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ACCOUNTING INFORMATION SYSTEMS AND DECISION-MAKING IN NIGERIAN TERTIARY INSTITUTIONS: EVIDENCE FROM COLLEGE OF EDUCATION, AKWANGA, NASARAWA STATE

HADIZA TANIMU; PHILIP IFONO AGBO; & EZEKIEL CYRUS GYONGOH

Bursary Unit, College of Education, Akwanga.

Corresponding Author: hadizatainmu2011@gmail.com

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ABSTRACT

This study examines the role of Accounting Information Systems (AIS) in improving decision-making within the College of Education Akwanga, Nasarawa State, Nigeria. The research aims to illustrate how Accounting Information Systems AIS supports managerial decisions and operational efficiency, thereby contributing to the institution's overall strategic objectives. The research adopted a survey research design to study

Introduction

In today's fast-paced educational landscape, institutions must rely on efficient data management systems to make informed decisions. Accounting Information Systems (AIS) serve as crucial tools for gathering, managing, and reporting financial data. This paper seeks to understand the specific contributions of Accounting Information Systems (AIS) in decision-making at the College of Education Akwanga Nasarawa State, emphasizing its impact on resource allocation, budgeting, and administrative efficiency.

Accounting is concerned with providing information, which will help decision-makers to make decisions. To enhance credibility and utility of the information, the decision-making process, established concepts, principles, standard and legal requirements are strictly followed in order to translate physical facts into money values and ensures that all types of report are integrated and prepared on consistent basis (Weber, 2010).

This study set out to examine the contribution of sound accounting system in providing the management with financial

accounting information and its relationship with decision-making in College of Education through qualitative and quantitative analysis. The stratified sampling technique was applied in determining the sample size. The sample size of the study in College of Education with 100 respondents. The results indicated that accounting information was important in determining decision-making. Also, the findings imply that information relevance is an important determinant of decision-making. The findings show that information reliability (Mean = 3.9) is a key determinant of decision-making. The findings imply that information relevance (Mean= 4.1) is an important determinant of decision-making. However, despite these benefits, challenges remain. These include limited technical expertise among some accounting personnel, occasional system downtime, inadequate funding for necessary software and hardware upgrades, and a general under-utilization of the full capabilities of AIS. Conclusively, it is evident that the Accounting Information System is not merely a record-keeping tool but a critical strategic asset that supports decision-making in the College of Education, Akwanga.

Keywords: Accounting Information System, Decision-Making, Tertiary Institutions, Nigeria, Financial Reporting, Organizational Performance.

and other information basis for dealing with decision problems that arises from their organizational operations (Stuart, 2015). The information provided by financial statement, cash flow, variance analysis, managerial costing in planning, organizing decision-making and control are invaluable to achieve objectives of the various interest groups. In spite of all the arrays of accounting tools at our disposal, organizations still wobble, trouble down the drain (Machael, 2011).

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According to Stuart (2012), many people think that accounting as a highly technical field which can be understood only by professional accountants actually nearly everyone practices accounting in one form or the other. In modern times, management requires a wide variety of information to successfully accomplish its aim and objectives. This information is mainly determined by the element of uncertainty about the future and lack of knowledge about the present. Some of these decisions are of strategic importance having a large impact on the business; others are routine operating decision, Machad (2010). Therefore, accounting information is based on laws and regulations governing the handling of accounting report contained in the financial reports of organization. Making the right decision depends on the possession of appropriate, accurate and up to date information provided and presented in a meaningful way. This study tries to examine the contribution of sound accounting system in providing the management with financial and other information basis for dealing with decision problems that arises from their organizational operations, Jackson (2016).

Accounting information system that collects and processes data from the area of accounting planning, business transactions recording, controlling and analyzing should generate valid, timely and qualitative information. Qualitative financial information should be: comparable, relevant and reliable.

This research tries to show the role of accounting information on decision-making process. It is aimed to give management an overview of the role to help it make informed decisions in the future.

Many educational institutions, including the College of Education Akwanga Nasarawa State, face the challenge of data overload and poor information management, leading to suboptimal decision-making. The lack of a structured AIS can result in delays in accessing crucial financial data, misallocation of resources, and uninformed policy changes. This study aims to explore the efficacy of the existing Accounting Information Systems (AIS) and identify areas for improvement, emphasizing its importance in enhancing overall institutional effectiveness. Therefore, the following research questions were asked:

i. What types of accounting information are utilized for decision-making at the college?

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ii. How effective is the current AIS in supporting managerial decisions?
iii. What are the challenges faced in implementing and using AIS?
iv. What measures can be adopted to enhance the role of AIS in decision-making?

The questions sought to answer these set of specific objectives: to assess the current state of the Accounting Information System at the College of Education Akwanga Nasarawa State, to evaluate the impact of AIS on decision-making processes within the institution, to identify challenges faced in the implementation and utilization of Accounting Information Systems (AIS) and to provide recommendations for improving AIS for better decision-making.

Also, the study hypotheses that:

(H_0) -There is no significant relationship between the quality of accounting information and the effectiveness of decision-making processes in the College of Education Akwanga.

(H_0) -The use of accounting information systems does not significantly improve decision-making processes within the College of Education Akwanga.

(H_0) -Accounting information does not significantly influence resource allocation decisions at the College of Education Akwanga.

(H_0) -There is no significant difference in decision-making efficiency before and after the implementation of accounting information systems in the College of Education Akwanga.

Literature Review

Theoretical Framework

This study anchored on two theories in view of the variables being studied. These theories include: Contingency and firm theories.

Theory of the Firm

Coarse (1937) was the promoter of the theory, which saw it make the first step in describing the firm in a theory way which is market related. There are quite a number of economic theories in firm theory that define, clarify and gives forecast of the company, which includes firm's survival, behavior, structure, and association markets.

A firm is a "black box" which works with an aim of meeting managerial conditions related to inputs and outputs that lead to profit maximization or gives present values. The theory assisted in clarifying why managers and entrepreneurs use financial structures that are fixed while having debt and equity select activities that leads to a low value of a firm as compared to if they were the owners of the businesses. It also explains why the result is independent whether a firm is operating with a competitive product, factor markets or monopolistic (Kantarelis, 2007).

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The theory of the firm targets to give answers to these questions: Why the firms are structured in a similar way, for instance as to decentralization or hierarchy? Organization, Boundaries, Existence, firm's heterogeneity activities and their performances, the drive of different actions for different firms, evidence and the assessments put in place for a particular firm theory (Thomas, 2008).

De Paula (1990) in support stated that risk assessment is important for the existence of the firm. Millichamp (1999) in support stated that monitoring of activities being undertaken by a firm reduces risk of deliberate handling of accounts and automatically leads to an increase of element of checking. This leads to profits of a firm being maximized since it makes fraud more difficult to be committed. Batra (1992) stated that have control in documents is a good driver to firm's performance. This theory becomes very important in the current research proposal since it assists in shedding light on how to make better decisions through managers having an interaction with financial accounting information.

Contingency Theory

This theory is a methodology of studying organizational performance in which it gives explanations as to how contingent related factors example; external environment, technological factors and culture, affect the function and design of organizations (Drury, 2008). A certain culture in and organization is not applicable to another organization and this is the main assumption underlying contingency theory. In that regard, organizational efficiency purely depends on a fit that exists between the type of volatility, environmental, technology, the organizational size, its information system, and the features of the organizational structure. (Woods, 2009) studied structural approaches in organizations and this formed basis where contingency theory established theories of sociological functionalist.

The theory is used to give a description on relationship that exists between organizational control and its performance, particularly dependability of financial reporting (Cadez & Guilding, 2008).

Some of the factors influencing control of the systems by management include; Environment outside the organization, size of the firm, technology used by the firm, structure and national culture (Cadez & Guilding, 2008). The theory implies move to develop strategies used to match and control activities in an organization are highly encouraged by technical activities.

Organization culture is highly influenced where information is located in relation to technology and environment. When there is non-routine technology and the environment is uncertain, information is usually frequently internal. On the other hand, where the technology is routine or the environment surrounding is certain, information is outside

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the organization. Measurements of control and structure are activity's structure & authority structure, i.e., guidelines and measures which regulate the will of individuals. Authority is the social power. Where we have uncertainty or technology that is changing, Decentralization is seen to be more suitable. On the other hand, centralization becomes suitable in environments that are certain. According to Contingency theory, design and control that a system uses is dependent on how the organization is set and more importantly on how the set controls operate. (Fisher, 1998). With these internal and external factors affects how control systems are selected and used by organizations. Factors including external environment, size, structure, technology, strategy and national culture influence how the control systems are managed. This model proposes that the forces brought by technical activities bring about development that institution use when undertaking internal control and coordination of its activities.

Users of accounting information in an institution

Accounting information must aid efficiency and not only must it highlight existing deficiencies and provide a basis for appropriate action, but it must further the interest of the institution by recommending changes for the improvement of the plans, policies, procedures institution. Wahab (2013) stipulates that various individuals and institutions use the economic data that are gathered and communicated by the accounting system for assistance in making decision regarding future actions.

Bankers and suppliers need accounting information with which to appraise the financial soundness of a business organization and to access the risk involved in making loan and granting credit. Government agencies are concerned with the financial activities of institution for purpose of taxation and regulation, (Meigs, 2008).

The dependent individuals who are most involved with the end product of accounting are those charged with responsibility of directing the operations of the enterprise. They are often referred to as "management" managers rely upon the accounting information to assist them in evaluating current operations and in planning future operations. Accounting is a language which communicates financial information to people who have an interest in organization manager, shareholder and potential investors, employees, creditors and the government, (Wilson, 2014).

Managers require accounting information which will assist them in their decision making and control activities for example, information needed on the estimated selling price, cost, demand competitive position and profitability of various products which are made by the organization. Shareholders require accounting information on the value of their investment and the income which is derived from their shareholding. Employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies, (Meigs, 2011).

Creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations, (Lovis, 2011). Government agencies like statistical offices collect accounting information which is needed such as information for the detail of sales activity, profit investments, stocks, dividend paid, and the proportions of profits absorbed by taxation and so on. In addition, the federal Inland Revenue is needed in accounting information for purpose of taxation. All this information is important for determining policies to manage the economy, (Jackson, 2016).

Accounting information is not confined to business organization as stated above. Non-Governmental Organizations such as humanitarian associations require accounting information for decision making and for reporting the result of their activities. For example, a sport club with required information on the cost of undertaking the various activities so that a decision will be made on the resources which must be used to finance them, (Kibret, 2011).

An examination of the various users of accounting information indicates that they can be sub divided into two categories: Internal users within the organization and External users outside the organization. The above broad category of users into internal and external users presupposes that they need the information for different purposes. Thus the kinds of accounting information they need are also different. In fact, accounting information system is one of the largest information systems in most organization, (Jackson, 2016).

Accountants use accounting information to enhance their role within the institution and organization. The accountant fought a constant battle against the failure of record. During the 1960s the accountant was able to respond to manager's requests for reports on the business activities.

Computers provided a more efficient means of keeping the books, and they afforded the accountant quick access to financial information for reporting purposes (Leo Burnet, 2012).

Useful financial reporting establishment is based on accounting information. Many traditional accounting tasks dealing with recording and processing of accounting transactions can be reliably automated thus; technologies add more incremental value to organizations in this regard anymore. Rather, an accountant's worth is now reflected in higher order critical thinking skills, such as designing business processes, developing c-business models, providing independent assurance, and integrating strategic accounting knowledge automatically (Hunton, 2012).

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Qualitative Characteristics of Accounting information

Cost Benefits Balance

The characteristics of managerial accounting report information provide general guidelines for their preparation of report to meet the various needs of management, (Peterson, 2011). In applying these guidelines, considerations must be given to the specific needs of manager and the reports should be tailored to meet these needs. In preparing reports, costs are incurred and a primary consideration is that the value of the management reports must at least be equal to the cost of producing them. This overriding cost- benefits evaluation must be considered no matter how information report may be. Therefore, a report should not be prepared if its cost exceeds the benefits derived by users, (Wahab, 2013).

Relevance

Relevance means that accounting specific action has been considered by management. In applying the concept of relevance, it is important to recognize that some accounting information may have a high degree of relevance for one use but may have little or no relevance for another use, (Kaplan, 2009).

Timeliness

Timeliness refers to the need for accounting report to contain the most up to date information. In many cases, outdated data can lead to unwise decision. In some cases, the timeliness concepts may require the accountant to prepare reports on a pre-arranged schedule such as daily, weekly or monthly. In other cases, reports are prepared on a regular basis or only when needed, (Peterson, 2011).

Accuracy

Accuracy refers to the need for the report to be correct within the constraints of the use of the report and the inherent in accuracies in the measurement process. If the report is not accurate management decision may not be precise, (Meigs, 2011). For example, if inaccurate report on a customer's past payment practice is presented to management, an unwise decision in granting credit may be made. As previously indicated, the concept of accuracy must be applied within the constraints of the use to be jade of the report. In other words, there are occasions when accuracy should be sacrificed for less precise data that are more useful to management. For examples, in planning production, estimates (forecast) of more accurate data from past sales, (Wahab, 2013).

In addition, it should be noted that there is inherent inaccuracy in accounting data that are based in estimates and approximates. For example, in determining the unit cost of a

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product manufactured, an estimate of depreciation expenses on factory equipment is used in the manufacturing process must be made. Without this estimate, the cost of the product would be of limited usefulness in establishing the product in the selling price, (Kaplan, 2009).

Clarity

It refers to the need for report to be clear and understandable in format and content reports that are clear and understandable, it will enable management to focus on significant factor in planning and controlling operations that is, reports on actual and expected costs in standard cost and variance analysis, (Jackson, 2016).

Conciseness

Conciseness refers to the equipment that the report has being brief and straight to the point.

Although the report must be complete and include all relevant information, the inclusion of unnecessary information wastes management's time and makes it more difficult for management to focus on the significant factors relevant to a decision. For example, reports prepared for the top level of management should usually be broad in scope and present summaries of data rather than small details, (Jackson, 2016).

Determinants of Decision Making

Decision Specific Characteristics

Decision's understanding is the level to which the individual making a decision knows the problem at. Nooraie, (2011) finds familiarity to be significantly and negatively related to the processes involved in making strategic decisions, He however finds that in making strategic decisions, familiarity is significantly positively and linked to politicization Dutton, (2006) found out that crisis is linked to devolution. A number of studies (e.g. Milburn, 2003) however have discovered that when there exists actual crisis, the relationship becomes centralized. There is criticalness to decision makers when making decisions, and this brings about influence in decision characteristics process (Carter, 2011). In a study conducted out with reference to decision, Astley et al. (2012) concluded that decision's complications is directly related to the level of decisions made. Papadakis et al. (2008) suggested that there is a negative association of the degree of rationality when making decisions, but positive relation to the degree of decentralization when a new business investment in marketing.

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Organizational Structure and Power

There are several ways of defining Organizational structure. Frederickson (2006) describes it as the point of formalization, integration and centralization. Formal integration and extent of rationality and collaboration are positively linked in making more innovative in more successful firms. Miller (2007) identified a positive relationship between rationality in making decisions and formalization but when he compared centralization and decision making, there was a negative relation. Wally and Baum (2014) concluded that when there is centralization in a firm when making decisions, the executive evaluate an alternative at a slower pace. When there is centralization of power, a positive influence on processes of making decisions occurs and this affects the extent of politicization (Bourgeois and Eisenhardt, 2008). Patterns found when making decisions in organizations in are brought about by organizational models used which include bureaucracy and machine adhocracy and they are usually linked to the structure of the organization and in other cases the leadership styles in the organization (Muluken, 2010).

Organizational Size

Strategic decisions of an organization are influenced by the size of the organization. Smaller business has much greater participation in making decisions as compared to managers of larger units (Duhaime and Baird, 2007). There are inconsistent results that have been developed in Literature review in relation to the size of the firm and making of strategic decisions. Example Fredrickson (2006) identified that there is a positive relationship between comprehensiveness in decision making. Dean and Sharfman (2013) did not find such an existing relationship. On the other hand, Nooraie (2008) studied that the size of an organization and rationality has a positive association in decision making but there is a negative relationship when compared with politicization.

Management Education and Experience

There was a finding by Hambrick and Mason (2014) that, amount, and not the field or level of education that a manager possess has a positive relationship to innovations and he of service of top management is negatively related to decisions that they make on product innovations, this support Nahavandi and Malekzadeh (2013) which suggests that specific features greatly affect the heuristics and reasoning capabilities used by managers while making strategic decisions.

Empirical Review

Hafij, Jamil and Syeda (2014) did a study on what role accounting information has in making strategic decisions specifically in industrial businesses in Bangladesh. Five areas

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that require strategic decision such as manufacturing decision, human resource decision, basic strategic decision, long term investment decision and marketing decision were considered for the study. T-test, Mean, standard deviation and percentages, were used to define efficiency of the accounting information when making strategic decisions that are long-term. The study proved that there is noteworthy relationship that exists between accounting information and strategic decisions in all the designated areas that considerably depend on accounting information. Ionu and Petec (2015) studied the significance of accounting information in decision making.

The researchers identified four principal qualitative characteristics: Reliability, compatibility of information, comprehensibility, and relevance. The researchers also suggested that accounting information has a crucial role in substantiating the economic decisions, offering the possibility of an accurate representation of economic phenomena and processes. There is a consistent operation and making of decision by the users and they make use of information provided by financial statements. This indicates that accounting information has a positive relationship with decision-making. Gwangwava, Faitira and Tendere (2016) studied organization bookkeeping information: A sample of 135 firms was picked using ZTA database. There was a positive relationship between database information and the performance of SMEs. Harendra (2016) studied relationship that existed between accounting and decision-making in the Sri Lankan Industrial Division. Sample for the study consisted of 70 public quoted manufacturing companies operating in the country. The relationship between accounting information and marketing and manufacturing related strategic decision-making was analyzed using Pearson‟s Correlation. Findings from the study indicated that accounting information has a statistically significant strong positive correlation with both marketing related strategic decision-making and manufacturing related strategic decision making of College Education Akwanga Nasarawa State.

According to Drury (2008) accounting is the language that communicates economic information about the business activities. A central matter in both management accounting and decision-making relates to the linkage of management accounting information (MAI) with strategic planning (Atrill & McLaney, 2009). Literature on this connection is becoming more and more prevalent.

The remarkable development in technology has opened up the possibility of generating and using MAI from a strategic standpoint (Bruening et al, 2008). In a climate of rising uncertainty and rapid change, organizations world over requires greater competence when it comes to accounting practice and effective strategies. Nnenna (2012) and Drury (2008) all state that the turbulent business environment is forcing enterprises to seek more updated accounting information to use in strategic planning. MAI can be a

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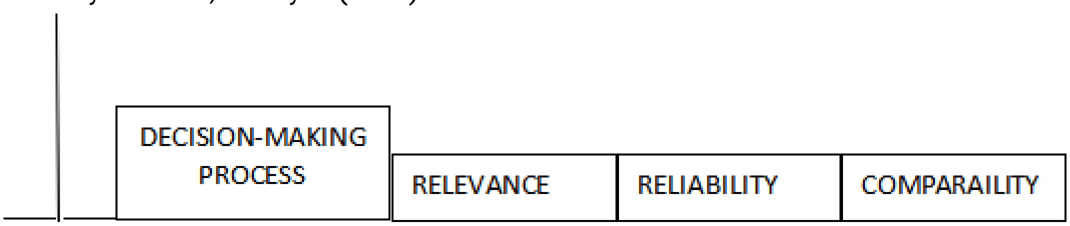
significant aid to effective strategic planning. The use of management accounting as a strategic planning tool is necessary in driving organizations as myriads of threats and challenges continue in a globally connected world (Frezatti et al., 2009).

Various studies have found that financial accounting information could lead to positive results and improved decision-making. This research aims at establishing the role of accounting information and decision-making institution. However, though the studies did have major contributions in significance and scope, they used other study variable leading to a contextual/geographical gap and paucity in literature. The purpose of this research was studying the role of accounting information on decision-making.

Conceptual Framework

A conceptual framework diagrammatically illustrates the predictor variables and how they interact with the dependent variable(s) in the study (Mugenda & Mugend, 1999) as cited by Mbulwa, & Kinyua (2020).



Materials and Methods

Research Design

A research design guides a researcher by giving them a framework that helps them in assessing a research problem (Coopers & Schindler, 2006). It directs the researcher on how to undertake the research process (Kothari, 2010). The study uses a survey research design to study accounting information and its relationship with decision-making in College of Education.

Population of the Study

Population refers to the specific possible cases or elements about which information is desired (Kothari, 2004). According to Creswell (2003), a population is a clear set of people, services, elements, and events, group of things or households that are being examined. For the purpose of this study the study population consisted of 150 in College of Education.

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Sampling Technique and Sample Size

A sample refers to a subset or a true representation of a particular population being studied (Serakan, 2010). Stratified sampling technique was applied in determining the sample size.

According to Creswell (2003) stratified sampling is ideal in instances where the population to be sampled comprises of groups with homogenous characteristics which the researcher is looking for (Kothari, 2004). This method was preferred because the population sampled is purely specific in College of Education. according to the sectors they operate in College of Education Akwanga as they have the information the study requires. The sample size of the study in College of Education with 100 respondents.

Data Collection Procedure

There is collection of primary data from the respondents using questionnaires that were self-administered. Respondents were left with the questionnaires and ample time was provided to fill them and then pick them at a later time after they had been filled. This is done by following up with phone calls to know whether they had been filled.

Validity and Reliability of Data

Validity of the data

Validity refers to the amount of systematic or built-in error in measurement. Validity determines whether the research instruments truly measure what it intends to measure or how truthful research results would be. Confidentiality was assured to the participants and the report was edited to protect identification of individuals. Data collection was subject to some groundwork such as editing, coding and data entry which helped the study to detect errors and omissions. Piloting was carried out to test the validity of the instruments. A pilot study was conducted by the study taking some questionnaires to the staff security group which was filled by some respondents at random. From this pilot study, it was said to detect questions that need to be edited and those that seem ambiguous.

Reliability of the data

Reliability refers to random error in measurement. It indicates the accuracy or precision of the measuring instrument. Reliability analysis allows examination of the properties of measurement scales and the variables making them up. The reliability analysis procedure calculates a number of commonly used measures of scale reliability and information that are provided on the relationship between individual variables in the scale.

Data Analysis

Descriptive statistics are used to analyze the data collected. The data are be coded, edited and analyzed using both statistical and non-statistical methods and the data collected is arranged in systematic way to ensure relevancy and adequacy. The study analyzed the data in order to generate answers to the research questions. The study presented the findings of the study using frequencies, percentages and tables.

Ethical Considerations

In order to keep the confidentiality of the data that was given by respondents; the respondents are not required to write their name and assured that their responses were treated in strict confidentiality. The purposes of the study were disclosed in the introductory part of the questionnaire. Furthermore, misleading or deceptive statements were avoided in the questionnaire. Lastly, the questionnaires were distributed only to voluntary respondent.

Results and Discussion

The Response Rate

A response rate of 66% was obtained. This rate translates to 66% of the total respondents. According to Babbie (2004) response rates of 50% are acceptable, 60% is good and 70% is very good analyze and publish as shown in table 2. The study response rate was good according to Babbie (2004) standards which implies that this study achieved a good response rate. Results are presented in tables.

Table 2: Response Rate

Variable	Response	Response in percentage
Successful	66	66%
Unsuccessful	34	34%
Total	100	100%

Source: Survey, 2025

Sample Characteristics

The sample demographics on gender, age, education and work experience are presented in this section.

Gender

The study also wants to establish gender status of the respondents. Figure 1 presented these findings. Majority of the respondents were male who accounted for (68.6%) while female respondents accounted for 31.4%. The findings show that this study was a male dominated study.

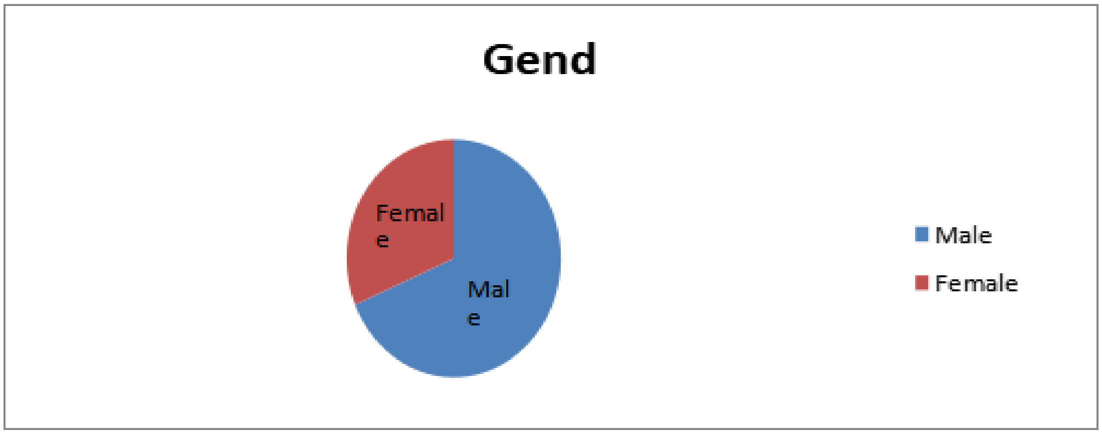

Figure 1: Gender

Age

Age bracket of the respondents was also a concern for the study. Figure 2 presented these findings.

Respondents aged between 21 and 36 years were 29.2%. Those aged above 50 years were 25.9% while those of 36 to 50 years were 33.8%. Below 20 years respondents were 11.1%. The findings imply that the respondents were people who were relatively advanced in age as they lay above 36 years as were at their career peaks.

Work Experience

Table 3 represents work experience of the respondents that the researcher sought to find. Forty-two percent of the respondents had work experience of above 5 years while 32.8% of the respondents had experience of 2-5 years. Twenty-five percent of the respondents had experience of below 2 years. The findings indicate that most participants had a better experience and hence it is adequately appropriate to take part in this study.

Table 3: Work Experience

Serial Number	Percentage	Year of work experience
1	42	5
2	32.8	2-5
3	25	2
Total	**100**	

Source: Survey, 2025

Education Level

The study finds out the highest achieved education level of the respondents. Figure 2 presented these findings. (67.5%) of the respondents, who were the majority had attained a bachelor's degree on the other hand, 26.4% of the respondents had attained a master degree. Above three percent of the respondents (3.3%) had attained a PhD doctorate degree while less than 3 percent (2.8%) had attained a diploma as their highest attained level of education. From the findings, the respondents were well informed as majority had attained higher education hence were informed individuals who would make rational decisions in terms of being accurate in answering the research questions as they were well versed with the environment within which their associations operated in.

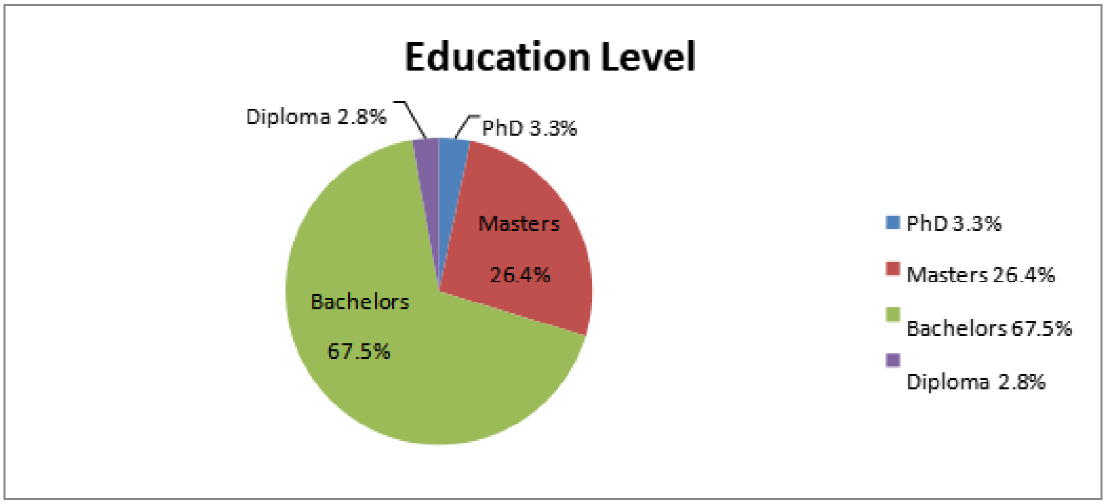

Figure 2: Education Level

Accounting Information and Decision-Making

Information Comparability and Decision-Making

The study sought to find out the role of comparability on decision-making. Table 3 presented the findings. 53.1% who were the majority agreed that financial statements of one accounting period are comparable to another and this helped users to derive meaningful conclusions. 64% of the respondents agreed that financial statements prepared were consistent with those of other and this enabled the institution analyze its performance relative. 68.8% of the respondents agreed that financial information made it easier for users to choose between alternatives. 64.1% of the respondents agreed that qualitative characteristics of financial statements were easily compared to those of industry average. 64% of the respondents agreed that users of financial information were able to compare financial reports generated in different periods. The overall mean was

3.5 with standard deviation of 1.25. The findings imply that information comparability is an important determinant of decision-making.

Table 4: Information Comparability and Decision-Making

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Statements are Comparable between accounting periods	6.2%	21.1%	19.5%	35.9%	17.2%	3.4	1.18
Statements are consistent with those of other CAs.	11.7%	16.4%	7.8%	46.1%	18.0%	3.4	1.28
Information helps users choose among alternatives	10.9%	11.7%	8.6%	50.0%	18.8%	3.5	1.24
Qualitative characteristics	13.3%	14.8%	7.8%	41.4%	22.7%	3.5	1.35
Users able to compare financialreports for different periods	6.2%	21.1%	8.6%	44.5%	19.5%	3.5	1.20
Average						**3.5**	**1.25**

Source: Survey, 2025

Information Reliability and Decision-Making

The study sought to find out the role of information reliability on decision-making. The findings were presented in Table 4 79.7% of the respondents agreed that accounting information used by management in decision-making is verifiable. 74.3% of the respondents agreed that financial information was faithfully represented and this is key in the decision-making process. Majority of the respondents or 76.5% agreed that reliability in accounting information had predictive value which aided in decision-making. 71.1% of the respondents agreed that financial information had neutrality and hence could be depended on when making decisions. About 87.5% of the respondents agreed that information generated from accounting Systems displayed an element of completeness and this helped in decision- making. The overall mean was 3.9 with standard deviation of 1.04. The findings imply that information reliability is a key determinant of decision-making.

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Table 5: Information Reliability and Decision-Making

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Information verifiability	4.7%	4.7%	10.9%	65.6%	14.1%	3.8	0.91
Faithful Representation	7.8%	7.0%	10.9%	51.6%	22.7%	3.7	1.12
Predictive value	3.9%	10.9%	8.6%	57.0%	19.5%	3.8	1.01
Financial information Neutrality	4.7%	11.7%	12.5%	36.7%	34.4%	3.8	1.16
Information Completeness	3.1%	3.1%	6.2%	14.1%	73.4%	4.5	0.97
Average						**3.9**	**1.04**

Source: Survey, 2025

Information Relevance and Decision-Making

The study sought to find out the role of information relevance on decision-making. The findings were presented in Table 6, 83% of the respondents agreed that accounting information used by management in decision- making was timely and this timeliness was important especially when making decisions. 85.9% of the respondents agreed that there was feedback value associated with financial accounting information hence enabling managers to act on feedback in relation to decision-making process. 89% of the respondents agreed that there was understand ability of information in relation to decision-making process. Majority of the respondents or 76.5% agreed that the users of financial statements could depend on consistency in release of development of financial data hence enabling them make decisions. Majority of the respondents 87.5% of them agreed that financial accounting information had predictive value which aids in decision making. The overall mean was 4.1 with standard deviation of 0.98. The findings imply that information reliability is a key determinant of decision-making.

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Table 6: Information Relevance and Decision-Making

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Accounting information timeliness	4.7%	6.2%	6.2%	43.8%	39.1%	4.1	1.06
Feedback value	4.7%	4.7%	4.7%	50.0%	35.9%	4.1	1.01
Understandability of information	1.6%	6.2%	3.1%	40.6%	48.4%	4.3	0.91
Consistency in release of development of financial data	7.8%	3.1%	12.5%	65.6%	10.9%	3.7	0.99
Predictive value	3.1%	4.7%	4.7%	46.9%	40.6%	4.2	0.98
Average						**4.1**	**0.98**

Source: Survey, 2025

Decision-Making

The study sought to assess College of Education, Akwanga decision making. The findings were presented in Table 7. 57.8% of the respondents agreed that elaborate problem recognition measures had been put in place to help make decisions on identifying gaps associated and need for addressing such problems. 65.6% of the respondents agreed that definition of the specifications, goals and objective that answer problem in decision-making. 64.8% there was a clear methodology designed on how decisions were undertaken in attempt to address any concern in the charity association. 68.7% of the respondent agreed that action was well carried out on specific decisions according to the stipulated processes associated with decisions. 68% of the respondents agreed that the management made use of feedback gotten from other parties in aligning and making better futuristic decision. Results indicated that accounting information was important in determining decision-making.

Table 7: Decision-Making

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Problem recognition	17.2%	12.5%	12.5%	32.0%	25.8%	3.4	1.43
Definition of goals and objectives	10.2%	13.3%	10.9%	32.0%	33.6%	3.7	1.34
Clear methodology	10.2%	9.4%	15.6%	45.3%	19.5%	3.6	1.20
Actions on decisions	7.0%	10.9%	13.3%	32.0%	36.7%	3.8	1.24
Feedback	10.9%	7.8%	13.3%	24.2%	43.8%	3.8	1.36
Average						**3.6**	**1.31**

Source: Survey, 2025

Discussion

From the study sample characteristics results majority of the respondents (75.8 %) were male while most respondents 45% of the respondents were aged between 36 to 50 years. Forty-two percent of the respondents had work experience of above 10 years and 64.1% of the respondents had attained a bachelor's degree. Most respondents (64.1%) of the respondents had worked in their respective for 6 to 10 years.

Comparability as a variable overall mean was 3.5 with a standard deviation of 1.25. The findings imply that information comparability is an important determinant of decision-making.

Reliability as a variable overall mean was 3.9 with standard deviation of 1.04. The findings imply that information reliability is an important determinant of decision-making.

Relevance as a variable overall had a mean of 4.1and a standard deviation of 0.98. The findings suggest that information relevance is an important element of decision-making.

This study examined The Role of Accounting Information System (AIS) in Enhancing Decision-Making Processes in an Organization, as evident in the College of Education, Akwanga and corroborated by Harendra (2016) who studied relationship that existed between accounting and decision-making in the Sri Lankan Industrial Division. The central objective was to assess how AIS influences the accuracy, timeliness, and reliability of financial reporting, and how such information supports informed managerial decision-making.

The findings revealed that the AIS in the College has significantly improved the quality of financial information by producing timely, relevant, and accurate reports that assist in budget preparation, expenditure control, and resource allocation. These reports have enabled management to make data-driven decisions, thereby reducing guesswork and enhancing responsiveness to both operational and strategic needs.

Furthermore, the study found that AIS implementation has streamlined financial processes, minimized errors, and strengthened internal control mechanisms. It has also fostered greater compliance with statutory regulations, promoting transparency and accountability in the institution's financial management practices.

However, despite these benefits, challenges remain. These include limited technical expertise among some accounting personnel, occasional system downtime, inadequate funding for necessary software and hardware upgrades, and a general underutilization of the full capabilities of AIS.

Conclusion

Conclusively, the analysis, it is evident that the Accounting Information System is not merely a record-keeping tool but a critical strategic asset that supports decision-making in the College of Education, Akwanga. By providing timely and accurate financial information, AIS enhances the institution's capacity to plan effectively, allocate resources efficiently, and respond appropriately to changing circumstances. Nevertheless, the optimal impact of AIS depends on the competence of its users, the robustness of the technological infrastructure, and the commitment of institutional leadership to continuous improvement. Without these factors in place, the full potential of AIS in improving decision-making processes cannot be realized.

Recommendations

i. The College should intensify capacity-building initiatives for accounting and administrative staff through regular training and retraining. Adequate budgetary provision should be made for periodic system upgrades and maintenance to ensure both efficiency and data security.
ii. Additionally, AIS should be integrated with stronger internal control mechanisms to safeguard against fraud and unauthorized access.
iii. Management should also promote awareness among all relevant departments on how AIS-generated information can be used to enhance operational and strategic decisions.
iv. Finally, a sustainable funding framework should be established to guarantee the continuous and effective operation of the AIS.

Implications of the Study

The results of this research carry important theoretical, practical, and policy implications. From a theoretical perspective, the findings reinforce established decision-making theories which posit that timely and accurate information is central to sound managerial choices. This study supports the view that AIS is not solely an administrative system but a core component of strategic management.

From a practical standpoint, the study highlights the necessity for institutions like the College of Education, Akwanga, to invest in both the infrastructure and human capacity needed to maximize AIS benefits. Improved AIS utilization can lead to better budgetary control, more efficient resource allocation, and enhanced accountability.

From a policy angle, the study suggests that institutional and governmental education policies should clearly define guidelines for AIS implementation, periodic system audits, and continuous staff development. This would ensure consistency, transparency, and sustainability in financial management across public educational institutions.

Suggestions for Further Research

While this study has shed light on the role of AIS in decision-making, it has also opened avenues for further inquiry. Future researchers could conduct comparative studies across multiple tertiary institutions to identify best practices and shared challenges. Longitudinal studies could also explore the relationship between sustained AIS adoption and the long-term financial sustainability of institutions. Moreover, with the emergence of technologies such as Artificial Intelligence, Big Data Analytics, and Cloud Computing, research could examine how these innovations can be integrated into AIS to further enhance decision-making in the education sector.

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