JOURNAL OF ADVANCED MULTIDISCIPLINARY STUDIES (JAMS)
JAMS |Volume I Issue II September 2026| DOI: 10.68050/JAMS

Strategies for Improving the Effectiveness of Accounting Systems in Financial Reporting in Tertiary Institutions in Delta State

Okonkwo, mary U

Faculty of Education, University of Delta Agbor, Nigeria

DOI: https://doi.org/10.68050/JAMS.2026.342

Received: 01 Sept 2026; Accepted: 02 Sept 2026; Published: 08 September 2026

ABSTRACT

This study examined strategies for improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State. Two research questions and two null hypotheses guided the study. A descriptive survey research design was adopted with a population of 245 accounting officers drawn from public tertiary institutions in the state. A sample of 145 accounting officers was selected using simple random sampling technique. Data were collected using a researcher-developed instrument titled *Improving the Effectiveness of Accounting Systems in Financial Reporting Questionnaire (IEASFRQ)*. The instrument was validated by three experts. Out of 145 copies of the questionnaire administered, 111 copies were correctly completed and returned for analysis. Mean and standard deviation were used to answer the research questions, while independent t-test was used to test the hypotheses at 0.05 level of significance. The findings revealed that internal control mechanisms significantly improve the effectiveness of accounting systems in financial reporting; staff professional development enhances accounting system effectiveness. Furthermore, there was no significant difference in the mean ratings of accounting officers based on years of working experience regarding the role of internal control mechanisms ($p > 0.05$). However, a significant difference existed in the mean ratings of respondents on the influence of staff professional development based on educational qualifications ($p < 0.05$). The study concluded that effective internal control mechanisms and continuous staff professional development are essential for improving the effectiveness of accounting systems and enhancing the quality of financial reporting in tertiary institutions. It was recommended that management of tertiary institutions should strengthen internal control mechanisms through regular audits, segregation of duties, and account reconciliation procedures, while also providing continuous professional training and development opportunities for accounting personnel to improve their competence and effectiveness in financial reporting.

Keywords: Accounting systems, financial reporting, internal control mechanisms, staff professional development, tertiary institutions

INTRODUCTION

Background of the Study

Financial reporting is a fundamental requirement for accountability, transparency, and efficient management of resources in tertiary institutions. These institutions manage funds obtained from government allocations, internally generated revenue, tuition-related charges, grants, and donor support. Consequently, stakeholders such as government agencies, institutional management, staff, students, and the general public depend on financial reports to assess how effectively these resources are utilized. Ofoegbu and Odoemelam (2018) defined financial reporting as the process of collecting, measuring, analyzing, and communicating financial information through structured reports. Onifade and Adedire-Ampitan (2024) stated that the primary objective of financial reporting is to provide relevant, reliable, and comparable information regarding an entity's financial performance and financial position.

High-quality financial reporting enhances the credibility of public institutions, promotes accountability, and facilitates informed decision-making. It also improves transparency and comparability of financial information through compliance with public sector accounting standards. In tertiary institutions, the quality of financial reporting largely depends on the effectiveness of the accounting systems used in recording, processing, and reporting financial transactions. Accounting systems, as defined by Akinadewo *et. al.* (2023) is the methods, procedures, personnel, and technological tools used by organizations to record, process, and communicate financial information for decision-making and accountability purposes. With increasing technological advancement, many tertiary institutions have shifted from manual bookkeeping practices to computerized accounting systems to enhance the accuracy, reliability, and timeliness of financial reports.

Modern accounting systems are supported by Accounting Information Systems (AISs). The AISs are designed to capture, process, store, and report financial information in accordance with established accounting standards and policies. Ehigie-Aibuedefe *et. al* (2026) noted that AISs assist tertiary institutions in maintaining financial records, generating financial reports, and strengthening financial control mechanisms. Effective AISs also support the management of institutional revenues and expenditures. In support, Adagye *et. al* (2024) observed that effective accounting systems enhance accountability and transparency in the management of public funds. Onifade and Adedire-Ampitan (2024) opined that accounting systems facilitate compliance with government regulations and accounting standards.

Despite the importance of accounting systems in financial reporting, many tertiary institutions in Nigeria continue to face challenges that undermine their effectiveness. These challenges include weak internal control mechanisms, inadequate technological infrastructure, poor staff training, and incomplete compliance with International Public Sector Accounting Standards (IPSAS). Nmehielle *et. al*, (2025) reported uneven implementation of IPSAS due to limited technical capacity and institutional readiness in some institutions. This results in inconsistencies in financial reporting across institutions. Nmehielle et al. identified poor financial disclosure practices as factors that reduce the quality, clarity, and usefulness of financial reports in Nigerian tertiary institutions. Another factor that may influence accounting system effectiveness is the competence and professional development of accounting personnel. Effective operation of computerized accounting systems requires both accounting knowledge and digital skills. Nnamdi and Agbata (2023) observed that inadequate professional development opportunities and limited digital competencies among accounting personnel negatively affect the quality of financial reporting in Nigerian tertiary institutions.

In Delta State, tertiary institutions operate within the broader Nigerian public sector financial management environment, which is often characterized by inadequate funding, administrative inefficiencies, and weak institutional controls (Ejovi, 2025). These challenges may affect the quality and reliability of financial reports generated by tertiary institutions. Ineffective accounting systems can result in delayed reporting, inaccurate financial statements, poor audit outcomes, and diminished stakeholder confidence. In ways of improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State, the years of experience of accounting officers may influence opinions of accounting officers. More experienced accounting officers (6 years and above working experience) are likely to have deeper exposure to financial reporting processes and system deficiencies compared to those with 1 - 5 years of working experience. Likewise, educational qualifications such as (OND/HND/B.Sc./B.Ed, and M.Sc./M.Ed. and PhD) can shape their understanding of accounting standards, computerized accounting practices, and internal control requirements, thereby affecting how they perceive the effectiveness of accounting systems in producing reliable financial reports. It is against this backdrop that this study investigated strategies for improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State.

Statement of Problem

Financial reporting is essential for ensuring accountability, transparency, and effective management of financial resources in tertiary institutions. Accounting systems are expected to provide accurate, reliable, and timely financial information that supports decision-making and accountability. However, evidence from Nigerian tertiary institutions indicates that financial reports are often delayed, inaccurate, incomplete, and sometimes inconsistent. Weak internal control mechanisms, insufficient professional training of accounting personnel and poor compliance with accounting standards continue to undermine the effectiveness of accounting systems and the quality of financial reporting. The researcher is concerned that if these challenges persist, tertiary institutions in Delta State may continue to experience poor financial accountability, inefficient utilization of resources, adverse audit reports, and declining stakeholder confidence. Although various reforms have been introduced to improve public sector financial management, persistent weaknesses in financial reporting suggest that accounting systems in many tertiary institutions may not be functioning optimally. The problem of this study, therefore, is the apparent ineffectiveness of accounting systems in producing reliable financial reports in tertiary institutions in Delta State and the need to identify strategies for improving their effectiveness.

Purpose of the Study

The main purpose of this study was to examine strategies for improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State. Specifically, the study seeks to:

1. Examine the role of internal control mechanisms in improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State.
2. Determine how staff professional development improves accounting system effectiveness in financial reporting in tertiary institutions in Delta State.

Research Questions

The following research questions guided the study:

1. How do internal control mechanisms improve the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State?
2. In what ways does staff professional development improve accounting system effectiveness in financial reporting in tertiary institutions in Delta State?

Research Hypotheses

The following null hypotheses were tested at the 0.05 level of significance:

1. There is no significant difference in the mean ratings of accounting officers on the role of internal control mechanisms in improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State based on years of working experience.
2. There is no significant difference in the mean ratings of accounting officers on ways staff professional development improves accounting system effectiveness in financial reporting in tertiary institutions in Delta State based on educational qualifications.

LITERATURE REVIEW

Conceptual Review

Concept of Accounting Systems

Accounting systems are organized procedures, technologies, and processes used to record, classify, summarize, analyze, and report financial transactions of an organization. Hargrave (2023) defined an accounting system as a central mechanism used to track, record, and manage financial transactions such as sales, expenses, and invoices to support informed decision-making and maintain proper cash flow. Accounting systems function through the collection of financial data, storage of information, processing of transactions, preparation of financial reports, and communication of financial information to stakeholders**.** Romney (2019) described accounting systems as systems that collect, record, store, and process financial data to generate useful information for decision-making. Debitoor (2026) emphasized that computerized accounting systems improve efficiency, accuracy, and timeliness in financial reporting compared to manual accounting methods.

Concept of Financial Reporting

Financial reporting refers to the process of preparing and presenting financial information to stakeholders for accountability and decision-making purposes. Ofoegbu and Odoemelam (2018) defined financial reporting as a structured process through which financial information is communicated to users such as management, government agencies, donors, and the public. Financial reporting commonly involves the preparation of statements of financial position, income statements, cash flow statements, and statements of changes in equity (Faboyede et al., 2018). In tertiary institutions, financial reporting is particularly important because it provides accountability for government allocations, grants, internally generated revenues, and donor funds.

Concept of Tertiary Institutions

Tertiary institutions represent the highest level of formal education after secondary education. UNESCO (2020) defined tertiary education as all forms of post-secondary education leading to certificates, diplomas, and academic degrees. In Nigeria, tertiary institutions include universities, polytechnics, monotechnics, and colleges of education. Ogunode (2020) described tertiary institutions as organized educational establishments that provide teaching, research, and community service. The Federal Republic of Nigeria (FRN, 2013) emphasized that tertiary institutions contribute significantly to human capital development and socio-economic transformation.

Ways of Improving the Effectiveness of Accounting Systems in Financial Reporting

Improving accounting systems requires strengthening the factors that support effective financial management and reporting. These factors are discussed below:

Internal Control Mechanisms and Accounting System Effectiveness

Internal control mechanisms consist of policies, procedures, and practices established to ensure financial accuracy, operational efficiency, compliance with regulations, and protection of assets. Bowman (2026) described internal controls as procedures designed to ensure the reliability and integrity of accounting information. Effective internal controls improve accounting system effectiveness by preventing fraud, reducing errors, safeguarding assets, and promoting accountability. Akintoye and Tashie (2021) noted that control activities, risk assessment, and monitoring significantly influence accountability and fraud prevention. Similarly, Zeinaba et al. (2024) found that effective internal controls improve the timeliness, credibility, and accuracy of financial reports.

Staff Professional Development and Accounting System Effectiveness

Professional development involves continuous training and capacity-building activities aimed at improving employees' knowledge, competencies, and job performance. In accounting, professional development equips accounting officers with the technical and digital skills necessary for operating modern accounting systems. Okwuosa and Peter (2024) observed that professional competence enhances financial reporting quality and financial management practices. Okeke (2025) noted that the benefits of computerized accounting systems can only be fully realized when accounting personnel possess adequate technical skills. Continuous training also facilitates compliance with accounting standards, improves productivity, and promotes effective utilization of accounting technologies.

ICT Infrastructure and Accounting System Effectiveness

ICT infrastructure includes computers, accounting software, databases, internet facilities, networks, and other technological resources that support information processing and communication. ICT infrastructure enhances accounting system effectiveness by improving transaction processing, information storage, reporting accuracy, and decision-making. Mbanugo and Okeke-Ezeanyanwu (2025), and Olanrewaju et al. (2024) reported accounting automation improves efficiency, transparency, job performance among accounting personnel as well as strengthen internal control (Pol, 2023; Olaoye & Dada, 2021).

Management Support and Accounting System Effectiveness

Management support refers to the commitment of institutional leadership to providing resources, policies, supervision, and strategic direction necessary for effective accounting operations. Okerafor (2022) stated that management support creates an enabling environment for accountability and sound financial management. Oyewobi and Adeyemi (2024) stated that management support facilitates resource allocation, policy implementation, staff development, ICT adoption, and enforcement of internal controls in tertiary institutions.

Theoretical Framework

Systems Theory

This study was anchored on the Systems Theory propounded by Ludwig von Bertalanffy (1968). The theory views an organization as a system composed of interrelated and interdependent components working together to achieve common objectives. The effectiveness of the entire system depends on the proper functioning and interaction of its various components. The theory is relevant to this study because accounting systems in tertiary institutions operate through the interaction of several components, including internal controls, ICT infrastructure, accounting personnel, management support, and financial regulations. The input-process-output model of Systems Theory explains how financial transactions (inputs) are processed through accounting procedures and controls (processes) to generate financial reports (outputs). Consequently, weaknesses in any component of the system may affect the effectiveness of financial reporting.

Empirical Review

Mbanugo and Okeke-Ezeanyanwu (2025) investigated the extent of implementation of accounting automation techniques on job performance of account officers in tertiary institutions in Anambra State. The study found that data entry and transaction processing automation were implemented to a high extent and significantly enhanced job performance. Olanrewaju et al. (2024) examined the impact of information technology on accounting systems in Nigeria's public sector. The findings revealed that information technology significantly enhanced accounting information quality, operational efficiency, and fraud reduction. Adebayo et al. (2024) investigated the influence of information technology on internal control systems and internal audit procedures in tertiary institutions in Osun State. The findings indicated that information technology significantly strengthened internal controls and audit effectiveness. Oyewobi and Adeyemi (2024) found that cloud security investment significantly improved financial reporting quality.

METHODOLOGY

The study adopted a **descriptive survey research design**. According to Nworgu (2015), a descriptive survey research design is the one which aims at collecting data, and describing in a systematic manner the characteristics, features or facts about a given population. The researcher considers this design appropriate for this study since data would be collected from Accounting officers in tertiary educational institutions in Delta State. Nigeria. The study was conducted in **Delta State in** South-South, **Nigeria**. The population consisted of **245 accounting officers** from the 18 public tertiary institutions in Delta State. The respondents included bursars, accountants, account officers, and other finance personnel involved in financial reporting. A sample of **145 accounting officers** was selected using the **stratified sampling technique to choose institution**. Five public tertiary institutions were randomly chosen from the 18 institutions in the state to participate in the study. The selected institutions are: 40 accounting officers in Delta State University, Abraka, 50 accounting officers in University of Delta, Agbor, 25 accounting officers from Delta State Polytechnic Ogwashi-Uku, Delta State College of Education Mosogar with 16 accounting officers, and College of Education Warri with 15 accounting officers. Data were collected using a structured questionnaire titled **Improving the Effectiveness of Accounting Systems in Financial Reporting Questionnaire (IEASFRQ)**, and in two sections: A and B. Section A contained demographic information of the respondents such as years of working experience and educational qualification. Section B was divided into two clusters B1 and B2 containing 11 items. The **IEASFRQ was structured on a four-point Likert scale** of: Strongly Agree (SA) – 4, Agree (A) – 3, Disagree (D) – 2, and Strongly Disagree (SD) – 1.

The questionnaire was subjected to **face and content validation** by three experts from Accounting and Business Education. The reliability of the instrument was determined through pilot testing, and data collected analyzed using **Cronbach Alpha method**, which yielded coefficients values of **0.70 and 0.78** for clusters B1 and B2 respectively. The researcher, with the assistance of four trained research assistants, personally administered the questionnaire to the respondents. Out of the 145 copies distributed, **111 copies (82%)** were correctly completed and returned for data analysis. Data were analyzed using **mean, standard deviation and t-test. Mean and standard deviation were used** to answer the research questions and determine the homogeneity of the respondents mean ratings. A **criterion mean of 2.50** was used as the decision rule. Mean scores of **2.50 and above** were interpreted as **Agree**, indicating that the respondents accepted the statement. Mean scores of **below 2.50** were interpreted as **Disagree**, indicating rejection of the statement. Independent t-test was used to test the two hypotheses at 0.05 level of significance. A hypothesis was rejected where the p-value is less than 0.05 ($p < 0.05$) and accepted if the p-value is greater than or equal to 0.05 ($p \geq 0.05$). All statistical analyses were conducted using the Statistical Package for Social Sciences (SPSS), version 26.

Data Analysis

Result and Findings

Research Question 1: How do internal control mechanisms improve the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State?

Table 1: Respondents Mean Ratings and Standard Deviation on How Internal Control Mechanisms Improve the Effectiveness of Accounting Systems in Financial Reporting (n = 111)

S/N	Statement	X	SD	Decision
1	Adequate segregation of duties is maintained in accounting processes	3.24	0.62	Agree
2	Regular reconciliation of accounts is performed	3.1	0.71	Agree
3	Proper authorization is required for all financial transactions	3.18	0.65	Agree
4	Internal audit checks are conducted periodically	3.05	0.69	Agree
5	Policies and procedures for financial management are well-documented	3.02	0.7	Agree
	Cluster Mean	**3.12**		**Agree**

Table 1 reveals that the mean scores for all the items range from 3.02 to 3.24 which exceed the 2.50 agree benchmark. This indicates that the respondents agree on all the items listed on how internal control mechanisms improve the effectiveness of accounting systems in financial reporting. The cluster mean score of 3.12 shows that on the whole, accounting officer agree that internal control mechanisms play a significant role in improving the effectiveness of accounting systems in the selected tertiary institutions in Delta State. The standard deviation for all the item are within the same range, indicating that the respondents are not wide apart in their mean responses.

Research Question 2: In what ways can staff professional development improve accounting system effectiveness in financial reporting in tertiary institutions in Delta State?

Table 2: Respondents Mean Ratings and Standard Deviation on Ways Staff Professional Development Improve the Effectiveness of Accounting Systems in Financial Reporting (n = 111)

S/N	Statement	$\overline{X}$	SD	Decision
6	Staff are regularly trained on accounting software	3.12	0.68	Agree
7	Workshops and seminars are organized for accounting staff	3.08	0.70	Agree
8	Continuous professional education is encouraged	3.15	0.66	Agree

9	Mentorship programs for new staff are implemented	2.98	0.72	Agree
10	Staff are updated on changes in accounting standards	3.20	0.63	Agree
11	Performance appraisals are linked to training needs	3.05	0.69	Agree
	Cluster mean	**3.10**		**Agree**

Table 2 indicates that the mean scores for all the six items range from 2.98 to 3.20 which exceed the 2.50 agree benchmark. This indicates that the respondents agree on all the items listed on how staff profession development improves accounting system effectiveness in financial reporting. The cluster mean score of 3.10 indicates that on the whole, accounting officer agree that staff professional development improves the effectiveness of accounting system in financial reporting in tertiary institutions in Delta State. The standard deviation for all the item are within the same range, indicating that the respondents are not wide apart in their mean responses.

Hypothesis 1: There is no significance difference in the mean ratings of accounting officers on the role of internal control mechanisms in improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State based on years of experience.

Table 3: t-test Analysis of Significant Difference in Mean Ratings Between Accounting Officers on the Role of Internal Control Mechanisms in Improving the Effectiveness of Accounting Systems in Financial Reporting Based on Years of Working Experience

Years of Working Experience	N	$\bar{X}$	SD	df	t-value	P-value	Decision
6 years and above	71	3.08	0.68				
				109	1.18	0.07	Not Significant
1 – 5 years	40	3.14	0.70				

Table 3 indicates that the calculated t-value of 1.18 at 109 degrees of freedom with a p-value of 0.07 is greater than the level of significance of 0.05 ($p = 0.07 > 0.05$). Therefore, the null hypothesis is accepted. This means that there is no significant difference in the mean ratings of respondents with 6 years and above working experience and those with 1–5 years working experience regarding their responses on role of internal control mechanisms in improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State.

Hypothesis 2: Accounting officers do not differ in their mean ratings on ways staff professional development improves accounting system effectiveness in financial reporting in tertiary institutions in Delta State based on their educational qualifications.

Table 4: t-test Analysis of Significant Difference in Mean Ratings Between Accounting Officers on Ways Staff Professional Development Improves the Effectiveness of Accounting Systems in Financial Reporting Based on Educational Qualifications

Educational Qualification	N	$\bar{X}$	SD	df	t-value	P-value	Decision
M.Sc./M.Ed/M.PhD/	48	3.10	0.66				
				109	0.17	0.01	Significant
OND/ HND/B.Sc./B.Ed.	63	3.15	0.71				

Table 4 indicates that the t - value is 0.17 with 109 degrees of freedom and a p-value of 0.01, which is less than a 0.05 level of significance. Since the p-value is less than the significance value ($P = 0.01 < 0.05$), the null hypothesis is therefore rejected. It means that there is a significant difference in the mean ratings of accounting officers on ways staff professional development improves accounting system effectiveness in financial reporting in tertiary institutions in Delta State based on their educational qualifications.

DISCUSSION OF FINDINGS

The findings of the study revealed that accounting officers agree that internal control mechanisms significantly improve the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State. The findings of this study agree with that of Ezeani et al. (2021), which revealed that effective internal control systems help minimize financial errors, prevent fraud, and enhance accountability in tertiary institutions. Similarly, Bowman (2026) observed that internal control mechanisms were essential institutional procedures designed to ensure the accuracy, reliability, and integrity of accounting information. Akinleye and Kolawole (2020) reported that the effectiveness of accounting systems depends on the strength of internal control mechanisms embedded within them. The findings also revealed that there was no significant difference in the mean ratings of accounting officers based on years of working experience regarding the role of internal control mechanisms in improving the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State. In agreement, Ezeani et al. (2021) found that internal control systems have a significant positive effect on the performance and accountability of tertiary institutions in Nigeria.

The findings of the study revealed that accounting officers agree that staff professional development improves the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State. This finding agree with that of Izedonmi and Iyoha (2020) which found that staff professional development enhanced the knowledge, skills, and competencies of accounting personnel, enabling them to perform their duties more effectively. Adeowoye and Adejumo (2025), and Okeke (2025) reported that computerized accounting systems improve accuracy, speed, and efficiency in financial management in Nigerian tertiary institutions. Findings of the study also revealed a significant difference in the mean ratings of respondents based on educational qualifications. This indicates that educational background influences perceptions about the importance of professional development in the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State. In agreement, Okwuosa and Peter (2024) noted that professional competencies among accounting personnel significantly improves financial reporting quality and financial management practices in organizations.

CONCLUSION

Based on the findings, the study concludes that the effectiveness of accounting systems in financial reporting in tertiary institutions in Delta State depends on strong internal control mechanisms, and continuous staff professional development. These factors collectively enhance transparency, accuracy, efficiency, and reliability of financial reporting.

RECOMMENDATIONS

Based on the findings of the study, the following recommendations were made:

1. Management of tertiary institutions in Delta State should strengthen internal control mechanisms such as segregation of duties, regular reconciliation of accounts, and periodic internal audits to ensure effective financial reporting.

2. Tertiary institutions in Delta State should organize regular training programmes, workshops, and seminars for accounting staff to improve their professional accounting competencies.

REFERENCES

1. Adagye, D. I., Nuhu, K. S., & Musa, D. I. (2024). Sustainability accounting and financial performance of public tertiary educational institutions in Nigeria: The case of Nasarawa State. *African Development Finance Journal, 7*(1), 145–164.
2. Adebayo, A. O., Obisesan, S. O., & Akinola, A. O. (2024). Influence of information technology on internal control systems in tertiary institutions in Osun State, Nigeria. *Malaysian Management Journal, 28*, 99–118. https://doi.org/10.32890/mmj2024.28.4

3. Adeowoye, J. O., & Adejumo, M. A. (2025). Digitalized accounting management practices and financial reporting quality of selected federal universities in Southwest Nigeria. *Journal of African Sustainable Development, 9*(2). https://doi.org/10.70382/bejasd.v9i2.039
4. Akinadewo, I. S., Donatus, L. B., Akinadewo, J. O., Jabar, A. A., & Adebiyi, I. M. (2023). Impact of accounting information system on the performance of firms in Nigeria. *European Journal of Science, Innovation and Technology, 3*(3), 56–68.
5. Akinleye, G. T., & Kolawole, O. D. (2020). Internal control systems and financial accountability in public sector organizations in Nigeria. *International Journal of Accounting Research, 8*(2), 45–54.
6. Akintoye, I. R., & Tashie, G. A. (2021). Internal control systems and quality of financial reporting in Nigerian public institutions. *Journal of Accounting and Financial Management, 7*(3), 52–64.
7. Bertalanffy, L. von. (1968). *General system theory: Foundations, development, applications.* George Braziller.
8. Bowman, K. (2026). What are internal controls? Purpose, examples, structure & types. https://pathlock.com/learn/internal-controls-definition-structure-types-examples/
9. Debitoor. (2026). Accounting systems. https://debitoor.com/dictionary/accounting-system
10. Ejovi, G. (2025). Effect of internal control system on fraud prevention in ministries, departments and agencies in Asaba, Delta State. *Iconic Research and Engineering Journals, 8*(9), 194–229.
11. Ezeani, N. S., Ahmodu, O. A., & Aribaba, F. O. (2021). An empirical analysis of internal control systems and performance of selected tertiary institutions in Ondo State. *Fuoye Journal of Accounting and Management, 4*(1), 182–196.
12. Faboyede, O. S., Mukoro, O. D., & Iyoha, F. O. (2018). The impact of extensible business reporting language education and adoption on stock exchange development: A focus on Nigeria. *Business and Applied Science Academy of North America Journal, 5*, 1–16.
13. Hargrave, M. (2023). Accounting system: Definition, types, and how to use them. https://quickbooks.intuit.com/r/accounting/accounting-system-definition/
14. Izedonmi, F. O. I., & Olateru-Olagbegi, A. (2018). Internal audit quality and public sector management in Nigeria. *European Journal of Social Sciences Studies, 6*(5), 10–33.
15. Mbanugo, C. I., & Okeke-Ezeanyanwu, J. A. (2025). Extent of implementation of accounting automation techniques on job performance of accounting officers in tertiary institutions in Anambra State. *International Journal of Research and Innovation in Social Science, 9*(4), 3329–3341.
16. Nnamdi, G. E., & Agbata, A. E. (2023). Choice of accounting system and financial performance of listed SMEs in Nigeria. *Journal of the Management Sciences, 60*(1), 144–162.
17. Nmehielle, C. O., Anyanwu, P. O., & Jibrin, A. A. (2025). Computerised accounting system and financial reporting quality of deposit money banks in Nigeria. *Bushwealth Academic Journal, 2.*
18. Ofoegbu, G. N., & Odoemelam, N. (2018). International financial reporting standards adoption and corporate performance in Nigeria. *Journal of Accounting in Emerging Economies, 8*(4), 465–490.
19. Ogunode, N. J. (2020). *Administration of tertiary education in Nigeria: Issues and challenges.* Education Publishers.
20. Okeke, C. E. (2025). Evaluating the effectiveness of a computerised accounting system for financial management in Nigeria. *International Journal of Business and Economics Research, 14*(6), 286–290. https://doi.org/10.11648/j.ijber.20251406.16
21. Okerafor, D. E. (2022). Professional development and job performance of accounting personnel in Nigerian institutions. *International Journal of Accounting and Finance Research, 11*(3), 65–77.
22. Okwuosa, I., & Peter, O. D. (2024). Effectiveness of international financial reporting standard enforcement in Nigeria. *International Journal of Research and Scientific Innovation, 11*(3), 798–843.
23. Olanrewaju, G. O., Olabiyisi, S. O., & Bello, O. K. (2024). Assessing the impact of information technology in the enhancement of accounting system in Nigeria public sector. *Adeleke University Journal of Science, 3*(1), 387–398.
24. Olaoye, C. O., & Dada, D. O. (2021). Computerized accounting system and performance of universities in Southwest Nigeria. *International Journal of Management, 12*(5), 72–85.
25. Oyewobi, I. A., & Adeyemi, O. L. (2024). Cloud-based accounting information systems and financial reporting quality of listed information and communication technology firms in Nigeria. *Journal of Economics, Finance and Management Studies, 7*(4), 2089–2104.

26. Pol, F. (2023). Impact of information technology on accounting systems. *Asia-Pacific Journal of Multimedia Services Convergent with Art, Humanities, and Sociology, 3*(2), 93–106.
27. Romney, M. B. (2019). *Accounting information systems.* Pearson Prentice Hall.
28. UNESCO. (2020). *International standard classification of education (ISCED) fields of education and training.* UNESCO Institute for Statistics.
29. Zeinaba, D. M., Adebisi, J. F., Sani, A. B., & Akoje, M. E. (2024). Effect of internal control systems on fraud management in Nigerian public sector. *International Journal of Capacity Building in Education and Management, 6*(6), 24–40.

APPENDIX

Questionnaire

S/N	Statement	SA	A	SD	D
1	Adequate segregation of duties is maintained in accounting processes				
2	Regular reconciliation of accounts is performed				
3	Proper authorization is required for all financial transactions				
4	Internal audit checks are conducted periodically				
5	Policies and procedures for financial management are well-documented				
6	Staff are regularly trained on accounting software				
7	Workshops and seminars are organized for accounting staff				
8	Continuous professional education is encouraged				
9	Mentorship programs for new staff are implemented				
10	Staff are updated on changes in accounting standards				
11	Performance appraisals are linked to training needs				