

MANAGEMENT ACCOUNTING SYSTEMS, PERCEIVED ENVIRONMENTAL UNCERTAINTY AND COMPANIES' PERFORMANCE IN NIGERIA.

- **Source:** International Journal of Academic Research . Jan2010, Vol. 2 Issue 1, p195-201. 7p. 2 Charts.
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- **Abstract:** More sophisticated management accounting systems (MAS) designs that would provide broader focused costing information are being increasingly advocated. Some researchers have however, suggested that the traditional MAS design may still provide benefits to organizations depending on the context of the organization. This study provides empirical evidence on the moderation effect of the level of perceived environmental uncertainty (PEU) facing an organization on the effectiveness of MAS designs. The objectives of the study are to provide a contribution to the sparse literature on the performance effects of MAS especially from the developing countries and to provide evidence on influences on companies' performance that could assist in efforts to improve the performance of the manufacturing companies in Nigeria. The study adopted a survey methodology. Data were collected from 144 manufacturing companies with offices located in Lagos State, Nigeria using a questionnaire. The data were analyzed using correlations and moderated regression analysis. Results obtained suggest a strong moderating effect of PEU on the relationship between MAS design and performance. Companies with high PEU appear to perform better when more sophisticated MAS designs are adopted.
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