and Office of the Accountant General. Yamane sample size determination was used to arrive at a sample size of 153. However 10% provision was made for attrition in terms of questionnaires that may not be returned and this gave operational sample size of 169. The study adopted stratified proportionate sampling technique was used to allocate the sample size to ensure that specific characteristics are proportionately represented in Federal Ministry of Finance and selected agencies This study applies this procedure as stated in Bullen and Lauren (2020).

A 25 items structured questionnaire (five questions for each independent variable and 5 questions also, for dependent variable) was used to collect data and the independent variables of the study were IPPIS integration, E-payment system, IPSAS compliance, GIFMIS technology with Strong institutions as the moderator while accountability was the dependent variable. The reliability of the constructs were tested using Cronbach alpha with results of 0.76, 0.77, 0.85, 0.72 and 0.722 respectively. The dependent variable was accountability with a Cronbach alpha results of 0.782 which indicated that they were all reliable enough for the study, because they all exceeded benchmark of 0.7.

Technique of Data Analysis

Ordinary Least Square (OLS), specifically multiple regression technique of data analysis through the aid of Statistical Package for Social Sciences (SPSS) 20' software was used to analyse the Bio-data of respondents, retrieved responses from the questionnaire and the gathered data the proposed framework respectively. The decision criterion was based on the mean rating of the 5point structure likert items of “5 to 1” in ascending order from Strongly Agree to Strongly Disagree to form a scale which is calculated by adding the scale item“(5+4+3+2+1) divided by the 5 likert items which gives us = “3.00” Therefore, any item which has a mean of “3.00” and above portrays respondent's agreement with the statement, while those below indicates respondents' disagreement.

The following model adapted from the study of Enofe et. al. (2017) is therefore modified and specified for this study. First, it is presented in its functional form followed by its econometric m. The functional form is given below:

ACCTLTY=f(IPPIS_INTg+IPSASCoMPL+EPAYADOpT+GIFMIS_APPL) -----------Eqt 1

The model in its econometric form is also presented below:

ACCTLTY=IPPIS_INTg+IPSASCoMPL+EPAYADOpT+GIFMIS_APPL) --------------Eqt 1

After the moderator had been introduced, the model was presented as follows:

ACCTLTY=IPPIS_INTg*SI+IPSASCoMPL*SI+EPAYADOpT*SI +GIFMIS_APPL*SI---Eqt 3

Where:

ACCTLTY = Accountability

IPPIS_INTg = Integrated Payroll and Personnel Information System

EPAY-ADOPT = E-Payment Adoption

IPSAS_CoMPL = International Public Sector Accounting Standard Compliance

SI = Strong institutions

“it”=Represents the research design (cross sectional)

GIFMIS_APP L= Government Integrated Financial Management Information System Application

$\beta 0$ = constant

Parameters: $\beta 1$, $\beta 2$, $\beta 3$, $\beta 4$, represent the co-efficients.

Apriori sign: $\beta 1<0$, $\beta 2 < 0$, $\beta 3 < 0$, $\beta 4 < 0$

4.0 Results and Discussion

Out of the 169 questionnaires administered, 150 of them was returned and this represented 89% rate of return.

The demographic data of the respondents is outlined in the following table below

Table 1 Sex of Respondent

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	99	66.0	66.0	66.0
	Female	51	34.0	34.0	100.0
	Total	150	100.0	100.0	

Source: Researcher’s Computation

Table 1 above displays the sex of the respondents and their valid as well as cumulative percentage. It can be seen from the table that 66% percent of the respondents are male while 34% are female.

Table 2 Age Distribution of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-30	10	6.7	6.7	6.7
	31-40	21	14.0	14.0	20.7
	41-50	61	40.7	40.7	61.4
	51-Above	58	38.6	38.6	100.0
	Total	150	100.0	100.0	

Source: Researcher's Computation

Table 2 above addresses the ages of the respondents as well as the valid and cumulative percentage. The highest percentage here is 40.7% which signifies those respondents within the age bracket of 41-50 constitutes the largest population followed by the 38% for 51-above, then 14% and 6.7% for 31-40, and 20-30 respectively.

Table 3 Marital Status of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Single	13	8.7	8.7	8.7
	Married	109	72.7	72.7	81.3
	Divorced	10	6.7	6.7	88.0
	Cant Say	18	12.0	12.0	100.0
	Total	150	100.0	100.0	

Source: Researchers' Computation

From Table .3 above, the frequency of marital status of respondents is displayed showing their valid as well as cumulative percentage. Singles is 8.7%, married the largest proportion is 72.7%, divorced 6.7%, while 12% refused to disclose their status.

Table 4 Name of Organization of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Central Bank of Nigeria	37	24.7	24.7	24.7
	Bureau of Budget & Planning	38	25.3	25.3	50.0
	Ministry of Finance	39	26.0	26.0	76.0
	Office of the Accountant Gen.	36	24.0	24.0	100.0
	Total	150	100.0	100.0	

Source: Researcher's Computation

As displayed from in Table 2 institutions of respondents and their degree of proportion is captured, which shows the strata and volume of influence. The central Bank of Nigeria is 24%, Bureau of Budget and Planning 25.3%, while Ministry of Finance and office of the Accountant General

Table 3 Educational Qualification of Respondent

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	BSc/BA	101	67.3	67.3	67.3
	MSc/MBA	46	30.7	30.7	98.0
	PhD/Mphil	3	2.0	2.0	100.0
	Total	150	100.0	100.0	

Source: Researcher's Computation

The educational qualification of respondents is displayed in Table 4.2.5. From the table, BSc/BA is 67.3%, MSc/MBA 30.7%, while Phd/Mphil is 2%.

Descriptive Statistics

Table 4 Descriptive Statistics Table

	N	Minimum	Maximum	Mean	Std. Deviation
ACCOUNTABILITY	150	2.8	4.6	3.857	.4529
IPPIS_INTEG	150	3.00	4.80	4.0407	.47233
IPSAS_COMPL	150	3.00	4.80	3.9973	.48438
E-PAY_ADOP	150	3.00	4.80	4.0100	.45255
GIFMIS_APPL	150	3.00	4.80	3.8640	.43862
STRONG INSTITUTS	150	3.00	4.80	5.0100	.35255
Valid N (listwise)	150				

Source: Output of SPSS Descriptive Result

From the table 4. above with 150 observations denoted by (**N**), the average accountability is 3.857 showing that Ministries Departments and Agencies (MDAs) in Nigeria on average have 3.857 as their degree of accountability with 2.8 and 4.6 as minimum and maximum respectively. The standard deviation of .4529 shows that the extent of variability from the mean is minimal. For IPPIS Integration, MDAs have an average of 4.0407 with 3.00 and 4.80 as minimum and maximum respectively. Likewise, -IPSAS Compliance with an average of .48438, minimum of 3.00 and maximum of 4.80. The MDAs E-payment Adoption have an average of .45255 with 3.00 and 4.80 as minimum and maximum respectively, while GIFMIS Application in MDAs on average is still 3.8640 with 3.00 and 4.80 as minimum and maximum respectively.

Correlation Result

The correlation (*r*) that explains the direction of the explained and predictor variables is outline below. It does not state the volume of influence or effect, but gives only the directional position of the variables in the model.

IPPIS Integration and GIFMIS Application was found to be moderately positive and statistically significant ($r = 0.514, p < 0.01$) and (r=.438,p<0.01) respectively whereas, IPSAS Compliance and E-payment Adoption was found to be lowly positively and statistically significant (r=0.384,p<0.01) and (r=0.358,p<0.01) respectively. This indicates that an increase in the combination of the individual predictors will lead to an increase in Accountability.

Regression Results

The multiple regression result for Accountability data is

The model as a whole was significant to predict Accountability F(4,149) = 23.899. p<0.000 as shown by the Anova Table 4.6.2.2 above. The R^2 for the overall model was 39.7%, that is 40% (approx.), with an adjusted R^2 of 38% which shows a medium size effect is reported by the model of variation. This indicates that 40% of the proportion of variability in the dependent variable as predicted by the statistical model is explained by the independent variables in the model. Therefore, 40% increase in Accountability is influenced by the linear combination of the predictor variables (IPPIS Integration, IPSAS Compliance, E-payment Adoption and GIFMIS Application).

Summary of Findings

Hypotheses	Variation	Findings	Decision
H0$_1$	Strong institution has no moderating effect on the relationship between IPPIS Integration and accountability	**Significant**	**Reject**
H0$_2$	Strong institution has no moderating effect on the relationship between IPSAS Compliance and accountability	**Significant**	**Reject**
H0$_3$	Strong institution has no moderating effect on the relationship between E -payment Adoption and accountability	**Significant**	**Reject**
H0$_4$	Strong institution has no moderating effect on the relationship between GIFMIS Application and Accountability	**Significant**	**Reject**

5.0 Conclusions and Recommendations

In line with the findings of the study and policy implication from 4.9 above, the study therefore concluded as follows;
From the first finding, it was found that strong institution has moderating effect on the relationship between IPPIS implementation and Accountability in federal ministry of finance and its agencies in Nigeria.

Likewise, the second finding signifies that, strong institution has moderating effect on the relationship between IPSAS Compliance and Accountability. This means that strong institution has moderating effect on the relationship between IPSAS compliance and Accountability in federal ministry of finance and its agencies in Nigeria. Also, it was established by the study that strong institution has moderating effect on the relationship between E-payment Adoption and Accountability. Finally, it was established that strong institution has moderating effect on the relationship between GIFMIS Compliance and Accountability.

Furthermore, in line with the findings of this study, the following recommendations have been made Government should enforce integration of IPPIS in its MDAs to promote accountability, bodies and agencies responsible for maintaining government accounts should adhere strictly to IPSAS, laid down guidelines and procedures and finally public office offenders should be punished with severe commensurate penalties for non-compliance with IPPIS implementation guidelines. Government should enforce integration of IPPIS in its MDAs to promote accountability, bodies and agencies responsible for maintaining government accounts should adhere strictly to IPSAS, laid down guidelines and procedures and finally public office offenders should be punished with severe commensurate penalties for non-compliance with IPPIS implementation guidelines.

Government should ensure that payment systems are digitized by ministry of finance and other agencies to promote accountability. This can be achieved by leveraging available technological breakthroughs that have been made in payment systems modernization. Government should enforce compliance with IPSAS in its MDAs to ensure accountability and all relevant bodies and agencies responsible for maintaining government accounts should adhere strictly to IPSAS, laid down guidelines and procedures and finally public office offenders should be punished with severe commensurate penalties for non-compliance with IPPIS implementation guidelines.

Government should enforce implementation of GIFMIS technology in its MDAs to entrench culture of probity and accountability. Since GIFMIS technology has already been deployed, effort should be made to ensure that the level of compliance with the technology is increased. Finally, it is recommended that institutions should be strengthened by relevant authorities because it has been empirically established that without strong institutions, the role of public reforms in promoting accountability is endangered.

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