

# Lecturers Use of Accounting Information System in Teaching Management Accounting in Rivers State Universities

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## Abstract

*This study investigated lecturers' use of Accounting Information System in teaching Management Accounting in Rivers State Universities. The descriptive survey research design was adopted. Three research question and three null hypotheses guided the study. The population of the study comprised of 40 lecturers; 25lecturers from Rivers State University and 15lecturers from Ignatius Ajuru University of Education Rumuolumeni, Rivers State. The entire population was studied due to its manageable size. A structured questionnaire titled: Lecturers Use of Accounting Informations System in Teaching Management Accounting Questionnaire (LUAISTMA) was used for data collection. The instrument was validated by the supervisor and two other experts from Business Education Department and Measurement and Evaluation in Rivers State University .To determine the reliability of the instrument the test-retest method was adopted and Pearson Product Moment Correlation Coefficient was used to determine the reliability co-efficient index of 0.78. The instrument was administered to all the lecturers personally by the researcher and duly retrieved. The research questions were answered using Mean and Standard Deviation, while the hypotheses were tested with z-test statistics at 0.05 level of significance . The results revealed that lecturers utilize transactional processing, General ledger /factory ledger and financial reporting system and Management reporting system to a low extent in teaching management accounting in Rivers State University as well in Ignatius Ajuru University of Education. Base on the findings of the study, it was recommended among others, a review of curriculum to incorporate accounting information system in teaching Management Accounting in higher institutions and also ensure training/retraining of lecturers to be knowledgeable with new technologies for effective instructional delivery of Accounting in Rivers State Universities.*

*Keywords: Lecturers, Accounting Information, Management Accounting, Organization.*

## Introduction

The allocation of scarce resources, which was the problem of every organization, government and individual throughout the entire world, brought the need for the introduction of Management Accounting profession (Dennis, 2012). Management Accounting is the information a manager needs in making decisions. It is the information provided to external users, hence, both Financial Accounting and Management Accounting deals with the allocation of resources, they all have their specifications (Dennis, 2012). Management Accounting provides information that helps the managers control activities within the firm and decide on what product to sell, where to sell them, how to source those product and which manager(s) to entrust the company's resources. Management Accounting is important because it is that proprietary information.

The public companies are generally not required to disclose management accounting data, nor much detail about the systems that generate this information. Typically, companies disclosed very little management accounting information to investors and analyst, beyond what is imbedded in financial reporting requirements, even every basic information, such as unit sales by major product category or product cost by product types is reported and when it is reported, one can be sure that management believe voluntary disclosure of this information will be viewed as good news by the market place. Secondly management accounting information is important, such that it is difficult for a company to gain a competitive advantage by installing a better management accounting system than its competitors. Management accounting helps in measuring and reporting information about economic activity within organizations for use by managers in planning, performance evaluation and operational control. Management Accounting according to Dennis (2012) is characterized with the planning, performance evaluation and operational control. Planning is the decision on what product to make and where to make them. Determining materials, labor and other resources that are needed to achieve desired output. In non-profit organizations, deciding which programs to fund. In Performance evaluation, evaluating the profitability of individual products and product lines, determining the relative contribution of different Managers and different parts of the organizations. In non-profit organizations it evaluates the effectiveness of managers, departments and programs. Operational control is concerned with knowing how much work in process is on the factory floor and at what stages of completion to assist the line manager in identifying bottlenecks and maintain a smooth flow of production. The management accounting system is usually field into financial accounting system, particularly the product costing system, which is usually used to help determine inventory balance sheet amounts and the cost of sales for the income statement.

Management accounting information is usually financial in nature and dollars denominated, although increasingly management accounting system collect and report non-financial information as well. The mechanical process of collecting and processing information posed substantial and interesting challenge to large organization. There are important conceptual issues about how to aggregate information in order to measure report and analyzed cost, issues on how to allocate costs across products services customers, subunits of the organization and time periods, raised questions of substantial intellectual content, to which there are often no clear answers. Management Accounting is used by business, not for profit organizations, government and individuals. Business is categorized by sector of the economy in which they operate, such manufacturing firms turn raw materials into finished goods and will also include in this categories agricultural and natural resource companies. Merchandising firms buy financial goods for resale, service sector companies sell service such as legal advice, hairstyling and cable television and carry little, if any inventory. Businesses use management accounting extensively, also individuals use the economic concepts that form the foundation of management accounting in their personal lives, to assist in decisions large and small home and automobile purchases retirement planning and splitting the cost of a vocation rental with friends.

The modern organizational communication is within internal and external world, and will depend on credible interpretation of information. According to Koko (2009), the major organizational task is standardized and mechanized, meaning that workers roles are restricted to the laid down procedures for operation. The present innovations in the industries have reform the traditional organizations information method to modern stereotyping and state of affairs which includes the method in which organizations process record, analyze, summarize and interpret accounting information to the stakeholders of the company. Accounting plays a vital role in management and management decision making (ICAN study text for management information, 2014).

Accounting Information System (AIS) is generally a computer-based method for tracking accounting activities in conjunction with information technology resources (Fontinelle in Ferdinando and Antonio, 2013). Accounting Information Systems is responsible for the collection, storage and processing of financial and accounting data that is used for internal and external management decision making, including non-financial transactions that directly affect the processing of financial decision transaction, through the use of Enterprise Resource Planning (ERP) technologies that facilitate all transaction system of the organization.

This ERP technology facilitates accounting activities that deals mainly with the legal aspect of accounting and reporting to parties that are external to the organization. These Accounting system is subdivided into groups, such as Accounting operations, Which represents activities like debtors and creditors, management, financial risk and leverage, treasuring and budgeting issues, corporate financial issues related to taxes, interpretation of available management accounting information, internal audits, short term and as well as cash management support system, which include strategic and tactical options, decision making, various personnel and bench marking responsibility accounting. The swing in accounting from traditional brought about the need for the shift towards strategic management guidance and network support system, which is a big challenge of traditional accounting method. Most of accounting concern, is on accounting cycle transactional processing, account payable and account receivables, internal and external financial reporting issues, external reporting statutory meeting and reporting operation and financial issues, risk management and regulations like internal audit compliance management, tax matters, treasury and audit issues, management accounting, job order costing and processing costing, cost volume and profit analysis, budgeting, being short term and long term, forecasting, reporting on standard costing which includes variances analysis (Mohammed and Colin, 2012).

Management accounting information is the information that helps the managers in running the business (Mohammed and Colin, 2012). Management accounting is defined in line with Oxford Accounting Dictionary (1995), as the techniques used to collect, process and present financial and quantitative data within an organization to help effective performance, measurement. This enable the management accountant to partnering with management decision making, planning and performance management system and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organizational strategy, which is associated with higher value and more predictive information (Rewan, 2019).

The changes in commercial enterprise, emphasizes the need for complete transparent, reliable and correct statistics that can be accessed quickly, enabling organization to respond more innovatively with the job of Management Accountant (MA), in the use of transactional processing system, General Ledger/Factory Ledger System and Financial Reporting System and Management Reporting System. The transactional processing system is the system that supports the day to day business operations, separating them into three groups of transactional cycle, which includes the revenue cycle, the expenditure cycle and the conversion cycle. The transactional processing system is to automate business process as the first accounting transactional processing information system, according to Hall in Ferdinando and Antonio, (2013). While the General Ledger /Factory Ledger System and Financial Reporting System are two systems that work together. General Ledger is dedicated to summarize transaction cycle activity, using average balance processing for specific set of books and the second, which is financial reporting system, measures and report status of financial resources, general output in the form of financial statement or tax returns to external enterprise. The management reporting system is the scope of management information system, offering special purpose on financial reporting and information needed for decision making, such as budgets, variance report, and responsibility report.

The modern management information system is designed to provide data from an integrated computer database which is constantly updated from all areas of the organization in a structured way, given access to the data is usually restricted to area regarded as useful to a particular manager. Management reporting system provides information and basic inputs for job order costing, process costing, cost volume, profit analysis, ABC, cost variance analysis, budgeting short and long term, cash flow, payroll, material handling including perpetual and period issues, EOQ, internal departmental transfers, bonus and right issues, ratio analysis, preparation of branch account, (independent and foreign branch), contract account, joint venture accounts, banking transaction, alongside with reconciliation statement cash book. This is as a result of the introduction of Enterprise resource planning, blended to facilitate all vital functions of present organization in the implementation of the new Business Intelligence (BI) and Accounting Information System (AIS), with its facilities, which is the answer to this accounting domain.

Today, management accounting practice has lost its relevancy with recent business environment, (Johnson, in Rewan 2019). Management Accounting techniques represent a genuine initiative for implementation of change that has been made which involves the need for change, a vision of change and strategy, innovation stimulation (Albu and Albu, in Rewan, 2019). The transformation of production techniques and management accounting techniques has predominant implications at the information released by operational system of the organization. Using the underlying technology as a critical part of any Accountant job, indicating challenges for all that study accounting as a course, while offering opportunities to those who learn effective information management and business measurement professionals, Which complement the opinion of Mohammed and Colin, (2012), as the effective preparation for future management accountants, becomes the challenge of every lecturer in the field, even in adopting to the advance technological improvement in the analysis of cost and price data, also assessing the risk and benefits relating to organization e-business and develop control necessary to ensure a secured and reliable web, presence for the improvement of management in complying to Sox section 404 or audit management internal control system.

The legal issues inherent in the work of accountants requires such that a lecturer in Rivers State Universities will be credible in the interpretations of management accounting information using different method to ensure that students learn the concept presented and equally put into practical format in the real business world. The traditional methods of teaching management accounting in Rivers State Universities should be reconsidered with management internal control system. According to Rai (2021), the teaching profession is filled with countless opportunities to enrich the academic lives of students and making educational objective easy for students to grasp, others may require creativity to ensure that important learning objectives are met. These concept enables the teaching strategies used to be in line with the contextual learning theory where the aim of education is the integration of content learnt with real world experience. The 21st century teacher's objective for teaching accounting at the undergraduate level is to train the students with solid theoretical basis, strong practical ability and high comprehension quality. Panham in Rai (2021), opined that the routine learning method used by the teachers, traditionally made learning more difficult, therefore require teachers to device means of making learning more students centered approach from teachers centered approach. Teaching accounting is different from teaching others courses like language, history or science. The Accounting teacher's duty is to teach accounting and also teach the major social ethics in business and how to stand in globalized age of business (Panham as cited in Rai, 2021). This statement is in line with Koko (2019) opinion on the recent trend and development in science and technology, making it mandatory for every office to improve on the standards and quality of its delivery of services which makes need for qualify personnel, and recently change in office operations which utilize the electronic method of data processing demands concerted efforts in training workers to adapt to these changes.

According to Koko, Business Education curriculum is structured to cover two major broad areas of business, first is the General business management which consists of management in business, accounting in business, marketing business, which design is to cater for economics, production management, financial accounting, wholesale and retail market, structured to expose the relationship between entrepreneurship and cooperate study. Secondly, generally management covers skill acquisition area, such as key boarding techniques, information and communication management techniques and records management, which focuses on service and skill training requirement of an office. Amesi (2015) asserted the need for staffing in entrepreneurship, to be done by people in view of production and analysis of staff requirements and filling the various positions with the right persons, to determine the structure of the firm, stating that business owners, as entrepreneurs need to handle there day to day operations of the business as well as decision making obligations that determine the organizations fact with the opinion, stating that every entrepreneur should learn more, including taking relevant courses related to his future business and trying to be careful about wasting money and other materials in his business operations. The American Institute of Chartered Accountants identified teaching strategies and classroom techniques that may be used in teaching technical contents in accounting courses, and that it will also address one or more of core competencies or elements of core competencies using transaction processing system,

general ledger/factory ledger system and financial reporting system and management reporting system. This teaching strategies described with example to eradicate the traditional accounting method and embrace the modified and innovated methods to include active element such as pausing for discussions among the students, including immediate mastering tests/quizzes on lecture materials, using demonstrations in responding to pre-submitted students generated questions.

### **Statement of the Problem**

Changes in the Accounting practice from traditional method of class room teaching and interpretation of information related to management accounting concept to the practical implementation of technological concept in today world of Business, affect the young graduates in their job performance of accounting application in the modern industries. This is because of the integration of technologies into the practical aspect of the implementation of management accounting concept in the world of work to advance the goals of every organization. Closing the gap between class room teaching and learning method from the modern information technology practice in the market as a means of transaction in today's world will be an advantage to the lecturers in the interpretation of management accounting information along with the modern curriculum of Accounting in Rivers State Universities, thereby improving the performance of accounting graduates in professional examinations. The change led to retraining of all accounting teachers even in the field of education to learn the subsystem in accounting transactions with enterprise resources planning technology, which deals with Transactional Processing System (TPS), General Ledger and Financial Report System (GL/FRS) and Management Reporting Systems (MRS) in order to transfer the right knowledge to students. The implementation of these mandates is still at the cradle, affecting the integrations of different technological facilities in teaching management accounting to be at the state of affairs. These negative effects triggered the researchers' interest, to examine the extent to which lecturers use accounting information system in teaching management accounting in Rivers State Universities.

### **Purpose of the Study**

The purpose of the study was to investigate the extent to which lecturers use accounting information system in teaching management accounting in Rivers State Universities. Specifically, the study examined the:

1. Extent to which lecturers use Transactional Processing System (TPS) in teaching management accounting in Rivers State Universities.
2. Extent to which lecturers use Financial Reporting System (FRS) in teaching management accounting in Rivers State Universities.
3. Extent to which lecturers use Management Reporting System (MRS), in teaching management accounting in Rivers State Universities.

### **Research Questions**

The following research questions guided the study:

1. To what extent do lecturers use Transactional Processing System in teaching management accounting in Rivers State Universities?
2. To what extent do lecturers Financial Reporting System (FRS) in teaching management accounting in Rivers State Universities?
3. To what extent do lecturers use Management Reporting System (MRS) in teaching management accounting in Rivers State Universities?

## Research Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance

1. There is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Transactional Processing System (TPS) is used in teaching management accounting in Rivers State Universities.
2. There is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Financial Reporting System (FRS) are used in teaching management accounting in Rivers State Universities.
3. There is no significant difference in the mean ratings of Lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Management Reporting System (MRS) is used in teaching management accounting in Rivers State Universities.

## Methodology

The study adopted the descriptive survey research design. This study was carried out in Rivers State University (RSU) and Ignatius Ajuru University of Education (IAUE). The population of the study comprised of 25 RSU Accounting lecturers, 6 from Business Education, 19 from Management and Administrative Sciences and 15 IAUE Accounting lecturers, given a total of 40 lectures. Since the population size is manageable, the entire population was used for the study. The instrument for data collection was a structured questionnaire titled; "Lecturers Use of Accounting Information System in Teaching Management Accounting" (LUAISTMA). The instrument was designed to elicit the opinion of the respondents on extent to which lecturers use accounting information system in teaching management accounting in Rivers State Universities. The instrument was divided into two sections. The first section was made up of background information of the respondents. The second was made up of statements relating to the variables raised in the research questions and hypothesis. The instrument was validated by the supervisor and three other experts, two in the department of Business Education and one in Measurement and Evaluation. Their suggestion was incorporated into the final design of the instrument, which made the questionnaire to have face and content validity. The reliability of the instrument was established using test re-test method and was correlated using Pearson Product Moment Correlation Coefficient( $r$ ) and a reliability coefficient index of .0.78 was established. 40 copies of the instrument were administered to the respondents through personal contact and all was duly retrieved after filling. The data collected was analyzed using mean and standard deviation for research question while the hypothesis was tested using z-test at 0.05 level of significance. Data analysis was interpreted using a modified 4-point rating scale, of High extent (HE), 4-points, Moderate extent (ME), 3-points, Low Extent (LE), 2-points and Very Low Extent (VLE), 1-point. Any item with a mean value equal to or greater than 2.50 was regarded as high extent, while mean value less than 2.50 was regarded as low extent by the respondents.

## Results

### Research Question 1

To what extent do lecturers use Transactional Processing System (TRS) in teaching management accounting in Rivers State Universities?

**Table 1: Mean score of RSU and IAUE Lecturers on the Extent of use of Transactional Processing System in teaching Management Accounting (N=40)**

S/N	Use of transactional processing system in teaching management accounting	RSU lecturers x1	SD1	Decision	I A U E lecturer x2	SD2	Decision
1	Use computer in teaching management accounting	1.32	0.14	VLE	1.17	0.68	VLE
2	Use enterprise resource planning in teaching management accounting	2.95	0.82	ME	2.79	1.02	ME
3	Use computer transaction cycle in teaching and analysis of accounting information	2.18	0.18	LE	1.13	0.38	VLE
4	Use computer batch transaction cycle in teaching management accounting.	1.93	0.16	VLE	1.38	0.45	VLE
5	Use technology real time transaction cycle in teaching management accounting	2.13	0.19	NU	1.84	0.35	LE
6	Use magnetic tape in teaching batch transaction	1.26	0.16	VLE	1.12	0.34	VLE
7	Use technology in teaching scheduling convenient and economic time for job	2.13	0.19	LE	1.25	0.63	VLE
8	Use system reservation in teaching setting aside product or service	1.26	0.13	VLE	1.55	0.65	VLE
9	Use point of sales in teaching inventory control in management accounting	1.58	0.14	VLE	1.07	0.28	VLE
10	Use system bar codes in teaching identifying product and pricing product	1.26	0.13	VLE	1.18	0.50	VLE
<b>Grand Mean/Std</b>		<b>1.89</b>	<b>0.22</b>	VLE	<b>1.44</b>	<b>0.52</b>	VLE

*Source: Field Survey 2024*

Table 1 shows the extent of utilization of transactional processing system in teaching management accounting in Rivers State Universities. The table reviewed that 1 out of the 10 transactional processing system items listed; only 1 was reported high while nine was very low. The grand mean of 1.89 and 1.44 for RSU and IAUE lecturers was less than the averages mean score of 2.5. This indicates that Transactional Processing Systems is not used by lecturers in teaching Management Accounting in Rivers State Universities.

### Research Question 2

To what extent do lecturers use Financial Reporting System (FRS) in teaching management accounting in Rivers State Universities?

**Table 1: Mean score of RSU and IAUE Lecturers on the Extent of use of Financial Reporting System in teaching Management Accounting (N=40)**

S/N	Use of general financial reporting system in teaching management	RSU lecturers x1	SD1	Decision	I A U E lecturer x2	SD2	Decision
1	Use general ledger system in teaching conversion of foreign currency	1.55	0.66	VLE	1.53	0.25	VLE
2	Use information system in teaching summary of transaction cycle activities	1.67	0.63	VLE	1.46	0.57	VLE
3	Use of general ledger system in teaching to determine average standard balance	1.62	0.34	VLE	1.64	0.20	VLE
4	Use factory ledger in teaching manufacturing accounting	1.85	0.35	VLE	1.35	0.45	VLE
5	Use factory ledger system in teaching recording operation and activities	1.76	0.45	VLE	1.49	0.62	VLE
6	Use factory ledger system in teaching inventory in management accounting	1.60	0.38	VLE	1.57	0.72	VLE
7	Use general ledger system and financial reporting system in teaching the same accounting concept	1.72	0.56	VLE	1.70	0.62	NU
8	Use financial reporting system in teaching measurement and reporting statement of resources	1.55	0.28	VLE	1.51	0.54	VLE
9	Use computer system in teaching how to check effective transaction date and time	1.64	0.28	VLE	1.51	0.54	VLE
10	Use computer system in teaching to control transaction calendar	1.55	0.65	VLE	1.12	0.67	VLE
<b>Grand Mean/Std</b>		<b>1.65</b>	<b>0.49</b>	<b>VLE</b>	<b>1.47</b>	<b>0.55</b>	<b>VLE</b>

*Source: Field Survey 2024.*

Table 2 shows the extent lecturers utilize Financial Reporting System in Teaching Management Accounting in Rivers State Universities. The table revealed that all the ten 10 items listed were reported a low extent. The grand mean of 1.65 and 1.47 for RSU and IAUE was lower than the average mean score of 2.5. This indicates that Financial Reporting Systems is not used by lecturers in teaching Management Accounting in Rivers State Universities.



### Research Questions 3

To what extent do lecturers use Management Reporting System (MRS) in teaching management accounting in Rivers State Universities?

**Table 1: Mean score of RSU and IAUE Lecturers on the Extent of use of Management Reporting System in teaching Management Accounting (N=40)**

S/N	Use of management reporting system in teaching management accounting	RSU lecturers x1	SD1	Decision	I A U E lecturer x2	SD2	Decision
1	Use management reporting system in teaching how to provide special purpose financial reporting	1.87	0.85	VLE	1.70	0.54	VLE
2	Use management reporting system in teaching decision making such as budget and variance	1.73	0.75	VLE	1.75	0.45	VLE
3	Use management reporting system in teaching summary of transaction cycle	1.52	0.68	VLE	1.62	0.49	VLE
4	Use management reporting system in teaching how to provide general output such financial statement and tax return	1.63	0.86	VLE	1.37	0.63	VLE
5	Use computer database in teaching how to access update	1.75	0.75	VLE	1.75	0.91	VLE
6	Use management reporting system in teaching job order, process costing, profit analysis, activity base costing etc.	1.67	0.96	VLE	1.62	0.87	VLE
7	Use management reporting in teaching inventory management, economic order quantity (EOQ)	1.62	0.72	VLE	1.75	0.77	VLE
8	Use enterprise resource planning in teaching management accounting information	1.57	0.72	VLE	1.44	0.16	VLE
9	Use management reporting system in teaching electronic method	1.77	0.96	VLE	1.37	0.76	VLE
10	Use management reporting system in teaching daily transaction as an accountant.	1.63	0.89	VLE	1.50	0.64	VLE
<b>Grand Mean/Std</b>		<b>1.67</b>	<b>0.89</b>	VLE	<b>1.58</b>	<b>0.56</b>	VLE

Source: Field Survey 2024.

Table 3 shows the extent lecturers utilize Management Reporting System in Teaching Management Accounting in Rivers State Universities. The table revealed that all the 10 items listed were low extent. The grand mean of 1.67 and 1.58 for RSU and IAUE was lower than the average mean score of 2.5. This indicates that Management Reporting Systems is not used by accounting lecturers in teaching Management Accounting in Rivers State Universities.

## Hypothesis 1

There is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Transactional Processing System (TPS) is used in teaching management accounting in Rivers State Universities.

**Table 4: Z-test result of RSU and IAUE lectures on the extent to which Transactional Processing System is used in teaching Management Accounting In Rivers State Universities**

Groups	Mean	SD	DF	P	Z.cal	Z-crit	Decision
RSU 25	1.89	0.22	38	0.05	0.27	0.96	Accepted
IAUE 15	1.44	0.52					

Source: Field Survey, 2024.

Table 4 shows that the calculated z-value was 0.27 which was less than the critical value of 1.96 at 0.05 level of significance and 38 degree of freedom (df). This indicates acceptance of the null hypothesis; thus, there is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Transactional Processing System (TPS) is used in teaching management accounting in Rivers State Universities.

## Hypothesis 2

There is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Financial Reporting System (FRS) is used in teaching management accounting in Rivers State Universities.

**Table 5: Z-test result of RSU and IAUE lectures on the extent to which Financial Reporting System is used in teaching Management Accounting In Rivers State Universities**

Groups	Mean	SD	DF	P	Z.cal	Z-crit	Decision
RSU 25	1.65	0.49	38	0.05	0.10	1.96	Accepted
IAUE 15	1.47	0.55					

Source: Field Survey, 2024.

Table 5 shows that the calculated z-value was 0.10 which was less than the critical value of 1.96 at 0.05 level of significance and 38 degree of freedom (df). This indicates acceptance of the null hypothesis; thus, there is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Financial Reporting System (FRS) is used in teaching management accounting in Rivers State Universities.

## Hypothesis 3

There is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Management Reporting System (FRS) is used in teaching management accounting in Rivers State Universities.

**Table 5: Z-test result of RSU and IAUE lectures on the extent to which Financial Reporting System is used in teaching Management Accounting In Rivers State Universities**

Groups	Mean	SD	DF	P	Z.cal	Z-crit	Decision
RSU 25	1.67	0.81	38	0.05	0.14	1.96	Accepted
IAUE 15	1.58	0.56					

Source: Field Survey, 2024.

Table 6 shows that the calculated z-value was 0.14 which was less than the critical value of 1.96 at 0.05 level of significance and 38 degree of freedom (df). This indicates acceptance of the null hypothesis; thus, there is no significant difference in the mean ratings of lecturers in Rivers State University and Ignatius Ajuru University of Education on the extent to which Management Reporting System (FRS) is used in teaching management accounting in Rivers State Universities.

### Discussion of Findings

The result on lecturers' use of Transactional Processing System in teaching Management Accounting in Rivers State Universities revealed that lecturers in RSU and IAUE use Transactional Processing System to a low extent in teaching Management Accounting in Rivers State Universities. It was also discovered that no significant difference existed in the mean ratings of RSU and IAUE on the extent to which they use transactional processing system in teaching management accounting in Rivers State Universities. The finding is in line with the result of Mohammed and Colin (2012), who observed that accounting concern is on transactional processing, account payable and account receivable, internal and external financial reporting issues, external reporting statutory meetings and reporting operation and financial issues, risk management and regulations like audit compliance management, tax matters, treasury and audit issues, management accounting, job order costing and processing costing, cost volume and profit analysis, budgeting, forecasting and Standard costing including variance analysis.

The result on lecturers' use of Financial Reporting System in Teaching Management Accounting in Rivers State Universities revealed that lecturers in RSU and IAUE use Financial Reporting System to a low extent in teaching Management Accounting in Rivers State Universities. It was also discovered that no significant difference existed in the mean ratings of RSU and IAUE lecturers on the extent of use of Financial Reporting System in Teaching Management Accounting in Rivers State Universities. The finding is in consonants with the result of Rewan (2019) who posits that the modern management information system is designed to provide data from an integrated computer database which is constantly updated from all areas of the organization in a structured way, such that given access to the data is usually restricted to area regarded as useful to a particular manager but providing information and basic inputs for job order costing, processing, cash flow, payroll, materials handling including perpetual and periodic issues, EOQ, departmental transfer etc. with the help of enterprise resource planning, New business intelligence with Accounting Information System blended to facilitate all vital functions of present organizations and answer to all accounting domain.

The result on lecturers' use of Management Reporting System in teaching management accounting in Rivers State Universities revealed that lecturers in RSU and IAUE use Management Reporting System to a low extent in teaching Management Accounting in Rivers State Universities. . It was also found out that no significant difference existed in the mean rating of RSU and IAUE lecturers on the extent to which they use Management reporting system in teaching management accounting in Rivers State Universities. The finding is in agreement with Ferdinando and Antonio (2013) who stated that Accounting Information System is generally a computer-based method for tracking accounting in conjunction with information technology resource.

### Conclusion

Accounting Information System such as Transactional Processing System, Financial Reporting System and Management Reporting System have great positive impact on accounting profession. Many global issues have call for the increased emphasis on the use of technological accounting information in teaching management accounting. Hence several technologies have provided for effective teaching of Management accounting in the institutions. However, this study revealed that lecturers in RSU and IAUE use Accounting Information System to a low extent in teaching Management Accounting in Rivers State Universities.

## Recommendations

Base on the findings of this study, the following recommendations were made:

1. Institutions administrators and other stakeholders should ensure the provision and use of Transaction Processing System in the instructional delivery of Management Accounting as this will help instill the required accounting skills for job performance in today electronic world of business.
2. Institutions administrators and other stakeholders should ensure the provision and use of Financial Reporting System in the instructional delivery of Management Accounting as this will help instill the required accounting skills for job performance in today electronic world of business.
3. Institutions administrators and other stakeholders should ensure the provision and use of Management Reporting System in the instructional delivery of Management Accounting as this will help instill the required accounting skills for job performance in today electronic world of business.

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