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Effect of Backflush Accounting on Financial Performance of Quoted Food and Beverage Firms in Nigeria

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Abstract

The aim of this study is to determine the effect of backflush accounting on financial performance with particular reference to food and beverage firms. This study therefore, examines the effect of Backflush accounting on financial performance of food and beverage firms quoted on Nigeria Stock Exchange from 2010 to 31st December 2015. The research design employed in this study is the ex-post facto research. An ex-post facto research determines the cause-effect relationship among variables. Only secondary data was used in this study. Three hypotheses were formulated and tested in the course of this study. The Statistical tools used to test the hypotheses were coefficient of correlation and ordinary least square regression with the aid of STATA 13 statistical software. The study revealed that backflush accounting has a positive and statistically significant effect on ROA, ROE, and EPS of food and beverage firms quoted on the floor of Nigerian Stock Exchange at 5% level of significance. The researchers recommend among others that manufacturing firms should try to enforce the use of emerging new trends in management accounting practice even though it might not be cost effective in terms of staff training and cost of acquiring the technology, but the benefits outweighs the costs in the long run.

Keywords: Backflush Accounting, Financial Performance, Just-in-Time

JEL Classification: M40, M51, L22, L25

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