



**Change in Management Accountant Roles: A Comparative Study of Two Public Sector Organizations in Nigeria**

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**Abstract**

The paper examines management accounting change and the changing roles of management accountants in two independent organizations in the Nigerian public sector. The sampling population was made up of 100 respondents in the accounts departments of two public sector organizations comprising a public university and a university teaching hospital. Using the Mann Whitney test the paper considers whether there are significant differences between respondents in both organizations on management accounting change, roles of management accountants as well as the drivers and barriers to the change. The results indicate that whereas there are significant differences in some aspects relating to the roles, tasks and skills of management accountants, there are no significant differences in the drivers and barriers in the change in management accountants' roles. Specifically, we find that the main triggers (drivers) of change in the roles of management accountants are: technology, globalization and competition while the barriers are: management stability, lack of adequate resources and shortage of accounting staffs. The paper concludes that there is change in the roles and tasks performed by management accountants in the public sector. The paper suggests that the results of this study have important implications for the training of management accountants by accounting faculties from universities and professionals bodies.