Title: The Role of Organisational Performance on Accruals Management of Manufacturing Companies in Nigeria.

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Abstract: In the past decade, there have been several cases of accounting scandals, some of which have been attributed to accrual management. This study examined the relationship between organizational performance and accrual management in a bid to find a means of control for accrual management. The research was carried out using annual reports of selected manufacturing companies in Nigeria. The study tested the effect of financial performance, product market performance and total shareholder return on accrual management individually using Return On Capital Employed, Sales and Earnings Per Share as proxies respectively. The data gathered from the annual reports was analyzed using the regression method of analyses and the hypotheses were tested with the Ordinary Least Square values of the analysis. It was discovered that financial performance has a negative but insignificant relationship with accrual management, product market performance had a positive and significant relationship with accrual management and total shareholder return had a positive but insignificant relationship with accrual management. These results are of relevance to the organization in placing checks and balances in the necessary areas and segments of the organization. Recommendations were made for all stakeholders in organizations to give adequate attention to accruals management in the organization of concern to them.