



ACCOUNTING INFORMATION SYSTEM: WHAT IS THE LEVEL OF STUDENTS ACCOMPLISHMENT?

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Abstract

This paper examined the level of student's accomplishment of accounting information system in the preparation of financial statements of the business. The researchers used pre-test post-test control group. How does the information were effectively presented in final account and balance sheets? The study adopted quasi-experimental research design in which students were tested on the applications of accounting information system on the entities financial positions and performance from selected schools in Bauchi metropolis. The mean and standard deviation were used solely in answering the research question for the study. the null hypothesis was also established at the 0.05 level of significance. The findings of the study revealed significant difference in the mean performance of students whom were taught preparation and presentations of accounting information on financial position and performance of entities.

Key words: *Accounting, Information, System, Students, Accomplishment.*

INTRODUCTION

The importance of accounting information has been outlined by several academics. It has been pointed out that research on the use of accounting and financial information should be extended in order to facilitate decision and strategy making in business. Unegbu, (2014) noted that information, as a subset of data enriches understanding. He added that in order to plan and

organise any process in an organisation, information is of great importance. Williams (2005), indicated that a complete absence of information would lead to organizational or business decline. Aruwa and Nenadi, (2009) defined information as “data that have been put into a meaningful and useful context and communicated to a recipient who uses it to make decisions”. Unegbu (2014), presented his decision-making process model and argued that availability and access to information can be observed at the simplest level of planning, for analysing the environment and having access to alternative courses of action. Gibrin and Shawulu, (2008) suggested that, although accounting information through meta-language can make a great contribution to the survivability and prosperity of organisations.

Statement of the Problem

Several studies have concluded that high levels of organisational mortality are connected to poor accounting and financial information, there is need to incorporate proper presentation of financial information within entities positions and performance in the school system (Lunt, 2013). Olamide and Temitope (2016) suggested that companies are failing because of irregular and inaccurate financial management practices and misused of information.

Aim of the study

The main aims of this study is to determine the level of accomplishment of accounting information system in the preparation of financial statements of the business in some selected school within Bauchi metropolis.

Specifically, the study seeks:

- (1) To determine the difference between pre-test and post-test mean scores of students taught accounting information system.

Research Question

- (1) What is the difference between pre-test and post-test mean achievement scores of students taught accounting information system?

Research Hypothesis

H₀₁. There is no significant difference between pre-test and post-test mean

achievement scores of students taught accounting information system.

Literature Review

ACCOUNTING INFORMATION AND ITS USES

Abdulkareem (2011) outlined the need for thorough research into the way managers use accounting information. Thomas (2009) argued that, although the significance of information is acknowledged, there are only a small number of studies examining the utilisation process of accounting information in business. Furthermore, Babagana (2012) point out that the proper use of information by business managers is a tool of survival and success in dynamic and uncertain environments. Laudarji and Samuel (2011) noted that accounting information, connected to costs, revenues and the product range, could improve the assessment of business effectiveness. Igbeni (2012) noted that findings derived from studies examining the extent of information utilisation in business strengthen the belief that all types of accounting information, are important resources for business managers, influencing both managerial efficacy and firm performance. From reviewing the literature, it is apparent that inappropriate and limited utilisation of accounting information and poor financial management, along with other factors, can lead to ineffective management decisions, which in turn lead to poor performance (Paul, Baker, and Cochran, 2012).

Many academic studies shows that accounting information usage can be a predictor of business failure or success and that good practices of managing information would lead to increased financial performance (Aruwa and Nenadi, 2009). Thomas (2009) found a positive correlation between the degree of information usage and small business performance. Aliyu (2013) pointed out that the availability, access and utilisation of accounting information is crucial for the successful competition by many businesses. It has been accepted that financial management and accounting information usage, many business found very important for their survival, development and success in the modern business environment (Dabor, 2008). Ibadin and Oyakhiromhe (2010), examining a number of high performing businesses, found that common characteristics among these organisations were tight financial control, low levels of risk taking and formal strategic plans that were constantly revised according to the

accounting information they received. According to Maiyaki (2013), the use of accounting information in high intensity markets allows the managers to understand the competition and adapt to the environment by assessing their products prices and costs.

Accounting Information and Education

In other words, it is the education of accountants either in practice, within schools, industry or commerce or wherever they are employed (Napier, 1990). Such education is undertaken in an effort to update and increase the scope of the knowledge of the accountants. Another veritable definition of accounting education can be regarded as that field of study which accentuates the continuous and systematic development of the accounting information, skills and attitudes of man to enable him contribute positively to the growth of the society to which he belongs (Lunt, 2013). From the foregoing definition, it can be seen that accounting education bridges the gap with the knowledge, skills and attitudes acquired in the process of education. Accounting education is a valued key to upward mobility. Along with hard work and responsibility, it is the cornerstone used by the accounting professionals to achieve productive membership in the society and, hence, the key for setting standards of professional excellence.

To qualify as a professional accountant, Unegbu (2014) came up with the following basic attributes, which must be acquired from training and education. **Technical Skills:** The mastery of concepts, procedures, principles and techniques, which will facilitate that job in accordance with set professional standards, are basic requirements. These fundamental principles call for a member to carry out his or her professional work with proper regard for the technical and professional standard expected of him as a member. **Intelligence:** The professional accountant in order to fully apply basic principles must be intellectually curious and energetic. He must have a desire to understand conflicts and ability to resolve them. He must possess tact and interpersonal skills that are required in the execution of this professional role. **Personality:** An accountant must work effectively with clients, associates, and staff. He must possess personality traits, which must include the ability to get along with people. He should be able to communicate effectively and his communication must be presentable, reasonable and logical. **Conduct:** A professional

accountant, when fully trained, must apply decorum in whatever role he finds himself in the society. It is not enough to answer to the title “professional accountant” or parade chains of accounting certificates. Accounting education is strategic when the roles of its products are considered in a socio-economic environment.

Accounting education, therefore, should evolve from a continuing relationship and dialogue between academic on one hand, and the accounting profession on another. It should not be seen as an end in itself, especially in the production of competent accountants, but as a means of an end, which is to facilitate accountability in both public and private sectors of the economy (Smith, 2003). Before the establishment of ICAN as a professional body, training for the accounting profession was solely provided by polytechnics (or colleges of technology) in the country, in preparation for some British professional bodies’ examinations. Accounting did not start as a university and college course until 1962 when the University of Nigeria, Nsukka, was established. Following this, were the University of Lagos and the Ahmadu Bello University, both established in 1962, when accounting degree courses were included in their curricula (Unegbu, 2014). Although, the University of Ibadan was established in 1948, it had not included accounting as a major (Unegbu, 2014).

Methodology

Design of the Study

The study adopted quasi-experimental research design in which students were tested on the applications of accounting information system on the entities financial positions and performance from selected schools in Bauchi metropolis.

Result on Research Question

What is the difference between pre-test and post-test mean achievement scores of students taught accounting information system?

The result in Table 1 shows that there were 90 students in the Experimental group taught accounting information system using discussion approach. The pre-test mean achievement scores of the experimental group is 32.17, while the standard deviation is 8.79. However, in the post-test, the group had a mean

achievement scores of 42.46. while the standard deviation is 10.81, after the treatment.

Table 1: Pre-test and post-test mean achievement of senior secondary school students taught accounting information system.

Group		N	Mean	Std. Deviat
Experimental	Pre-test	90	32.17	8.79
	Post-test	80	42.46	10.81

Source: Field Work (2019)

Hypothesis Test

There is no significant difference between pre-test and post-test mean achievement scores of students taught accounting information system.

Table 2 showed the difference between the pre-test and post-test mean achievement scores of students taught Accounting Information System in the experimental group using paired sample t-test. The data from the table disclosed that the pre-test mean achievement scores is 32.17 with the standard deviation of 8.79, after the treatment, the post-test mean achievement scores is 42.46 with the standard deviation of 10.81. The t-calculated is 6.604 while, the t-critical is 1.99 with degree of freedom of 79 and the P value of 0.000. This also indicated significant difference exists between the pre and post-test mean achievement scores of the experimental group. Where the t-calculated is above the t-critical and the P value is below 0.05 level of significance, this shows that significant difference exists between the pre and post-test mean achievement scores of students taught accounting information system in the experimental group. The null hypothesis which stated no significant difference between pre-test and post-test mean achievement scores of students taught Accounting information system is therefore rejected.

Table 2: Test of difference between pre-test mean achievement scores of students taught Accounting Information System in the experimental group.

Experimental	N	Df	Mean	SD	t-cal	t-crit	P value
Pre-test	90		32.17	8.79			
		79			6.604	1.99	0.000
Reject H₀₂:							

Post-test	80	42.46	10.81
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Source: Field Work (2019)

Summary and Conclusion

This study engrossed in achieving the stated precise objective of which research question and hypotheses was formulated. These are all formed in order to offer ability to instrument the statistical work that help in accomplishing the purpose of this study. The research employed a quasi-experimental non-equivalent control group design. The population of this research work involved all 170 accounting students from senior secondary schools within Bauchi metropolis in North-Eastern Nigeria. During the period of the study, two secondary schools were selected using simple random sampling technique, simple random sampling technique was also used in selecting the experimental and control group. From two selected secondary schools, the sum of 170 students were used as sample for this research work.

To be able to discourse these problems recognises above in the paper, the researchers' recommended that in spite of the serious effort by all tiers of government in the imbursement of fund and supporting the senior school certificate examination payments, communities should also deepen their effort on public clarification of the importance of accounting information system and its education for industrial growth and development in the country.

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