structured questionnaire with a test retest reliability coefficient of 0.90 was the instrument used. Frequency counts, simple percentages and the chi-square ($x^2$) were the descriptive and inferential statistics used to analyze the data obtained at a 0.05 level of significance. The computed chi-square value (4.80) is above the table value (3.84) suggesting that the reporting of investments in human capital in published financial statements of companies will cause investment decisions to be different. It was recommended that Nigerian companies should develop interests in the concept of valuing human capital and reporting same in their published accounts in order to provide more complete information that would guide investors in their decisions.

**Keywords:** Published Financial Statements, Intangible Assets, Human Resource, Investors, Decision Making.


**MANAGEMENT ACCOUNTING EDUCATION AND INDUSTRIES’ EXPECTATIONS IN NIGERIA: AN EMPIRICAL ANALYSIS**

**ABSTRACT**

There has been a growing gap between management accounting education and industries’ expectations in Nigeria. This paper seeks to identify the reasons for this gap and recommend how this gap could be closed or eliminated. Using random sampling research survey, it was found that there is a significant relationship between management accounting curricula and industries’ expectations of accounting graduates. Management accounting syllabi are changed to reflect the changes in the ever dynamic industrial needs. Unfortunately, however, it was also found that lecturers do not cover the planned curricula. The paper therefore recommended that Lecturers should be encouraged and assessed to ensure that they cover the planned syllabi.