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INFORMATION TECHNOLOGY (IT) APPLICATION AND ACCOUNTING SYSTEM IN OYO STATE PRIMARY HEALTHCARE BOARD

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Information Technology (IT), accounting system, financial performance, accounting practice, accounting profession

Abstract

The introduction of information technology (IT) in accounting system was critical to the reform expected in primary healthcare board. Hence, this study examined the influence of information technology (IT) in accounting system in Oyo State primary healthcare board. Primary source of data collection was employed and the analysis was done using descriptive and inferential statistics. Data were gathered through questionnaire, which was carefully designed and administered to the members of staff of Oyo State primary healthcare board. Out of 100 questionnaires that were distributed randomly to the staff in the [redacted] department, only 75 questionnaires that were fully filled were used for data analysis. The result revealed that application of Information Technology (IT) has significantly impacted accounting system of Oyo State Primary Healthcare Board based on the R-Square

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(0.84). This implies that 84% variations in accounting system of the health care board can be explained by Information Technology (IT) application and also the F-statistic (378.830) at P-value (0.000) shows that application of IT in the Oyo State primary health care board is a good predictor of its accounting system. Thus, the study concluded that application of IT in the health care board has strongly influenced its accounting system. Based on the finding, it is recommended that the Oyo State Health Care Board should make sure that worldwide standards released by pertinent professional organizations govern the use of information technologies in accounting.

Introduction

One of the most essential pillars supporting any business's success is its accounting system, which when utilized effectively may boost an organization's financial performance, cut down on unnecessary expenses, and lower dangers the business may face (Kamal, 2015; Enyi et al., 2019). The advent as well as rapid growth of information technologies had significantly impacted the company's accounting system and its effectiveness, and the accounting system's progress mostly followed the trajectory of corporate management (Jasim and Raew 2020).

IT has seen a significant amount of evolution, and it may continue to grow in the future. The improvements brought about by the use of IT in accounting have increased corporate productivity, which has increased stability and given professional accountants a wide range of opportunities in (Miguel, 2024). Francis (2013) asserts that improvements in information technology have had a significant positive impact on accounting systems of commercial entities. Current computerized accounting information systems appear to greatly enhance performance of business organisation. Businesses nowadays have more opportunity to improve their accounting systems and also increase productivity by employing computerized systems for data processing since they are leveraging information technology to carry out the accounting function (Peter, Idoko and Bello, 2019).

While data input and accounting methods change over time, information technology advancements bring about the greatest revolution. The creation of

accounting and information systems has been made easier by the expansion of information technology, particularly in recent years (Jasim and Manaf, 2020). Utilizing computers and various software programs for data recording and analysis has allowed businesses, such as healthcare organizations, to boost output and expedite information sharing (Almotawkel, Shaddadand and Qureshi, 2021; Laurenza, et al., 2018). The accounting system continues to confront numerous challenges as a result of accountants' tardiness or inadequate implementation (Rahman et al., 2017).

In the age of digitalization, every business aims to reduce costs by applying digitization. The accounting system has made the process less expensive while also reducing the amount of physical effort required (Susanto & Meiryani, 2019). ICT has emerged as a critical element of efficient accounting systems and superior organizational performance in recent years. ICT has been used to raise organization performance and accounting data accuracy (Taiwo, 2016). Because of this, accounting information is now available more quickly, enabling accountants to produce reports and carry out operations analysis. This gives management a comprehensive picture of current operations, boosting performance efficiency (Jarah & Iskandar, 2019). It is very vital to fortify the collaboration between information technologies (ITs) and the accounting system (AS) purposely to achieve the best possible result in the company's accounting system development.

Every field has been significantly impacted by the advancement of information technology (IT), accounting included (Ghasemi, Shafeiepour, Aslani, and Barvayeh, 2011). IT development has been significantly beneficial for accounting, enabling many business organisations to develop and utilize computerized systems for recording their data (Ma. Edona and Nexhmie, 2018). Technology has also helped to reduce the length of time that accountants require to prepare and present financial accounts, which allows management to make decisions more quickly and effectively. In view of the above discussion, this study is carried out to investigate how the Oyo State Primary Health Care Board's accounting processes were impacted by the advancement of information technology. In an effort to realize this this objective, this study is specifically aimed to ascertain the challenges facing Oyo State Primary Healthcare Board in applying IT in their

accounting systems and, examine the extent to which Information Technology (IT) enhances accounting systems in Oyo State Primary Healthcare Board.

Literature Review

Empirical Review

There have been various ideas in financial literature among scholars regarding the influence of information technology on the accounting information system.

Maziyar, Vahid, Mohammad & Elham (2011) examined the impact of Information Technology (IT) on modern accounting systems. They found that the use of information technology to perform the accounting functions has brought more opportunities for companies to advance their accounting systems and increase efficiency using computerized systems for data processing. Also, Francis (2013) carried out a study titled "Impact of Information Technology on Accounting Systems", The author found that the information technology advancements have greatly helped the accounting systems of business entities. Because of today's computerized accounting information systems, business performance seems to improve significantly. Many transaction processes were simplified thus creating efficient operations. Mohammed (2015) looked into how the Yobe State Hospital Management Board in Nigeria's hospital management system was affected by information, communication, and technology (ICT). This study's primary goal is to evaluate how Nigeria's health care system is affected by recent advancements in information and communication technology (ICT). A structured questionnaire was used to gather the opinions of certain medical staff members from three universities that provide higher education. Retrieved, examined, and discussed were data on the application and effects of ICT on the provision of tertiary healthcare as well as the government's and hospital management's dedication to advancing an ICT-enhanced healthcare system.

In the same vein, the impact of information and communication technology (ICT) on accounting practice was empirically studied by Nwanyanwu (2016). Using a questionnaire, data were gathered from accountants working for accounting firms and in the public and private sectors. Descriptive statistics, multiple regression using the statistical packages for social sciences, and Pearson's product moment coefficient of correlation were used for the analyses (SPSS). The results show that there is a statistically significant strong positive correlation between AP

and ICT. Descriptive statistics results show that this connection is 66.73 percent constrained by power. In a similar vein, financial accounting uses ICT at a higher rate (48.1%) than taxation and auditing. Ma. Edona and Nexhmie (2018) investigated how Kosovo's accounting processes were affected by information technology. The questionnaire, which includes both open-ended and closed-ended questions, was used to gather the data. SPSS software is used to process data. Different systems are now being utilized in Kosovo to process accounting information, according to a study that was given to accounting company employees. The results showed that the amount of time needed to produce and deliver accounting information to management has decreased thanks to IT in accounting. Furthermore, sophisticated IT systems have enhanced functionality, enhanced accuracy, facilitated faster data processing, and improved external reporting.

Similarly, the impact of information technology on the accounting information system (AIS) in businesses was examined by Jasim and Raewf, (2020) who also measured the technology's contribution to improving the efficiency and performance of accounting transactions in a transparent and safe manner. In this study, the researchers examine a wide range of resources and associated literature concerning the effect of IT on the accounting profession purposely to deduce the major outcomes and advance the development of these technologies to improve the AIS. One of the most significant weaknesses of applying ITs in AISs is the lack of standardized technologies employed in all systems, as companies are typically selective in selecting technologies that match their activities and this hinder the quality of the outputs of AISs. The researchers simply concluded that information technology innovation enhanced the development of corporate accounting systems, increased business performance, and aided the emergence of cloud accounting.

The impact of the Accounting Information System on Credit Management: Issues and Prospects is examined by Ehiriudu, Ogar, and Ani (2020). It examines the two accounting concepts of credit management and the Accounting Information System (AIS). Completely, this study is quantitative and was created from a considerable body of research study carried out by other researchers. According to this study, when it comes to managing credit, accounting information systems (AIS) are the solution to all of the challenges facing by business organisations. It

was also discovered that the AIS has enhanced in the interpretation of the accounts receivable and payable, which form the foundation of credit management. According to the study's findings, Nigerian production companies should build AIS to enhance their credit management procedures.

Glory, Nicholas, and Akabom (2020) looked into how information technology was affecting the accounting industry. Finding out how information technology was affecting the accounting line of work in the worldwide system was the aim. A methodology for conducting surveys was chosen. In order to collect information, questionnaires were created, verified, and distributed to a sample of the chosen area's knowledgeable individuals in the field of study. The right statistical instruments were used to assess the acquired raw data. The investigation's findings demonstrated the significant impact of information technology on the accounting field, leading to the conclusion that the field has evolved from its previous state to one that has evolved in tandem with the trend toward technological advancement and a more globalized organizational structure.

An investigation of how the accounting information system (AIS) might improve performance efficiency was conducted by Baker and Mufleh (2022). This quantitative study examines the relationship between increasing performance efficiency (IPE) in Jordanian enterprises and the accounting information system (AIS), as indicated by verifiability (VE), accuracy (AC), and reliability (RE). Questionnaires were distributed to participants to find out how they felt the AIS was involved in IPE. There were fifty-five Jordanian enterprises in the study sample. The data in this study were analyzed using the SPSS software, and the findings showed a statistically significant link between the AIS, which is represented by the variables VE, AC, RE, and PE, at the significance level ($\alpha \leq 0.05$).

Aduma, Onah and Njoku (2022), investigated application of Information Communication Technology (ICT) in enhancing service delivery as well as revenue capacity in Nigeria university teaching hospital, Ituku, Enugu State, Nigeria. This study examined the result of this policy implementation. For each, two research questions and hypotheses were generated in line with this topic. Primary and secondary data were both used. Using regression analysis, findings were made. It was found that implementation of ICT in UNTH Ituku Ozalla resulted to availability of high level of service delivery and this helped the hospital enjoyed net increase in revenue as a result of increased operational transparency and efficiency.

Research Gap

Having critically reviewed many studies carried out in this study area, many of these studies were focused on the significance of information technology (IT) on accounting systems of manufacturing companies, hospitals, secondary healthcare industries (Yaser and Manaf, *2021;* Ma. Edona and Nexhmie, 2018; Baker and Mufleh, 2022; Ehiriudu, et al., 2020; Akabom, Nicholas and Glory, 2020; and Aduma, Onah and Njoku, 2022). It was observed that none of the study was specifically investigated the impact of information technology on primary health care accounting system. It is against this that the study is carried out to investigate the influence of information technology (IT) in accounting system of Oyo State Primary Health Care Board.

Theoretical Framework

The foundation of this study is based on information infrastructure theory. Hanseth (2002) popularized this approach by viewing information infrastructure as a shared, dynamic, open, standardized, and diverse foundation. Information infrastructure, according to Pironti (2006), is made up of all the people, systems, facilities, tools, processes, and technology that facilitate the generation, usage, transportation, storing, and disposal of information. Information and communication technology has benefited from this theory since it has allowed for a global and emergent view of information systems by switching from manual to networked operating systems. Information infrastructure is an analytical viewpoint and the technical framework of an organizational form.

Information infrastructure theory serves as a model for how organizations operate their information systems. They present information technology and technical frameworks that facilitate innovations. Organizations' careless attitudes toward important and critical factors are altered by information infrastructure. As a matter of fact, companies can benefit from a variety of upcoming innovative technologies, according to Matsepe and Van der Lingen (2022). Braa, Hanseth, Heywood, Mohammed, and Shaw (2007), focusing only on the health sector, propose that information infrastructure is the culmination of all human and technology components, networks, systems, and procedures that support the operation of the health information system.

The study's theoretical application of information infrastructure theory shows how Oyo State Primary Healthcare's fundamental accounting systems are automated from A to Z, including increasing the organization's capacity to create, collect, store, and distribute data. All of the IT infrastructure that has been put in place to provide high-availability service delivery is actually a reflection of the operational realities of using information infrastructure theory, which aids in the explanation, description, analysis, and prediction of events and, as a result, the making of well-informed decisions that improve service delivery, reduce waste and corruption, and maintain and track hospital records. In order to do this, Strohmeier and Kabst (2014) identified two key viewpoints for restructuring organizations to use ICT tools more productively: "automational and informational."

Methodology

In this study, descriptive survey design was utilized for the collection of data as well as data analysis. Basically, the study's population comprises the entire members of staff in the accounting department of Oyo State Primary Health Care Board. Quantitative method of data collection was employed and the data were obtained from primary source with the use of designed questionnaires and interviews. Out of 100 questionnaires that were distributed randomly to the staff in the department, only 75 questionnaires that were fully filled were used for data analysis. A four point Likert scale type questions were utilized to get the required data from the respondents raging from Strongly Agree [4], Agree [3], Disagree [2], to Strongly Disagree [1]. The data were analysed through SPSS statistical package using average mean, standard deviation and simple regression analysis. A functional equation that relates information technology to accounting system is specified as follows:

$$AS = f(IT)$$

Where:

AS = Accounting System

IT = Information Technology

Discussion and Findings

In this study, the average mean score and standard deviation were used to analyze the research objective and the formulated research hypothesis was analysed using simple regression analyses.

Research Objective: To ascertain the challenges facing Oyo State Primary Healthcare Board in applying IT in their accounting systems

Table 1: Perception of respondents on the challenges facing Oyo State Primary Healthcare Board in applying IT in their accounting systems.

S/N	Statement	N	Mean	Std	Rank	Decision
1.	Inconsistent changes in accounting standards affect adoption of IT in accounting system of the primary health care board.	75	4.05	1.06	3	Agreed
2	There is no adequate knowledge of IT among accountants in the primary healthcare board	75	4.07	1.23	2	Agreed
3	Limitation in understanding of usage of IT in accounting system in the health care board hinder its effectiveness.	75	4.01	1.08	4	Agreed
4	Threat to the security of information of accounting affect application of IT in accounting system of the health care board	75	4.23	1.05	1	Agreed
5	Frequent power outage and threats from outsiders disturb adoption of IT in accounting system of the health care board.	75	4.01	1.02	5	Agreed

Source: Field Survey, 2025

Table 1 shows that: inconsistent changes in accounting standards affect adoption of IT in accounting system of the primary health care board (mean = 4.05); There is no adequate knowledge of IT among accountants in the primary healthcare board (mean = 4.07); Limitation in understanding of usage of IT in accounting system in the health care board hinder its effectiveness (mean = 4.01); Threat to the security of information of accounting affect application of IT in accounting

system of the health care board (mean = 4.23) and Frequent power outage and threats from outsiders disturb adoption of IT in accounting system of the health care board (mean = 4.01) based on the fact that the mean score obtained in each statement is greater than cut off mean 3.0.

Research hypothesis: Application of Information Technology (IT) does not significantly impact accounting system of Oyo State Primary Healthcare Board

Table 2: Regression table

Model	Understand Coefficients (β)	t. test	Sign
Constant	0.986	5.886	0.000
IT Application	0.767	19.464	0.000

R-Square = 0.838

F-Statistic = 378.830 at P-value (0.000)

Source: SPSS version 27

Based on the table above, the estimated model is expressed as:

Accounting system in the health care board **=** 0.986 + 0.767 (IT Application). The constant value (β_0 = 0.986) in the model indicates that accounting system of the Oyo state primary health care board is 0.986 holding the independent variable "IT Application" constant. Also, the regression coefficient 0.767 reveal that the accounting system of the Oyo state primary health care board is positively influenced by application of IT in the health care board.

The R-Square =0.84. This value indicates that 84% variations in accounting system of Oyo State Primary health care board can be explained by information Technology (IT) Application. Hence, 16% of variation in the dependent variable (Accounting system in the health care board) could only be understood by other variables not considered in this model

The F-statistic (378.830) at P-value (0.000) less than significant level 0.05 indicates that the general model was statistically important. This means the independent variable (IT application) is a good predictor of accounting system of the Oyo State Primary health care board. This implies that has a significant positive impact on accounting system of the Oyo state primary health care board based.

Conclusion and Recommendations

The advancement of IT has strongly impacted many areas of life in these days. Its largest effect on accounting systems has been in producing opportunities for Oyo State Health Care Board to develop and utilize computerized information system to record financial transactions. The amount of time needed to produce and deliver accounting information to management has decreased thanks to IT in accounting. Furthermore, sophisticated IT systems have enhanced functionality, enhanced accuracy, facilitated faster data processing, and improved external reporting. The way businesses conduct their daily operations has changed as a result of the widespread use of computers, the internet, software, and digital gadgets. The accounting information system has evolved along with IT, becoming more user-friendly and efficient in the process. Computers and IT are now a vital component of most firms' accounting systems, especially those in the health care industry.

Recommendations

According to the findings of the study, it is recommended that:

i. Health care companies ought to set aside a portion of their earnings for the development of accounting software, the enhancement of human capital, and the training of accountants in critical accounting software.
ii. The health care industry should make use of IT effectively and efficiently to maximize the benefits of accounting software and mitigate the drawbacks of integrating technology into an accounting information system,
iii. To guarantee a wider and more robust network coverage throughout the entire nation, as well as a quicker and deeper penetration of internet services, all tiers of government should collaborate with national Internet data and network service providers.

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