

عنوان مقاله:

Effect of accounting control on the financial performance of multinational companies in Nigeria

محل انتشار:

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نویسندگان:

Betty Ali-momoh - Department of Accounting, Faculty of Management Sciences, Federal University Oye-Ekiti, Ekiti State, Nigeria

Folasade Olorunsola - Department of Accountancy, Rufus Giwa Polytechnic, Owo, Nigeria

Yusuf Oyedeko - Department of Finance, Faculty of Management Sciences, Federal University Oye-Ekiti, Ekiti State, Nigeria

خلاصه مقاله:

The study investigated the effect of accounting control on performance of multinational firms in Nigeria. This study employed descriptive design method. The data required for this study were secondary in nature and it was sourced from annual financial reports of the sampled listed firms on the Nigerian Exchange Group for period of 11 years (2012-2022). The population for this study covered all the twenty-one listed consumer goods manufacturing on Nigerian Exchange Group (NGX) as at 30th May, 2023. Thirteen of the consumer goods manufacturing companies which are consistently traded are selected as the sample size. Thus, the number of the observation constitutes one hundred and forty-three (143). The study employed panel regression analysis techniques. The study revealed that preventive, detective and corrective controls has a positive and significant relationship with profit after tax with coefficient value of (0.642113,  $p = 0.0147$ ), (1.174610,  $p = 0.0001$ ), and (0.599479,  $p = 0.0130$ ). The study concluded that accounting control has positive and significant effect on the performance of consumer goods manufacturing companies in Nigeria, especially, when measured performance in terms of profit after tax. Hence, the study recommends that the management of multinational companies should pay more attention to pay more attention to implementation of accounting detective controls.

کلمات کلیدی:

Profit after tax, Accounting control, multinational companies, Nigeria

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