

40. Emeni, F. K.& **Okafor, C** (2010). Accounting function outsourcing, auditors independence, and users perception of financial reports: Evidence from Nigeria. *Ilorin Journal of Business and Social Sciences (IJBSS)*, December 14(1 & 2), 243 – 252. A publication of University of Ilorin.

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

ABSTRACT

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