The aim of every government is to attain equality through the distribution of public and quasi-public goods. Therefore, the role of public sector cannot be over emphasised especially in developing countries like Nigeria. The Nigeria government changed to democratic setting since 1999 and there is need to carry out a study on the trend in public expenditure. In this study, we examined 4 determinants of growth in public expenditure: Inflation, Public debt, tax revenue and population. Using the OLS regression technique, we found that all the variables passed their apriori expectations with the correct signs except inflation. This shows that the variables are the major determinants of growth in the Government Expenditure. We recommend that the fiscal responsibility bill in the National Assembly should always be passed into law on time to reduce budget deficit and public debt and their effects on the economy.

KEY WORDS: Government Expenditure, Inflation, Public debt, Population, Tax Revenue.


**ACCOUNTING FUNCTION OUTSOURCING, AUDITORS INDEPENDENCE, AND USERS PERCEPTION OF FINANCIAL REPORTS: EVIDENCE FROM NIGERIA.**

This study focuses on the relationship among accounting function outsourcing, auditors’ independence and users perception of reports. The design and technique employed in data collection were cross-sectional survey design and data collection through administration of questionnaires on respondents. The Pearson correlation (r) statistics and then t-statics were used to analyse data collected and it was found that accounting function outsourcing impairs auditors’ independence and results in substandard financial reporting. Following from the findings, some recommendations were made, prominent amongst which was that, organisations should put in