Effect Of Human Resource In Accounting Information System On Management Decision-Making In Seventh-Day Adventist Institutions In Eastern Nigeria

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ABSTRACT
The constant changes in the business environment, both domestic and international, have brought about great challenges on management of business organizations. Despite huge investments in accounting information systems, several organisations have not realized the full potential benefits of using these systems because of persistent failures. This study therefore investigated the effect of human resources in accounting information system on management decision-making in Seventh-day Adventist institutions in Eastern Nigeria Union Conference. This study adopted a cross-sectional survey research design. The population of this study was 250 accounting officers (Management, and General Administration) in the 24 entities. The sample size was total enumeration of all the 250 employees. A structured and validated questionnaire was used for data collection. The response rate was 84.4%. Data was analyzed using inferential statistics (simple linear regression analysis). The findings revealed that human resources in AIS has a positive and significant effect on management decision-making in Seventh Day Adventist Institutions in the Eastern Nigeria. Based on the findings of this study, the study recommended that institutions should give devoted attention on factors that will promote human resource development in the institutions, as this is capable of contributing positively on the management of the organization, which include informed decision-making.

Keywords: Accounting information system (AIS), Human resource (HR), Management decision making (MDM), Information systems (IS)

INTRODUCTION
The drive for business sustenance, improvement, development, and expansion in the contemporary society has called for managers to consider further management strategies focused at improving decision making in the organizations. One of such strategies is the installation of accounting information system in the business organizations.
The constant changes in the business environment, both domestic and international, have brought about great challenges on management of business organizations (Sinha, 2020; Shagari, Abdullah, & Saat, 2017). There are increasing high levels of competitions and much uncertainty. There are challenges in technology and the technological development itself has linked business activities into a global village. Amidst these challenges, accounting has come to play a pivot role as the main language of all businesses and organizations (Hummel, & Horisch, 2020). Managers need accounting information on which to base their decisions if they are to move their businesses forward for greater success. The quality of the decisions taken will depend on the quality of the accounting information generated from the installed accounting system (Phornlaphatrachakorn, 2020).

Poor accounting information system in organizations has led to failures in organizations. The major reason for the collapse of some big corporations across the globe such as Enron, WorldCom, and AIG were creative accounting and manipulation of financial statements (Dan, 2017; Inanga, & Sen, 2014; Zimbelman, Albrecht, Albrecht, & Albrecht, 2012; Jennings, 2009). In 2002, Enron, a major energy company, collapsed as a result of manipulation of accounting figures in relation to share price manipulation. In 2005, AIG was investigated for accounting fraud and non-adherence to corporate governance issues. As a result of this scandal, the company lost over $45 billion worth of market capitalization. Dewi, and Hoesada (2020) stated that the financial statements reported should be understandable, relevant, reliable, and comparable. When the financial statements is misleading through creative accounting or earning management it will no longer represent the true and fair view of the financial performance and position of the reporting entity, which will result in making the various stakeholders to take erroneous decisions and even suffer economy damages and hardship.

Globally, when financial inappropriateness or corporate failure occurs, auditors and accountants are usually accused of either guilty of professional negligence of due care, unethical practice, compromise or collusion. This had been seen in many cases, for example Enron, WorldCom, Lever Brothers Nigeria, Cadbury and a host of others. Investigations into the Cadbury corporate fraud indicted Akintola Williams & Deloitte (AWD) of falsifying its financial and accounting reports by inflating its profit figure by millions of Naira (Salaudeen, Ibikunle, & Chima, 2015; Akanbi, 2017). Mmadus and Akomolafe (2014) stated that another similar case to Cadbury's is that of Afribank Nigeria PLC. Afribank's financial reports presented high profits amid accusation by its former Managing Director that the Board of Directors conspired with its auditors to cook the books.

Similarly, Eromosele (2015) posit that in Nigeria precisely October 2006, the board of directors of Cadbury Nigeria Plc. discovered “overstatement” in its accounts, which spanned for many years. The company lost N15 billion as a result of the financial manipulation. In 2009, several CEOs of banks in Nigeria were sacked as a result of manipulation of financial figures, share price manipulation, non-adherence to corporate governance codes and distortion of the financial statement (Okpo, 2020).

An accounting system is effective when it automatically calls management attention to the areas that needs investigation. At the same time, management need to exploit the accounting information in their operations, decision-making, and execution, without which even the best-designed strategies become useless (Lingga, 2020). Accounting Information System (AIS) is
vital to the survival of all organizations, be it profit or non-profit. It is useful for organizing, planning, executing, and controlling of business operations. Accounting plays a role of scorekeeping, attention directing and problem solving. In general, accounting information is useful both for internal users and the external users or the general public in their various decisions. According to Lingga, (2020), Accounting Information System is vital to all organizations and perhaps, every organization whether profit or non-profit, needs to maintain an accounting information system as no organization is exempted from decision-making in their operations. Management decision making in a firm may be deficient and ineffective in addressing routine administration and core financial policy issues that could lead to development, growth and positive business performance, if the accounting information system of the firm is ineffective.

Accounting Information System (AIS) is pivotal in modern organizations for planning, organizing, staffing, directing, and controlling organizations towards achieving the stipulated goals and objectives of the firm. Most firms have been able to improve the AIS with the latest accounting packages for day-to-day activities of the firm (Ngwenya, Chishiri, & Ncube, 2014).

In an increasingly information-focused world, commercial, social and even personal decisions require more reliable, timely and relevant information (Etemad, Wilkinson, & Dana, 2010). The administrative sciences are replete of many studies related to the accounting information system. These studies have been conducted in various areas, environments, and countries. Olaofe-Obasesin (2020) studied effects of accounting information system on organization performance in Nigeria; Ha (2020) studied the impact of organizational culture on the accounting information system and operational performance of small and medium sized enterprises in Ho Chi Minh City, Vietnam; Lingga (2020) researched on user competency to the effectiveness of accounting information system in banking sector; Utomo, Suhartono, and Machmuddah (2020) studied the effect of accounting information systems to facilitate supply chain management in retail companies in Indonesia; Swalhah (2014) carried out a study applied to Jordanian banks; another study examined the impact of AIS on the Islamic banks of Jordan (Alrabei, 2014); Samuel (2013) conducted a study on automobile companies in Kenya; El-Dalabeeh and Al-Shbiel (2012) did a study at Hospital of King Abdullah University; Soudani (2012) investigated the usefulness of AIS for effective organizational performance in listed companies of Dubai financial market. All these studies were conducted in the banking, health and hospitality industry with paucity of research in faith-based institution; therefore, the need to fill this gap. It is in light of this that this study investigated the effect of human resources in AIS on decision making of Seventh-day Adventist institutions in Eastern Nigeria.

Most firms have been able to improve the AIS with the latest accounting packages for day-to-day activities of the firm (Ngwenya, Chishiri, & Neube, 2014). Despite all these packages, there exist some challenges that have affected the accounting information systems of most firms. These include inadequate training of employees, lack of proper placement of employees and departmentalization of duties, inadequacies in the generated financial statements and report, inability to generate information for varied managers needs, including those facing hostile business environment, and in managing shortage of resources. These challenges have led to poor decision making in the several institutional settings (Meiryani, Isa, & Candra, 2020).

In light of the foregoing, the main objective of this study was to examine the effect of human resources in AIS on management decision-making in Seventh-day Adventist institutions in
Eastern Nigeria Union Conference. To achieve this objective, the paper answered the research question – “What is the effect of human resources in AIS on management decision-making in Seventh-day Adventist institutions in Eastern Nigeria Union Conference?” The paper is organized as follows: the introductory section of the paper dealt with the background issues that led to the topic, while section one focused on the review of related literature in line with the concepts, theory, and empirics relating to the study variables. Section two was devoted to methodology adopted for the study with specific emphasis on the population and sample size determination together with data collection. In the third section, the data collected were presented, summarized, analyzed and corresponding findings were discussed, while the fourth and the last section covered the conclusion and recommendations flowing from the findings of the study.

**LITERATURE REVIEW**

**Accounting Information System**

Accounting information is a product of accounting system. Meiryani, Isa, and Candra (2020) explained that the available material, procedures, guiding principles, designed and installed to achieve the aim of accounting in an organization constitute an accounting system of such organization. Hurt (2010) state that accounting cycle comprises 10 steps which are to obtain information about external transactions from source document, analyze transactions, record the transactions in a journal, post from the journal to the general ledger accounts, prepare an unadjusted trial balance, record adjusting entries and post to the general ledger accounts, prepare an adjusted trial balance, prepare financial statements, close the temporary accounts to retained earnings (at year-end only), and prepare a post-closing trial balance (at year-end only).

The International financial reporting standard requires a complete set of financial statements that comprises: Statement of financial position; Statement of comprehensive income or an income statement and Statement of comprehensive income; Statement of changes in equity; Statement of cash flows; and Notes. These statements are expected to be prepared not just to conform with International Financial Reporting Standard, but to provide accountability for the possession and use of entity’s assets. Furthermore, the purpose of accounting information is to help organizations attend their objectives. The system must be effective and efficient such that the accounting information generated could change behaviour and influence decisions. Glautier, Underdown, and Morris (2011) states that the human process which leads managers to recognize or fail to recognize the significance of accounting information requires better understanding and accountants need to be aware of the role of accounting information to enable managers to identify and to learn from their mistakes. The role of human element in effective accounting system cannot be over-emphasized. Hurt (2010) pointed out that human judgment is important in several areas of accounting system. When all the standard and principles are drawn and machinery put in place, human elements are needed to implement and operate the system.

**Decision Making**

Shahsavarani, & Abadi (2015) define decision-making as a cognitive process which ends up in choosing an action between several alternatives. It is a problem-solving process which ends when a satisfying solution is reached. Schoemaker & Russo (2017), define decision-making as the process whereby an individual, group or organization reaches conclusions about what
future actions to pursue given a set of objectives and limits on available resources. This process consists of four key phases: (1) framing, (2) intelligence-gathering, (3) choice and (4) learning from feedback. They further concluded that the accounting and finance functions are traditionally strong in addressing the choice or ranking phase, while leaving idea generation and framing more to other disciplines and functions, such as marketing and strategy. Management decision-making needs vary a great deal and depend on the business environment, organization, and the individual manager’s approach in decision-making. All level of management are involved in decision-making. Business decisions are classified into three namely, strategic, tactical, and operational decisions (Kuruppuge & Gregar, 2020). Strategic decision is a single or combined decision which affect the overall organization; Strategic decisions are made by the highest level of management; tactical decisions are made by senior managers of the firm and are focused on financing, investing, human resources; while operational decisions are made at the supervisory level (Amason, 2001 in Kuruppuge & Gregar, 2020). The end result of all decisions is to use resources in the most effective manner. In each of these levels of decision-making, accounting information plays a fundamental role in guiding management in the right choice or decision-making (Schoemaker & Russo, 2017).

The study adopted the pecking order theory as its theoretical framework. The theory states that as a priority, a company should prefer to finance itself first internally through retained earnings, then debt, and as a last resort, new equity (Tarver, 2020). According to Mullainathan (2003), a key prediction from the pecking order theory is that accounting information system is an important determinant of financing decisions. The key intuition is that managers have an information advantage over outside investors and, as a result, are more inclined to raise external financing when they believe outside investors are overvaluing the company’s stock. According to Leuz and Wysocki (2015), investors, anticipate this behavior and respond to an equity issuance by discounting the stock price. Therefore, information asymmetry leads to adverse selection costs that make external financing less attractive and, in equilibrium, firms end up passing profitable investment opportunities. To the extent that the new financial reporting regulation reduces information asymmetry between managers and investors among adopting firms, then it would reduce adverse selection. As a result, in the context of Myers and Majluf’s (1984) model, firms adopting the new regulation should be more inclined to seek external financing and fund investment opportunities.

Al-Hattami, and Kabra (2019) found that there is a significant role for accounting information system in rationalizing human resources related decisions. Ghorbel (2017) found a positive and significant effect of human resources in AIS on decision-making. Other literatures also showed that there is a positive relationship between AIS and Human resources in AIS on management decision-making (Al-rabei et al., 2015; Kariyawasam, 2016; Mwakio, 2017). A study conducted by Esmeray (2016) focused on the impact of AIS on firm performance in small and medium firms in Turkish. The research result showed that there is a positive relationship between using AIS and the educational level of managers. Kouhy et al., (2009) found out that managerial accountants work closely with their colleagues in human resources to support the function of human resources management. Also Rahman (2016) found out that AIS has a significant impact on Human Resource policy related decisions in the banking sector of Bangladesh. On the contrary, Lingga (2019) found out that inadequate knowledge and skills possessed by the employees’ impact negatively on the effectiveness of Accounting Information System. Also a study by Salehi and Abdipour, (2011) reported a negative effect of human resources in AIS on
decision-making. The study suggested that there are obstacles to the implementation of the accounting information system in companies listed on the Tehran Stock Exchange. Jawabreh and Alrabei, (2012) also conducted a study to recognize the reality of accounting information system (AIS) in Jodhpur hotels and its impact on planning, controlling, and decision making processes. The research showed that there is a negative relation between human resources in AIS and decision-making processes in Jodhpur hotels. Rapina, Yenni, Santy, Currye, and Mita (2020) researched on the success of accounting information systems, found out that human factor did not significantly impact on success of accounting information systems. In lieu of this, the study hypothesized that: Human resources in AIS does not significantly affect management decision-making in Seventh-day Adventist institutions in Eastern Nigeria Union Conference.

Regressionally, the econometric model for this study using regression was;

\[ MDM = \beta_0 + \beta_1HRA + \mu \]  

**equation i**

**METHODOLOGY**

This study adopted cross-sectional survey research design to examine the effects of human resource in accounting information system on management decision making of Seventh-day Adventist Institutions in Eastern Nigeria Union Conference. This study made use of survey research design because the design provides a high level of general capability in representing a large population and is also a convenient way of gathering data. The population of the study was made up of 250 accounting officers (Management, and General Administration) of the 24 entities in the Eastern Nigeria Union Conference of Seventh-day Adventists. The sample size comprised all the 250 accounting officers. Data for the study were collected by the use of a validated structured adapted questionnaire. A total of 211 copies of questionnaire were properly filled and returned. This represented an overall response rate of 84.4%.

**DATA ANALYSES**

Data collected was analyzed using descriptive and inferential statistics. The descriptive data was summarised and presented in terms of means, standard deviations, frequency counts and percentages. Inferential statistics was used to measure the aspects of the effect of human resources in accounting information system on management decision-making. Simple linear regression analysis was applied to test the hypothesis since this study sought to establish the effect of one independent variable on one dependent variable.

**RESEARCH QUESTION:**

1. What is the nature of human resource in accounting information system among personnel in SDA Institution in Eastern Nigeria?
Table 1: Showing the nature of human resource in accounting information system

| Human Resources in AIS | % | % | % | % | % | % | % | X | SD |
|------------------------|---|---|---|---|---|---|---|---|----|
| The personnel including key managers possess adequate knowledge and experience to discharge their responsibilities | 46.45 | 31.28 | 22.27 | 0.00 | 0.00 | 0.00 | 5.24 | .79 |
| The departmental personnel understand the duties and procedures applicable to their jobs | 41.23 | 35.07 | 19.43 | 4.27 | 0.00 | 0.00 | 5.13 | .87 |
| The workload of departmental personnel appears to permit them to be mindful of controlling the quality of their work | 39.81 | 37.91 | 16.59 | 4.74 | 0.00 | 0.00 | 95 | 5.09 | .99 |
| Employee Job descriptions including specific duties, reporting responsibilities and constraints are clearly established and effectively communicated to employees | 39.81 | 31.75 | 20.38 | 7.58 | 47 | 0.00 | 0.00 | 5.03 | .98 |
| Management determines to a large extent the knowledge and skills needed to perform a particular job and this information is used in hiring process | 34.12 | 37.91 | 22.27 | 5.69 | 0.00 | 0.00 | 5.00 | .89 |
| It appears the management, accounting and information technology personnel are sufficiently competent to perform their assigned responsibilities | 36.49 | 31.28 | 26.07 | 5.21 | 47 | 0.00 | 47 | 4.96 | 1.00 |
| **Grand Mean** | 5.07 | 0.77 |

The response format followed the pattern of a six point likert scale ranging from Strongly agree (6), Agree (5), Fairly agree (4), Fairly disagree (3), Disagree (2), Strongly disagree (1), with a criteria mean of 3.5(6+5+4+3+2+1=21/6). Decision rule: Any score below 3.5 is considered low.

Source: Field Analysis (2020)

Table 1 presents the descriptive statistics on human resources in AIS. It revealed the following that:

The personnel including key managers possess adequate knowledge and experience to discharge their responsibilities, with X = 5.24 above the criteria mean of 3.5. SD = 0.79 shows a high convergence of respondents’ responses around the mean.

The departmental personnel understand the duties and procedures applicable to their jobs. X = 5.13 above the criteria mean of 3.5. SD = 0.87 shows a high convergence of respondents' responses around the mean.
The workload of departmental personnel appears to permit them to be mindful of controlling the quality of their work. \( X = 5.09 \) above the criteria mean of 3.5. SD = 0.99 shows a high convergence of respondents’ responses around the mean.

Employee’s job descriptions including specific duties, reporting responsibilities and constraints are clearly established and effectively communicated to employees. \( X = 5.03 \) above the criteria mean of 3.5. SD = 0.98 shows a high convergence of respondents’ responses around the mean.

Management determined to an adequate extent the knowledge and skills needed to perform a particular job and this information is used in hiring process. \( X = 5.00 \) above the criteria mean of 3.5. SD = 0.89 shows a high convergence of respondents’ responses around the mean.

It appears the management accounting and information technology personnel are sufficiently competent to perform their assigned responsibilities. \( X = 4.96 \) above the criteria mean of 3.5. SD = 1.00 shows a high convergence of respondents’ responses around the mean.

Finally, the grand \( X = 5.07 \) shows that in terms of human resources in AIS, the respondents showed a very high response towards agreeing with all the statements raised, and a grand SD = 0.77 shows a high level of convergence of the respondents’ responses around the mean.

2. What types of management decisions are made by SDA Institutions in Eastern Nigeria?

| Management Decision                                                                 | Strongly Agree | Agree | Fairly Agree | Fairly Disagree | Disagree | Strongly Disagree | Missing | Total | X  | SD |
|-----------------------------------------------------------------------------------|----------------|-------|--------------|----------------|----------|-------------------|---------|-------|----|----|
| Management makes investment decision                                              | 72.0           | 26.5  | 1.4          | 0              | 0        | 0                 | 0       | 5.71  | 0.49|
| Management makes decision regarding human resources                                | 65.4           | 34.1  | 0            | 0              | 0        | 0                 | 5       | 5.63  | 0.61|
| Management makes decision on the production of goods and services                 | 67.3           | 31.3  | 5            | 0              | 0        | 0                 | 9       | 5.62  | 0.73|
| Management makes financial decision                                                | 70.1           | 25.6  | 4.3          | 0              | 0        | 0                 | 0       | 5.66  | 0.56|
| Management makes assets management decisions                                       | 66.8           | 28.4  | 4.7          | 0              | 0        | 0                 | 0       | 5.62  | 0.58|
| Management makes strategic decisions                                               | 70.6           | 28.4  | 9            | 0              | 0        | 0                 | 0       | 5.70  | 0.48|
| Management makes operational decisions                                             | 64.9           | 30.3  | 4.7          | 0              | 0        | 0                 | 0       | 5.60  | 0.58|
| Management make use of accounting information in all decision making process       | 62.1           | 33.2  | 4.7          | 0              | 0        | 0                 | 0       | 5.57  | 0.58|
| **Grand Mean**                                                                    |                |       |              |                |          |                   |         | 5.63  | 0.32|

Source: Field Analysis (2020)
Table 2 presents the descriptive statistics of Management Decision Making. The result shows the following that:

Management makes investment decision. $X = 5.71$ above the criteria mean of 3.5. $SD = 0.49$ shows a moderate convergence of respondents’ responses around the mean.

Management make decisions regarding human resources. $X = 5.63$ above the criteria mean of 3.5. $SD = 0.61$ shows a moderate convergence around the mean.

Management makes decision on the production of goods and services. $X = 5.62$ above the criteria mean of 3.5. $SD = 0.73$ shows a moderate convergence around the mean.

Management makes financial decision. $X = 5.66$ above the criteria mean of 3.5. $SD = 0.56$ shows that the responses of the respondents converged around the mean.

Management make assets management decisions. $X = 5.62$ above the criteria mean of 3.5. $SD = 0.58$ shows that the responses of the respondents converged around the mean.

Management makes strategic decisions. $X = 5.70$ above the criteria mean of 3.5. $SD = 0.48$ indicates a moderate convergence around the mean.

Management also makes operational decisions. $X = 5.60$ above the criteria mean of 3.5. $SD = 0.58$ shows a moderate convergence around the mean.

Conclusively, the table reveals that all of the respondents responded positively that the management make use of accounting information in all decision making process. $X = 5.57$ above the criteria mean of 3.5. $SD = 0.58$ shows that the responses of the respondents converged around the mean.

The grand $X = 5.63$ suggest that in terms of management decision making respondents showed a very high response towards agreeing than disagreeing with all the statements raised. A grand SD = 0.32 shows a high level of convergence of the respondents’ responses around the mean.

Combining the results of Tables 1 and 2 shows that human resources in Accounting Information System has the same pattern of increase with the Management Decision Making in Seventh-day Adventist Institutions in Eastern Nigeria. The findings reveal that personnel possesses adequate knowledge and experience, which results into understanding the duties and procedures applicable to their jobs. Thus they are able to generate accounting information that enhances informed management decision-making. Management are therefore armed with accounting information, which is responsible for a better management decision-making concerning investment, human resource management, operational, strategic and making other financial decisions. Therefore, one can safely conclude that there is the likelihood that human resources in accounting information system will significantly affect or contribute positively to management decision-making in the Seventh-Day Adventist Institutions in Eastern Nigeria.

**HYPOTHESIS:**

*Human resources in AIS does not significantly affect management decision-making in Seventh-day Adventist institutions in Eastern Nigeria Union Conference.*

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Table 3: Summary of Regression Analysis for the Effect of Human Resources in Accounting Information System on Management Decision Making in Seventh-Day Adventist Institutions in Eastern Nigeria.

| Model One | Unstandardized Coefficients | Standardized Coefficients | T     | Sig. |
|-----------|-----------------------------|----------------------------|-------|------|
|           | B                           | Std. Error                 | Beta  |      |
| 1         | (Constant)                  | 5.072                      | .144  | 35.303 | .000 |
|           | 111                         | .028                       | 266   | 3.983 | .000 |
| a. Dependent Variable: Management Decision Making (MDM) | R² = 0.071 | F₁,₂₀⁹ = 15.861** |

From Table 3, the estimated model of the regression analysis is;

\[
MDM = 5.072 + 0.111\text{HRA} + \mu
\]

Where: \(MDM = \text{Management Decision Making}, \text{HRA} = \text{Human Resource in AIS}\)

Table 3 above shows the simple linear regression analysis for the effect of Human Resources in Accounting Information System on management decision-making in Seventh Day Adventist Institutions in the Eastern Nigeria. The result revealed that Human Resources in AIS had positive and significant effect on management decision making in the case study. The R value 0.266 shows that human resources have a weak positive relationship with management decision making in Accounting Information System in Seventh Day Adventist Institutions in the Eastern Nigeria. The \(R^2 = 0.071\) indicates that only about 7.1% variation that occurs in management decision making in Accounting Information System in Seventh Day Adventist Institutions in the Eastern Nigeria is accounted for by human resources while the remaining 92.9% changes that occur is accounted for by other variables not captured in the model. The regression model shows that when human resources is at a constant zero, management decision making will be 5.072 implying that without human resources, management decision making will still be positive as shown by the constant value. The results of the simple regression analysis indicate that when human resources is improved by one unit management decision making will be positively affected by an increase of 0.111 unit. The result suggests that human resources are contributor to management decision-making in Accounting Information System in Seventh Day Adventist Institutions in the Eastern Nigeria. Therefore, the null hypothesis, which states that Human resources in AIS does not significantly affect management decision-making in Seventh-day Adventist institutions in Eastern Nigeria Union Conference, was rejected.

**DISCUSSION**

The findings reveal that accounting personnel possesses adequate knowledge and experience which results into understanding the duties and procedures applicable to their jobs, thus leading to accounting information that positively impact on management decision-making. The result agrees with the studies of Eierle and Schulze (2013) and, Dehghanzade and Moradi (2011) all of which reveal that human element in accounting information system is important
both for processing and generating of the required accounting information for decision-making. Wild (2005) defined AIS to include the human elements, records, and methods that collect and process data from transactions and events, organize them in useful forms, and communicate results to decision makers. Hurt (2010, p. 31) added, “And, while IT has had a profound impact, it has only increased the need for and, opportunity to exercise human judgment”. The grand mean of 5.63 suggest that in terms of human resources respondents showed a very high response towards agreeing than disagreeing with all the statements raised. By affirming those statements, the respondents in the study suggest Human resources in AIS will impact positively and significantly on Management decision-making if Human resource policies and practices are given ample attention. Thus the personnel including key managers, need to possess adequate knowledge and experience to discharge their responsibilities; The departmental personnel need to understand the duties and procedures applicable to their jobs; The workload of the departmental personnel should be arranged in such a way that it allows them to be mindful of controlling the quality of their work. Other area to be mindful of is the commitment to competence. In this case the employee job descriptions, and other specific duties, reporting responsibilities, and constraints should be clearly established and communicated to employee.

CONCLUSION AND RECOMMENDATIONS

The study examined the effect of human resources in accounting information system on management decision-making in Seventh-day Adventist institutions in Eastern Nigeria. The study concluded that human resources in AIS have a significant effect on management decision-making. Based on this finding, the institutions should give devoted attention on factors that will promote human resource development in the institutions, as this is capable of contributing positively on the management of the organization, which include informed decision-making. It is clear that when informed decisions are taken by organizations their performance improves, which would bring positive impact on the economy. Hence, the following recommendations:

1. The management should engage qualified and experienced personnel to man their accounting information system, and their workload should be designed to allow for quality delivery.
2. The management of institution should exploit accounting information in their decision-making. Quality decisions will lead to improved organizational performance, which would impact positively on the economy.
3. The management should also formulate policies that give devoted attention to human resources development in accounting information system as to generate quality accounting information for quality decision making in the institution.

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