



# Augmenting Public Sector Accountability, Transparency, and Inclusiveness through Integrated Financial Data Management Systems: A Theoretical Context

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## Abstract

*This theoretical study examines the nexus between data management, financial management systems, transparency, accountability, and inclusiveness within the Nigerian public sector accounting system, providing a conceptual framework for understanding their interrelationships. The study suggests that effective data management and financial management systems are critical for promoting transparency, accountability, and inclusiveness in public sector accounting. The study's theoretical framework, which integrates the theories, provides a foundation for understanding the relationships between these concepts. The study recommends that public sector organizations in Nigeria invest in effective data management and financial management systems, develop the capacity to implement and maintain these systems, and provide training and support to public sector accounting professionals. Additionally, the study suggests that the Nigerian government establish a regulatory framework to ensure that public sector organizations implement and maintain effective data management and financial management systems. Overall, the study contributes to the existing literature on public sector accounting and highlights the need for ongoing research and evaluation to ensure that data management and financial management systems are effective and sustainable in the long term.*

**Keywords:** Data Management, Integrated Financial Management Systems, Public Sector Accounting System, Inclusiveness, Transparency, and Accountability.

## 1. Introduction

This theoretical study explores the fundamental issues in Nigeria's public sector accounting system. The Nigerian public sector accounting system has been overwhelmed by several challenges, including inadequate transparency, accountability, and inclusiveness, which have hindered the government's ability to make informed decisions and allocate resources efficiently (Ejiogu et al., 2023; Idris Gadau & Idris Hassan, 2022; Njoku et al., 2024; Nwoko & Nwaimo, 2022; Ozurumba et al., 2020; Ubah & Njoku, 2024; Ugwu & Akujor, 2022).

The absence of effective data management, integrated accounting, and financial management systems has exacerbated these challenges, making it difficult to track and monitor financial transactions, thereby contributing to mismanagement and corruption. The adoption of digital technologies, such as data management, data analytics, and artificial intelligence, can enhance efficiency, accuracy, and transparency in financial management, but the Nigerian public sector is still struggling to fully leverage these technologies due to factors such as lack of digital infrastructure, digital literacy, and

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organizational culture that supports digital transformation (Ejiogu et al., 2023; Idris Gadau & Idris Hassan, 2022; Njoku et al., 2024; Nwoko & Nwaimo, 2022; Ozurumba et al., 2020; Ubah & Njoku; Ugwu & Akujor, 2022).

One of the major challenges facing the Nigerian public sector accounting system is the lack of transparency and accountability in the management of public funds, which can lead to mismanagement and corruption (Njoku et al., 2024; Idris Gadau & Idris Hassan, 2022). The process of resource generation, allocation, and management is often plagued by inefficiencies and lack of oversight, making it difficult to track and monitor financial transactions (Ozurumba et al., 2020). Furthermore, cybersecurity vulnerabilities are a significant concern in the Nigerian government's accounting and financial management system, with the increasing digitization of financial transactions and data posing a growing risk of data breaches, hacking, and unauthorized access (Ubah & Njoku; Idris Gadau & Idris Hassan). To address these issues, it is essential to establish robust cybersecurity measures to safeguard against these threats and implement effective accounting systems, financial reporting systems, and internal controls systems that can detect and prevent financial mismanagement (Ejiogu et al., 2023; Ugwu & Akujor, 2022).

The Nigerian government's financial management system needs to address these burning issues in data management to ensure inclusiveness, transparency, accountability, and efficiency in the management of public funds (Njoku et al., 2024). By leveraging digital technologies, improving cybersecurity, and strengthening financial reporting and internal controls, the government can improve its financial management practices and promote economic growth and development (Ejiogu et al., 2023; Idris Gadau & Idris Hassan, 2022; Njoku et al., 2024; Ozurumba et al., 2020; Ugwu & Akujor, 2022). The study aims to explore the contribution of data management and integrated financial management systems to inclusiveness, transparency, and accountability in Nigeria's public sector accounting system, as well as the theoretical underpinnings of these systems and the potential for a paradigm shift towards good governance and effective public financial management. The research questions seek to understand how data management and integrated financial management systems contribute to inclusiveness, transparency, and accountability, what theoretical frameworks underpin these systems, and how a paradigm shift towards good governance can be achieved through their adoption.

The study has three objectives: to examine the current state of data management and integrated financial management systems in Nigeria's public sector accounting system, to identify the theoretical frameworks that underpin these systems, and to develop a theoretical framework for enhancing inclusiveness, transparency, and accountability through the adoption of data management and integrated financial management systems. By achieving these objectives, the study aims to provide a comprehensive understanding of the role of data management and integrated financial management systems in promoting good governance and effective public financial management in Nigeria's public sector. The paper is divided into introduction, literature review, theoretical framework, methodology, discussion, summary, and conclusion, and aims to explore the theoretical underpinnings of data management and integrated financial management systems as a correlate of inclusiveness, transparency, and accountability in Nigeria's public sector accounting system. The study's critical review is expected to contribute to the existing body of knowledge on data management and integrated financial management systems, and provide recommendations for policymakers, practitioners, and researchers on how to improve the effectiveness of these systems in promoting good governance and effective public financial management in Nigeria's public sector.

## **2. Literature Review**

### *2.1 Conceptual Review*

#### *2.1.1 Data management*

Data management is a critical process that involves collecting, storing, organizing, and maintaining data to ensure its accuracy, completeness, and security (Laudon & Laudon, 2020; Kroenke, 2019; McAfee & Brynjolfsson, 2012). It encompasses a range of activities, including data planning, data collection, data storage, data processing, and data dissemination, and is essential for organizations to make informed decisions, improve operational efficiency, and reduce costs. Effective data management enables organizations to gain a competitive advantage and achieve their goals and objectives by providing accurate and timely data. It involves several key components, including data governance, data quality, data security, and data architecture, which are essential for ensuring that an organization's data is accurate, complete, and secure (Inmon, 2014; Kimball & Ross, 2013; Loshin, 2013; Redman, 2013; Sullivan, 2019).

Effective data management can have a significant impact on an organization's ability to achieve its goals and objectives, while poor data management can lead to a range of problems, including data errors, data inconsistencies, and data breaches (Barton & Court, 2012; Davenport, 2013; Kriebel, 2015). On the other hand, effective data management can enable organizations to make better decisions, improve customer satisfaction, and increase revenue. Therefore, it is essential for organizations to prioritize data management and invest in the skills and knowledge required to manage data effectively (Kimball & Ross, 2013; Laudon & Laudon, 2020). By doing so, organizations can gain a competitive advantage and achieve their goals and objectives in today's digital age. Effective data management requires a comprehensive approach that includes data governance, data quality, data security, and data architecture, and organizations must be willing to invest in the necessary tools, technologies, and expertise to manage their data effectively (Barton & Court, 2012; Davenport, 2013; Inmon, 2014; Kriebel, 2015; Kimball & Ross, 2013; Kroenke, 2019; McAfee & Brynjolfsson, 2012; Laudon & Laudon, 2020; Loshin, 2013; Redman, 2013; Sullivan, 2019).

### *2.1.2 Integrated Financial Management Systems*

An Integrated Financial Management System (IFMS) is a comprehensive and automated system that integrates all aspects of financial management, including budgeting, accounting, procurement, and financial reporting, providing a single, unified platform for managing an organization's financial resources (Khan et al., 2020; Kumar et al., 2019; Sutton, 2017). IFMS typically includes modules for general ledger, accounts payable, accounts receivable, payroll, and budgeting, as well as tools for financial analysis, reporting, and compliance, and is characterized by integration, automation, and real-time processing (Kumar et al., 2019; Laudon & Laudon, 2020; Sutton, 2017).

The benefits of IFMS include improved financial management, enhanced transparency and accountability, and better decision-making, as it enables organizations to streamline their financial processes, reduce costs, and improve financial reporting (Khan et al., 2020; Kumar et al., 2019; Laudon & Laudon, 2020). Additionally, IFMS can facilitate compliance with financial regulations and standards, reducing the risk of non-compliance and associated penalties (Sutton, 2017), and is a critical tool for organizations seeking to improve their financial management and achieve their strategic objectives (Khan et al., 2020; Kumar et al., 2019; Laudon & Laudon, 2020).

### *2.1.3 Public Sector Accounting System*

The public sector accounting system is a process that involves recording, classifying, reporting, and analyzing financial information of government entities, including central and local governments, as well as public sector organizations (Cooper & Morgan, 2013; IPSASB, 2019; Mardiasmo et al., 2019). This system is designed to provide transparency and accountability in the use of public funds, enabling effective decision-making by government officials and stakeholders. The public sector accounting system is based on accrual accounting, which recognizes revenues and expenses when they are earned or incurred, rather than when cash is received or paid (IPSASB, 2019). The system has several key characteristics, including fund accounting, budgeting, and financial reporting, which are guided by various standards and regulations, such as the International Public Sector Accounting Standards (IPSAS) and the Governmental Accounting Standards Board (GASB) standards (Kieso et al., 2019; Mardiasmo et al., 2019).

The public sector accounting system plays a critical role in promoting good governance, transparency, and accountability in the use of public funds (Cooper & Morgan, 2013; Mardiasmo et al., 2019). The system involves the segregation of resources into separate funds, each with its own set of accounts and financial statements (Kieso et al., 2019; Warren et al., 2018). Budgeting and financial reporting are also essential components of the system, providing information about the financial position and performance of the government entity (Cooper & Morgan, 2013; IPSASB, 2019). The standards and regulations that guide the public sector accounting system, such as IPSAS and GASB, promote transparency, accountability, and comparability, and are essential for effective decision-making by government officials and stakeholders (IPSASB, 2019; Kieso et al., 2019; Mardiasmo et al., 2019). Overall, the public sector accounting system is a vital component of good governance, and its effective implementation is critical for promoting transparency, accountability, and effective decision-making in the public sector (IPSASB, 2019; Cooper & Morgan, 2013; Mardiasmo et al., 2019).

### *2.1.4 Inclusiveness, Transparency and Accountability*

Inclusiveness, transparency, and accountability are essential principles in public sector accounting, as they ensure that public resources are managed effectively and efficiently (Mardiasmo et al., 2019). Inclusiveness refers to the extent to which an organization or system involves and engages all relevant stakeholders, including citizens, businesses, and civil society, in its decision-making processes and activities (Gaventa & McGee, 2013). Transparency, on the other hand, refers to the availability of clear, accurate, and timely information about an organization's or system's activities, decisions, and performance (Fox, 2007). According to Kuipers et al. (2019), transparency is essential for building trust and ensuring that stakeholders can hold organizations or systems accountable for their actions. Accountability refers to the extent to which an organization or system is responsible for its actions and decisions, and is answerable to its stakeholders (Bovens, 2007).

Effective management of public resources requires inclusiveness, transparency, and accountability in public sector accounting, as emphasized by various studies (Fox, 2007; Gaventa & McGee, 2013; Kuipers et al., 2019; Mardiasmo et al., 2019). This involves engaging citizens and stakeholders in budgeting and decision-making processes to ensure that resources are allocated according to their needs and priorities, while also providing clear and timely information about government activities to enable accountability. By prioritizing these principles, public sector organizations can serve the interests of all stakeholders, use resources responsibly and efficiently, and build trust and confidence in government, ultimately promoting economic growth, stability, and development.

## *2.2 Critical Analysis and Synthesis of Existing literature.*

### *2.3.1 The relationship between accounting and data management.*

The relationship between accounting and data management is complex and multifaceted, with each discipline influencing and informing the other. Accounting relies on data management to perform its functions, and data management supports accounting in achieving its objectives, making it crucial to understand how they intersect and interact. The relationship between accounting and data management involves several key aspects, including data collection, storage, analysis, and reporting, as well as data governance, data management systems, and accounting standards. By examining these aspects, researchers can gain a deeper understanding of the relationship between accounting and data management.

#### *i. The process Nigerian public sector accounting system collect, store, and manage financial data.*

The Nigerian public sector accounting system collects, stores, and manages financial data through a complex process involving several stages, including collection from various sources, storage in a centralized database, and management through the Integrated Financial Management Information System (IFMIS). The IFMIS is a web-based system used by all government agencies and ministries in Nigeria to manage and analyze financial data, and it supports activities such as data analysis, reporting, and auditing. The system faces challenges, including the risk of errors and fraud, and the need for more effective and efficient systems, highlighting the need for improvement in the management of financial data in the Nigerian public sector accounting system.

#### *ii. The challenges and opportunities facing the Nigerian public sector accounting system in terms of data management.*

The Nigerian public sector accounting system is hindered by numerous data management challenges, including non-standardized data collection, inadequate infrastructure, and insufficient training for accounting staff, which can lead to errors and inefficiencies (Adeyemi, 2019; Ezeani, 2020; Kajola, 2017; Oyedele, 2018). The reliance on manual processes and lack of automation exacerbates these issues, resulting in delayed and inaccurate financial information, poor decision-making, and a lack of transparency and accountability. Ultimately, these challenges can have far-reaching consequences, including the misallocation of resources, poor financial management, and erosion of trust in the public sector, highlighting the need for urgent reforms to address these systemic weaknesses and ensure effective and efficient management of public resources.

*iii. Data management and Nigerian public sector accounting system to support better financial reporting and decision-making.*

The Nigerian public sector accounting system can be significantly enhanced through the adoption of automated systems, such as IFMIS, and the utilization of data analytics and business intelligence tools, which can improve the efficiency, accuracy, and insights of financial data management (Adeyemi, 2019; Ezeani, 2020; Kajola, 2017). By leveraging these technologies and investing in capacity building programs for accounting personnel, the system can overcome its existing challenges and provide more accurate and timely financial information to support informed decision-making and accountability. This, in turn, can lead to improved financial management, enhanced transparency, and increased trust in the public sector, ultimately contributing to more effective and efficient use of public resources.

*iv. The implications of data management for accounting standards and practices in the Nigerian public sector.*

The implications of data management for accounting standards and practices in the Nigerian public sector are significant, as effective data management is essential for ensuring the accuracy and reliability of financial data. The use of automated systems, such as the Integrated Financial Management Information System (IFMIS), can help to improve the efficiency and accuracy of financial data management, and reduce the risk of errors and fraud. Effective data management is also crucial for ensuring that financial data is properly secured and protected, and for improving the transparency and accountability of financial reporting. Furthermore, data management is essential for ensuring that financial data is properly classified, recorded, and reported in accordance with international accounting standards, such as the International Public Sector Accounting Standards (IPSAS), and for improving the comparability and consistency of financial reporting.

*2.3.2 Data management and integrated financial management systems in Nigeria's public sector accounting system.*

Nigeria's public sector accounting system is plagued by inadequate data management practices and inaccurate financial reports, primarily due to the lack of a comprehensive data management framework, insufficient infrastructure, and inadequate capacity building for accounting personnel (Adeyemi, 2019; Ezeani, 2020). The absence of integrated financial management systems and standardized data collection and management processes leads to inefficiencies in resource allocation and inconsistencies in financial reporting. To overcome these challenges, the government should prioritize the development of a comprehensive data management framework, invest in automated financial management systems, and provide training for accounting personnel to enhance the effectiveness and efficiency of the public sector accounting system, ultimately leading to improved financial management, transparency, and accountability.

*2.4 Gaps in the Literature.*

The literature on data management and integrated financial management systems in Nigeria's public sector accounting system reveals several gaps and debates. One of the major gaps is the lack of empirical studies on the implementation and effectiveness of these systems in the Nigerian public sector, with most existing studies based on theoretical frameworks and case studies. The literature highlights the need for more research on the challenges and prospects of implementing data management and integrated financial management systems in the Nigerian public sector. A critical analysis of the literature reveals a debate on the effectiveness of these systems in improving efficiency, transparency, and accountability in public sector accounting in Nigeria, emphasizing the need for further research to address these gaps and debates.

The literature debates the effectiveness of data management systems in Nigeria's public sector accounting systems. More research is needed to improve efficiency, transparency, and accountability. Some studies show significant improvements, while others argue benefits are not always realized. Empirical research is necessary to address implementation challenges and prospects. Further research will provide a better understanding of the systems' effectiveness in Nigeria's public sector.

### 3. Theoretical Framework

In 1997, Davis, Schoorman, and Donaldson introduced Stewardship Theory, which is relevant to this study as it emphasizes the importance of accountability and transparency in the management of public resources. Agency Theory, proposed by Jensen and Meckling in 1976, is also relevant as it highlights the potential for conflicts of interest between public sector managers and the public. In 1983, DiMaggio and Powell introduced Institutional Theory, which is relevant to this study as it emphasizes the importance of compliance with laws, regulations, and standards in public sector accounting. Resource-Based View (RBV) Theory, introduced by Wernerfelt in 1984, is relevant as it highlights the importance of managing public resources effectively to achieve public goals. Contingency Theory, proposed by Lawrence and Lorsch in 1967, is relevant as it emphasizes the importance of flexibility and adaptability in responding to changing public needs and priorities. Systems Theory, introduced by von Bertalanffy in 1950, and Public Sector Accounting Theory, developed by various authors including Jones and Pendlebury in 2010, is also relevant as they provide a framework for understanding the complex issues and challenges that arise in public sector accounting.

Overall, these theories are relevant to this study as they provide a foundation for understanding the importance of accountability, transparency, and effective management of public resources in public sector accounting, and were introduced by their respective proponents between 1950 and 2010.

#### 3.1 *The theoretical frameworks and Nigeria public sector accounting systems.*

The theoretical frameworks that underpin data management and integrated financial management systems in Nigeria's public sector accounting system include Stewardship Theory, Agency Theory, Institutional Theory, Resource-Based View (RBV) Theory, Contingency Theory, Systems Theory, and Public Sector Accounting Theory. A critical analysis of these frameworks reveals that they provide a foundation for understanding the design, implementation, and use of data management and integrated financial management systems. However, a critique of these frameworks suggests that they have several limitations (see Davis, Schoorman, & Donaldson, 1997; DiMaggio & Powell, 1983; Jensen & Meckling, 1976; Jones & Pendlebury, 2010; Lawrence & Lorsch, 1967; Wernerfelt, 1984; von Bertalanffy, 1950). For example, Stewardship Theory assumes that public sector organizations are motivated by a desire to serve the public interest, but this assumption may not always hold true (Donaldson & Davis, 1991). Agency Theory also assumes that public sector organizations are prone to agency problems, but this assumption may not be applicable in all contexts (see Jensen & Meckling, 1976).

A further critique of the theoretical frameworks reveals that they are often based on Western assumptions and may not be applicable in the Nigerian context. For example, Institutional Theory assumes that institutional factors such as laws, regulations, and norms shape the behavior of public sector organizations, but the Nigerian context is characterized by a complex web of informal institutions and norms that may not be captured by this theory. Similarly, Resource-Based View (RBV) Theory assumes that public sector organizations can gain a competitive advantage by effectively managing their resources, but this assumption may not be applicable in a context where resources are scarce and uncertain (Barney, 1991). Contingency Theory also assumes that the design and implementation of data management and integrated financial management systems should be contingent upon the specific needs and circumstances of the organization, but this assumption may not be applicable in a context where organizational needs and circumstances are constantly changing (Lawrence & Lorsch, 1967).

In conclusion, while the theoretical frameworks that underpin data management and integrated financial management systems in Nigeria's public sector accounting system provide a foundation for understanding the design, implementation, and use of these systems, they have several limitations and assumptions that may not be applicable in the Nigerian context. A more nuanced and context-specific approach is needed to understand the complexities of data management and integrated financial management systems in Nigeria's public sector accounting system. This approach should take into account the unique institutional, cultural, and economic context of Nigeria and should be based on a critical analysis of the theoretical frameworks that underpin these systems. By doing so, researchers and practitioners can develop a more comprehensive understanding of the challenges and opportunities facing data management and integrated financial management systems in Nigeria's public sector accounting system.

#### 3.2 *Conceptual Framework*

The conceptual framework for this study is based on the relationship between data management and integrated financial management systems, and their impact on inclusiveness, transparency, and accountability in Nigeria's public sector accounting system. The framework posits that effective data management and integrated financial management systems are critical components of a well-functioning public sector accounting system, and that they have a positive impact on inclusiveness, transparency, and accountability. The underlying assumptions of this framework are that public sector organizations have the capacity to implement and maintain effective data management and integrated financial management systems, and that these systems are used to support informed decision-making and promote good governance.

The conceptual framework consists of three main constructs: data management and integrated financial management systems, inclusiveness, transparency, and accountability. The relationship between these constructs is as follows: effective data management and integrated financial management systems lead to increased inclusiveness, transparency, and accountability in public sector accounting. This is because accurate and reliable data is essential for informed decision-making, and integrated financial management systems provide a comprehensive view of an organization's financial performance. The framework also assumes that inclusiveness, transparency, and accountability are interrelated, and that improvements in one area will have a positive impact on the others. For example, increased transparency will lead to greater accountability, and inclusiveness will promote transparency and accountability. Overall, the conceptual framework provides a theoretical foundation for understanding the relationship between data management and integrated financial management systems, and their impact on inclusiveness, transparency, and accountability in Nigeria's public sector accounting system.

#### **4. Methodology**

The critical review approach was used and involved a review of existing literature on public sector accounting, data management, and financial management systems, in public sector accounting in Nigeria.

The study analyzes and critiques existing theories, by examining the relationships between data management, integrated financial management systems, transparency, accountability, and inclusiveness in Nigeria public sector accounting system. The study used a theoretical framework that integrated stewardship theory, agency theory, institutional theory, and other theories to explain the relationships between these concepts. The study also found that the relationships between these variables were influenced by contextual factors, such as organizational culture, leadership, and technology.

The study had several limitations and biases. Firstly, the study relied on existing literature, which may be subject to biases and inaccuracies. Secondly, the study focused on the Nigerian public sector accounting system, which may not be generalizable to other countries or contexts. To mitigate these limitations and biases, future research should consider using multiple data collection methods, such as surveys, interviews, and observations, to triangulate the data and increase the validity and reliability of the findings. Finally, future research should consider controlling for other variables that may influence the relationships between data management, integrated financial management systems, economic conditions, political stability, and cultural factors in Nigeria public sector accounting system.

#### **5. Discussion**

This study's findings align with existing research on the importance of effective financial management systems in promoting transparency and accountability in public sector organizations. For instance, Jones and Pendlebury (2010) and Davis, Schoorman, and Donaldson (1997) have highlighted the significance of financial management systems in ensuring accountability and transparency. The current study contributes to this body of knowledge by providing insights into the Nigerian public sector accounting system.

The study's theoretical framework has limitations, including its reliance on a limited number of theoretical perspectives. Future research could benefit from incorporating additional perspectives, such as contingency theory and systems theory, to provide a more comprehensive understanding of the relationships between data management, financial management, and public sector accounting. Additionally, the framework assumes that public sector organizations have the

capacity to implement effective data management and financial management systems, which may not always be the case in developing countries.

Future research should explore the challenges facing public sector organizations in developing countries and how effective data management and financial management systems can address these challenges. Other potential areas of research include the impact of data management and financial management systems on budgeting and auditing, the role of technology in promoting transparency and accountability, and the application of additional theoretical perspectives to public sector accounting. By investigating these areas, future research can build on the findings of this study and provide further insights into the complex relationships between data management, financial management, and public sector accounting.

## 6. Summary, Conclusion and Recommendations

This study examined the relationship between data management, financial management systems, and public sector accounting outcomes, such as transparency, accountability, and inclusiveness, in the Nigerian public sector accounting system. The study found that effective data management and financial management systems are critical for promoting transparency, accountability, and inclusiveness in public sector accounting. The study also found that the relationships between these variables are influenced by contextual factors, such as organizational culture, leadership, and technology. The study's findings are consistent with the literature review, which highlights the importance of effective financial management systems in promoting transparency and accountability in public sector organizations (Jones and Pendlebury, 2010; Davis, Schoorman, and Donaldson, 1997).

In conclusion, this study provides evidence that effective data management and financial management systems are essential for promoting transparency, accountability, and inclusiveness in public sector accounting in Nigeria. The study's findings are consistent with the literature review, which highlights the importance of effective financial management systems in promoting transparency and accountability in public sector organizations. The study's findings also highlight the need for public sector organizations in Nigeria to invest in effective data management and financial management systems, and to develop the capacity to implement and maintain these systems. The study's conclusions are supported by the literature review, which emphasizes the importance of effective financial management systems in promoting good governance and accountability in public sector organizations.

Based on the study's findings, several recommendations are made. Firstly, public sector organizations in Nigeria should invest in effective data management and financial management systems, and develop the capacity to implement and maintain these systems. Secondly, the Nigerian government should provide training and support to public sector accounting professionals to develop their skills and knowledge in data management and financial management. Thirdly, the Nigerian government should establish a regulatory framework to ensure that public sector organizations implement and maintain effective data management and financial management systems. Finally, future research should investigate the impact of data management and financial management systems on other aspects of public sector accounting, such as budgeting and auditing. The study's recommendations are supported by the literature review, which emphasizes the importance of effective financial management systems in promoting good governance and accountability in public sector organizations.

The existing literature on data management and integrated financial management systems in Nigeria's public sector accounting system highlights the need for a comprehensive and integrated approach to financial management. According to the literature, the adoption of integrated financial management systems can improve the efficiency, transparency, and accountability of public sector accounting in Nigeria. However, the literature also highlights the need for ongoing research and evaluation to ensure that these systems are effective and sustainable in the long term.

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