



## The Impact of Treasury Single Account on the Liquidity of Banks in Nigeria

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### **Keywords**

Banking sector liquidity,  
Economic corruption,  
Public accounting  
system, Treasury Single  
Account.

### **Jel Classification**

G28, G21, G31.

### **Abstract**

The existence of numerous corrupt practices in the Nigerian Public Accounting System has led to the inauguration of Treasury Single Account (TSA). This paper assesses the impact of TSA implementation on the liquidity base of banks in Nigeria. Fifteen (15) listed banks were used as sample size for this study. Data was obtained by the use of annual reports and it was examined using Descriptive statistics and Paired sample t-test. The results obtained confirmed that the implementation of Treasury Single Account impacted negatively on the liquidity base of banks in Nigeria. Also, there is significant difference in the Profit after Tax (PAT) of Banks in Nigeria before and after Treasury Single Account (TSA) Adoption. It was recommended that if the policy is executed it will lead to the prompt payment of all income going into the nation's purse without the intermediation of multiple banking arrangements.