

The focus of this study is to assess the effectiveness of **bank inter –branch accounting system** using central bank as case study. **Assessment** of the effectiveness of inter branch **accounting system** in Nigeria cannot be over emphasized, bank in Nigeria are faced with problem of the branch accounting **Aranster**. Inter-branch accounting system arises as **transaction** are attached between branch of the same and its branches, with the problems encountered by bank in their **inter-p branch** dealings there arises a greater need for an efficient management of the possible operating conditions.

In the Coors this work questionnaires and interview methods of **investigation** were used to collect data from the respondents. Data collected by the above means were Presented and in chapter four and also sued to test the hypothesis that is for unlauted in chapter one the result of the test shows the bank under study uses inter-branch accounting system bin their dealings. In the light of some weaknesses identified in the course of data analysis some re commendations were made, and it is behaved that if the recommendation are implemented, the efficiency of inter-branch accounting system in banks will be improved.

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**EFFECTIVE – INTER –BRANCH ACCOUNTING SYSTEM.(CASE STUDY OF CENTRAL
BANK OF NIGERIA**

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