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INFORMATION TECHNOLOGY AND ITS INFLUENCE ON ACCOUNTING PRACTICES IN BIDA

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Abstract

Information technology (IT) has revolutionized the way businesses operate globally, transforming traditional practices and improving efficiency across various industries. Adopting the descriptive survey, this research focused on information technology and its influence on accounting practices in Bida by identifying the challenges and opportunities that information technology presents for accounting professionals. The population comprised of 1,002 professional accountants and practitioners working in public and private establishments in Bida. Convenience sampling was utilized to select participants that have experience in information technology in their accounting practices. Structured questionnaires was administered and multiple regression analysis and Likert scale were employed to study the relationship between information technology and accounting practices; Taro-Yamane formula was adopted to arrive at a sample size of 286. Findings revealed that IT has improved the efficiency of accounting procedures even though it can be difficult for accounting professionals to adjust to new IT technologies. Nonetheless, the study drew attention to significant obstacles in adjusting to new IT technologies essentially brought on by insufficient infrastructure, lack of skilled labour and expensive implementation expenses. It was therefore recommended that both the public and private sectors should to work together to enhance IT infrastructure so that accounting companies may effectively embrace and use cutting-edge IT tools.

Keywords:
Revolutionized, Programme, Information Technology, Accounting Practice, Mechanisms.

Introduction

Information technology (IT) has completely changed how companies conduct business around the world. It has improved productivity in a variety of industries by changing conventional methods (Okoye & Eze, 2021). The integration of IT in accounting processes has become increasingly important in modern corporate operations as the accounting profession plays a significant role in assuring financial transparency and accountability (Adebisi, 2021). With emphasis on the difficulties, possibilities and implications of this digital revolution, this study attempts to investigate how information technology and accounting procedures are changing in Bida. Information technology includes a broad spectrum of devices and systems that make it possible to store, retrieve, and share information. Accountants may now reduce errors, automate repetitive operations, streamline processes, and produce real-time insights into financial performance thanks to the development of accounting software, cloud computing, and data analytics tools (Oluwaseun & Olufemi,

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2022). There is a clear lack of information in the literature about the precise effects of IT on the Bida accounting business, despite the fact that it is widely used in accounting practice worldwide. There is a dearth of thorough study concentrating on the implications of IT for accounting professionals in Bida, despite studies on the broader impact of IT on corporate operations in the nation. The aforementioned gap offers a prospect for additional exploration into the obstacles, prospects, and optimal methodologies linked to the utilization of information technology in the Bida accounting industry.

The study will close this gap by giving a broad overview of information technology and how it affects different businesses, emphasizing how relevant IT is to accounting practice. This study attempts to increase the existing body of knowledge on the topic by analyzing the present level of IT adoption in the Bida accounting business, highlighting important trends and obstacles and investigating the possible advantages of utilizing IT tools and technologies.

Statement of the Problem

Accounting procedures in Bida have been significantly impacted by the swift advancement of information technology (IT) as has been the case in many other sectors worldwide. While the incorporation of IT into accounting operations involves significant problems and complications, it also offers numerous benefits like better productivity, accuracy and improved data management. It still needs further research and comprehension to determine how much IT has impacted Bida accounting procedures. The adoption and efficient application of IT in accounting procedures are not evenly spread notwithstanding the global trend towards the digitization of accounting services. In this perspective, factors like cost of technology, availability of trained labour and ability of businesses to adopt new technologies are all important (Ogbomo, 2020; Akinsulire, 2022). Furthermore, the differences in technology infrastructure between regions exacerbate the situation thus it is critical to look into how these differences affect accounting procedures (Okoye & Ezejiofor, 2019). The potential advantages of IT in accounting including better financial reporting, real-time data processing and increased decision-making skills have been noted in previous research (Odubanjo, 2022; Agbo & Isa, 2019). The necessities for on-going professional development, cybersecurity threats and reluctance to abandon conventional accounting practices are some of the shortcomings that frequently accompany these advantages (Ezeagba, 2020; Abubakar & Mohammed, 2022). By thoroughly investigating how IT affects accounting processes in Bida, this study seeks to close the gap in the existing literature. The study will pinpoint the precise areas where information technology has had a noteworthy influence, the obstacles and prospects that IT presents to accounting experts and the comprehensive consequences for the accounting sector in Bida.

Research Question

What are the challenges and opportunities that information technology presents for accounting professionals?

Research Objective

To identify the challenges and opportunities that information technology presents for accounting professionals

Research Hypothesis

H_o: Information technology does not present any challenges or opportunities for accounting professionals

Contribution of the study to Knowledge

This research will significantly add to the corpus of knowledge in a number of ways. Firstly, it will offer a thorough examination of the present situation regarding the implementation of information technology in

the accounting sector. The will provide information about the particular concerns of how information technology affects accounting procedures in Bida. By closing the current understanding gap about the impact of IT on accounting in the Bida setting, this will add to the body of knowledge in academia. It will lay the groundwork for more studies and promote scholarly conversation on the subject.

This study will act as a guide for organisations, particularly accounting firms in Bida, to comprehend the advantages and difficulties of incorporating IT into their operations. Best practices, possible areas for development, and methods for successfully utilizing IT to improve accounting procedures will all be highlighted. In the end, this might result in more accuracy, efficiency, and industry competition.

IT professionals will learn important information about the unique demands and specifications of the accounting industry in Bida. By knowing how IT affects accounting procedures, they may better customize services and solutions to satisfy the needs of the nation's accounting businesses. It can spur accounting and IT experts' creativity and teamwork to create specialized tech solutions. A better grasp of how IT affects accounting procedures in Bida can be advantageous to financial firms. They can use this information to strengthen risk management plans, improve decision-making procedures, and evaluate the accuracy of financial data from accounting companies. Experts in finance can also use the research paper's insights to assess an organization's financial performance more accurately.

This study work will be helpful to fellow academics in the fields of accounting, IT, and business as they expand on the findings and investigate new research directions. It can inspire more study on associated subjects, promote interdisciplinary cooperation, and enhance knowledge within the academic community.

Literature Review

Overview of information technology and its general impact on industries

Today's world completely depends on information technology (IT) which has transformed many industries and revolutionized how businesses run. Sectors like healthcare, banking, education and manufacturing have been significantly impacted by the swift advances in IT. This study gives a broad review of information technology and its effect on businesses with emphasis on how IT relates to accounting practice. In information technology, data is stored, retrieved, sent and altered with computers, software and communication devices. The use of IT has facilitated firms in optimizing their workflow increasing productivity and sharpening their assessment procedures (Laudon & Laudon, 2021). In this digital era, businesses depend on IT systems to handle daily operations, connect with clients and vendors and do data analysis to help them make wise decisions. Process automation is one of the main ways that IT is affecting different sectors. Automating repetitive operations has decreased the need for human intervention and increased productivity thanks to IT technologies. In the healthcare sector, for instance, electronic health records have supplanted paper-based systems enabling prompt and effective patient information access for healthcare practitioners. With the ability to conduct deals in milliseconds, automated trading systems have revolutionized stock trading in the finance industry (Turban & Volonino, 2022). The ability to gather and analyze vast volumes of data is another important way that IT has affected industry. With big data analytics, companies may now learn important things about consumer behaviour, industry trends and operational efficiency. One cannot overemphasize how important information technology is to accounting practice. Accounting software, like Xero and QuickBooks, has made accounting easier and freed up accountants to work on more strategic projects like forecasting and financial analysis. IT solutions have also improved financial information accuracy and dependability. Cloud-based accounting systems make it possible for accountants to access financial data instantly, giving them the most recent information needed to make wise judgements. IT security solutions like encryption and firewalls preserve the integrity of financial data by shielding sensitive financial information from online dangers (Romney & Steinbart, 2020).

Examining the current state of information technology adoption in Nigeria's accounting sector

Though obstacles exists preventing its widespread implementation, information technology usage in Nigeria's accounting sector is steadily rising. The present level of IT adoption in Nigeria's accounting industry has been clarified by a number of researches. Despite a rising understanding of the value of IT in accounting practice, many Nigerian accounting companies still struggle to completely implement technology due to a

lack of funding and technical know-how (Adeoti, Oludare & Akinbobola, 2021). In order to close the gap between IT solutions and accounting processes, the study stressed the importance of appropriate training and education. Another study by Okoye, Aneke and Nwanguma (2019) noted that smaller firms in Nigeria are still lagging behind due to financial constraints and a lack of technical know-how, even though larger accounting firms in Nigeria have begun integrating IT systems like enterprise resource planning (ERP) and accounting software. The report suggested that in order to incentivize smaller businesses to invest in IT solutions, the government and pertinent stakeholders should offer help. Moreover, Ibrahim (2020) investigated the difficulties Nigerian accountants encountered when implementing cloud computing technologies. According to the study, the accounting industry's broad adoption of cloud computing has been hampered by worries about data security, privacy, and dependability. According to the report, providing appropriate rules and training initiatives in response to these concerns may encourage Nigerian accountants to embrace cloud computing.

The relevant theories and models underpinning the research on IT

Like many other nations worldwide, Nigeria's accounting profession now incorporates information technology (IT) extensively. Researchers interested in this relationship have looked into a number of hypotheses and models related to the impact of IT on accounting practice in Bida.

The Technology Acceptance Model is one pertinent idea that supports studies on IT and how it affects accounting practice (TAM). TAM, which Davis developed in 1989, asserts that two important factors that influence a person's intention to utilize a technology are perceived utility and perceived ease of use. Researchers have utilized Technology Acceptance Models (TAM) to investigate how accountants view the practicality and user-friendliness of IT systems in the context of Bida accounting practice, and how these views impact their adoption and utilization of IT in the workplace (Davis, 1989).

Institutional Theory: This theory is also pertinent to studies on IT and accounting practice in Bida. Theorists of institutional environments contend that organisations are shaped by the customs, beliefs, and behaviours of their surrounding institutions. Regulatory requirements, professional norms, and cultural factors are just a few examples of the institutional environment in Bida that shape the adoption and use of IT in accounting practice. Researchers have applied Institutional Theory to this context to better understand these influences (DiMaggio & Powell, 1983).

To further understand how IT affects accounting practice in Bida, scholars have looked into a number of models in addition to these theories. For instance, the Information Systems Success Model (ISSM) has been used to evaluate how IT systems affect how well accounting duties are performed in Bida organisations. According to ISSM, system, information, and service quality are important factors that determine user happiness and system performance (DeLone & McLean, 1992).

Methodology

The research will adopt a descriptive survey design to examine the influence of information technology on accounting practices in Bida. This design is suitable for collecting detailed information from a large population to understand current trends, practices and impacts. The population for this study will consist of professional accountants and practitioners working in public and private establishments as well as educational institutions in Bida who are 1,002 professional accountants. Convenience sampling will be utilized to select participants for this study. Accounting professionals and practitioners who have experience with information technology in their accounting practices will be targeted for data collection. Structured questionnaires will be administered to the professional accountants and practitioners across the selected area and novel of literature. To ensure the reliability of the research instrument, pilot test will be conducted with a small sample of accounting practitioners to assess the clarity and effectiveness of the survey questions. Feedback from the pilot test will be used to refine the instruments before data collection begins. Multiple regression analysis and Likert scale will be employed to study the relationship between information technology and accounting

practices among accountants in Bida. Taro-Yamane formula was adopted to arrive at a sample size of 286 participants. This is the computation:

$$n = \frac{N}{1+N(e)^2}$$

Where
n = Sample size
N = Population size
1 = Constant
e = Error limit margin of error of level of significant (accepted error at 5% i.e. 0.05)

$$n = \frac{1{,}002}{1+1{,}002(0.05)^2}$$

$$n = \frac{1{,}002}{1+1{,}002(0.0025)}$$

$$n = \frac{1{,}002}{1+2.505}$$

$$n = \frac{1{,}002}{3.505}$$

$$n = 285.8$$

$$\mathbf{n = 286}$$

Therefore, 286 questionnaires will be prepared and administered to all the selected accountants in the private and public establishments in Bida.

Data Presentation

Questionnaire Distribution to Professional Accountants and practitioners in Bida

Institution	No of Professional Accountants
Fed Poly Bida	68
Fed. Medical Centre, Bida	44
NCRI, Badeggi – Bida	51
Zenith Bank	6
Access Bank	4
Ecobank Bida	5
Keystone Bank	6
Unity Bank	8
Union Bank	10
First Bank	12
Polaris Bank	9
House 7 Company Bida	36
Taste Palace Bida	27
Total	**286**

Source: Survey, 2024

Based on above, 186 questionnaires were administered to the consumers of energy drinks in Bangai, Bida.

Analysis of Questionnaires filled and returned by the Professional Accountants

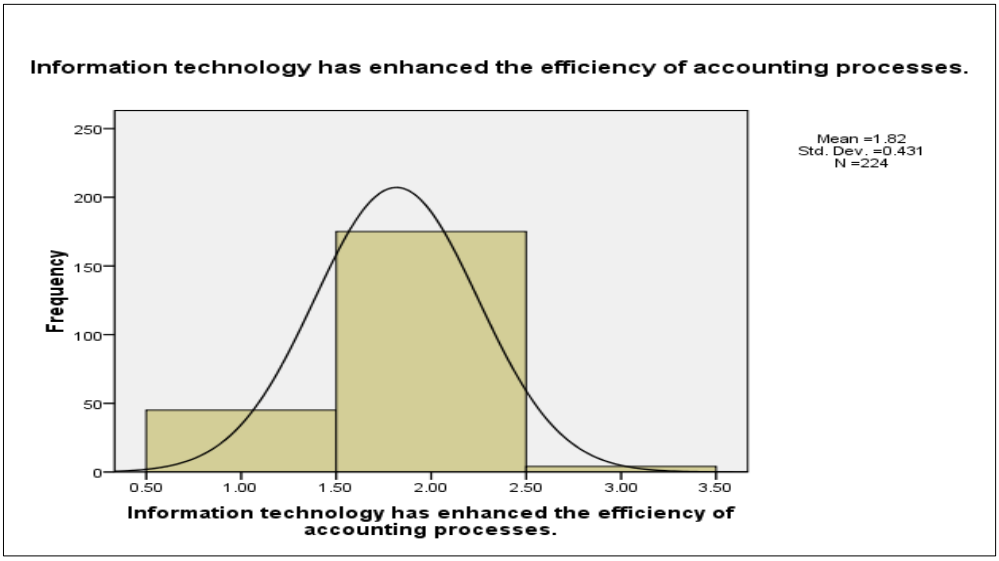
Institution	No of Professional Accountants
Fed Poly Bida	53
Fed. Medical Centre, Bida	37
NCRI, Badeggi – Bida	46
Zenith Bank	5

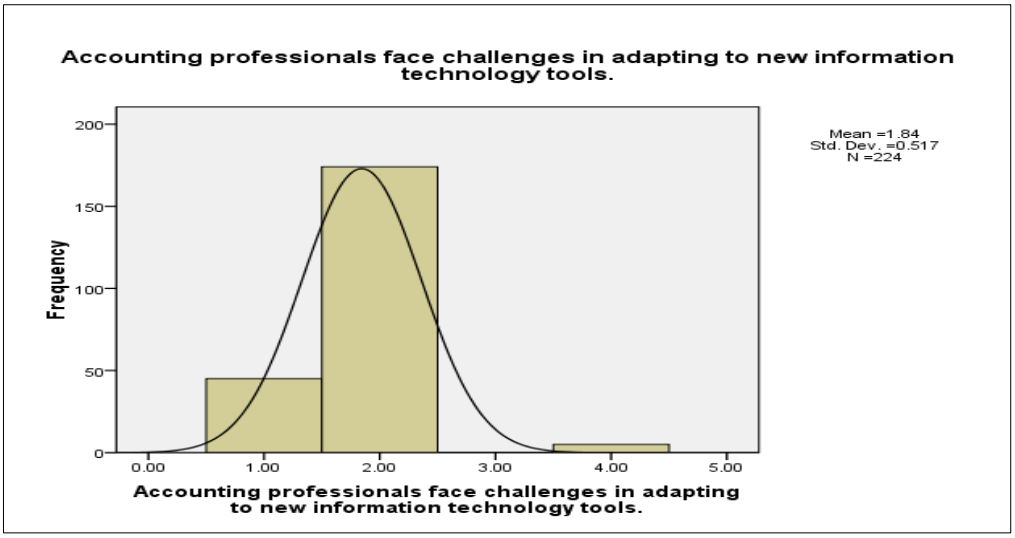
Access Bank	4
Ecobank Bida	3
Keystone Bank	4
Unity Bank	7
Union Bank	6
First Bank	5
Polaris Bank	7
House 7 Company Bida	28
Taste Palace Bida	19
Total	**224**

Source: Survey, 2024

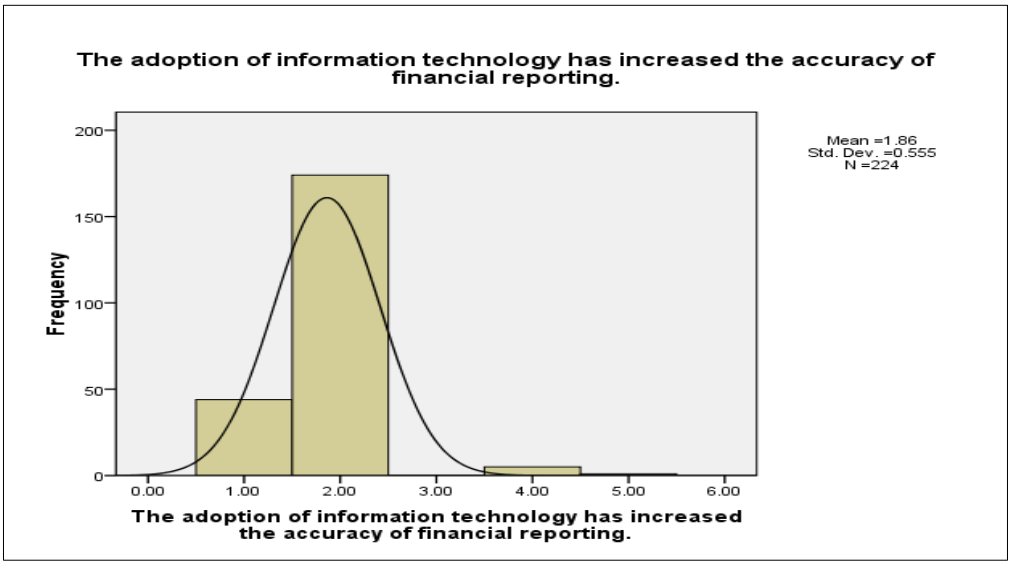
As shown above, out of the 286 questionnaires administered, only 224 were duly filled and returned.

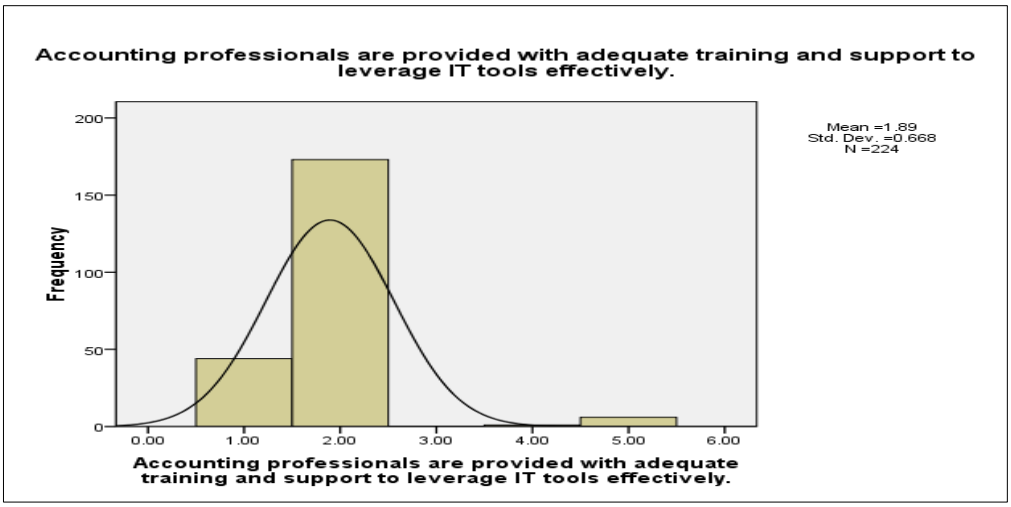
Histogram

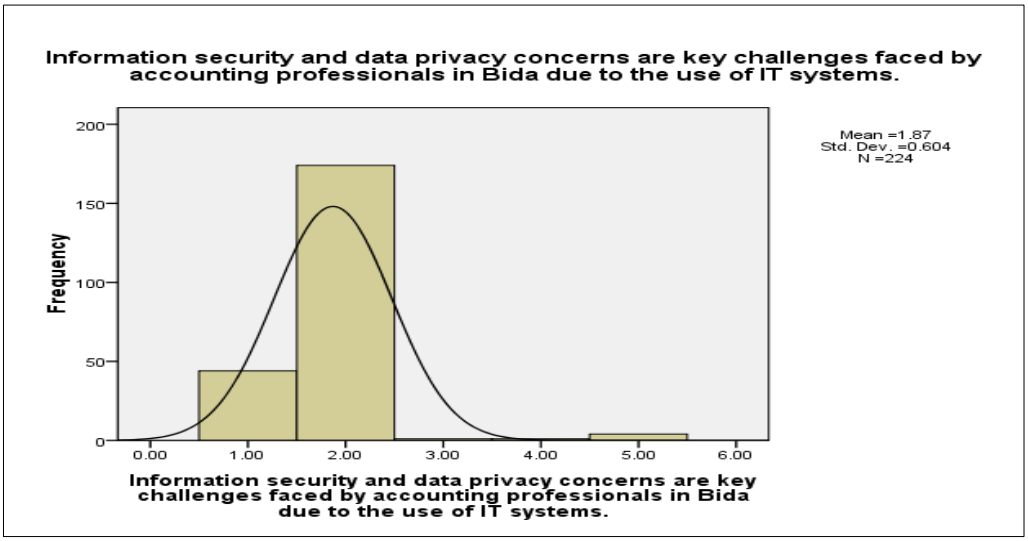




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Frequency Table

Table 1: Information technology has enhanced the efficiency of accounting processes.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	45	20.1	20.1	20.1
	Agree	175	78.1	78.1	98.2
	Undecided	4	1.8	1.8	100.0
	Total	224	100.0	100.0	

Table 1 above indicated that 20.1% of the respondents strongly agree, 78.1% agree while 1.8% was undecided that information technology has enhanced the efficiency of accounting processes.

Table 2: Accounting professionals face challenges in adapting to new information technology tools.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	45	20.1	20.1	20.1
	Agree	174	77.7	77.7	97.8
	Disagree	5	2.2	2.2	100.0
	Total	224	100.0	100.0	

From the table 2 above, 20.1% of the respondents strongly agree, 77.7% agree while 2.2% was undecided that accounting professionals face challenges in adapting to new information technology tools.

Table 3: The adoption of information technology has increased the accuracy of financial reporting.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	44	19.6	19.6	19.6
	Agree	174	77.7	77.7	97.3
	Disagree	5	2.2	2.2	99.6
	Strongly Disagree	1	.4	.4	100.0
	Total	224	100.0	100.0	

Table 3 indicated that 19.6% of the respondents strongly agree, 77.7% agree, 2.2% was neutral while 0.4% strongly disagree that the adoption of information technology has increased the accuracy of financial reporting.

Table 4: Accounting professionals are provided with adequate training and support to leverage IT tools effectively.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	44	19.6	19.6	19.6
	Agree	173	77.2	77.2	96.9
	Disagree	1	.4	.4	97.3
	Strongly Disagree	6	2.7	2.7	100.0
	Total	224	100.0	100.0	

From the table 4 above, 19.6% of the respondents strongly agree, 77.2% agree, 0.4% of them disagree while 2.7% strongly disagree that accounting professionals are provided with adequate training and support to leverage IT tools effectively.

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Table 5: Information security and data privacy concerns are key challenges faced by accounting professionals in Bida due to the use of IT systems.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	44	19.6	19.6	19.6
	Agree	174	77.7	77.7	97.3
	Undecided	1	.4	.4	97.8
	Disagree	1	.4	.4	98.2
	Strongly Disagree	4	1.8	1.8	100.0
	Total	224	100.0	100.0	

Table 5 above shows that 19.6% of the respondents strongly agree, 77.7% agree, 0.4% of them was undecided, 0.4% also disagree while 1.8% strongly disagree that information security and data privacy concerns are key challenges faced by accounting professionals in Bida due to the use of IT systems.

Regression Result

Research Hypothesis

H_o: Information technology does not present any challenges or opportunities for accounting professionals

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.947[a]	.896	.894	.14046

a. Predictors: (Constant), Information security and data privacy concerns are key challenges faced by accounting professionals in Bida due to the use of IT systems., The adoption of information technology has increased the accuracy of financial reporting., Accounting professionals are provided with adequate training and support to leverage IT tools effectively., Accounting professionals face challenges in adapting to new information technology tools.

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	37.175	4	9.294	471.034	.000[a]
	Residual	4.321	219	.020		
	Total	41.496	223			

a. Predictors: (Constant), Information security and data privacy concerns are key challenges faced by accounting professionals in Bida due to the use of IT systems., The adoption of information technology has increased the accuracy of financial reporting., Accounting professionals are provided with adequate training and support to leverage IT tools effectively., Accounting professionals face challenges in adapting to new information technology tools.

b. Dependent Variable: Information technology has enhanced the efficiency of accounting processes.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.338	.036		9.408	.000		
	Accounting professionals face challenges in adapting to new information technology tools.	1.020	.054	1.222	18.738	.000	.112	8.942

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	The adoption of information technology has increased the accuracy of financial reporting.	-.036	.035	-.047	-1.026	.306	.229	4.368
	Accounting professionals are provided with adequate training and support to leverage IT tools effectively.	-.182	.035	-.281	-5.263	.000	.167	6.005
	Information security and data privacy concerns are key challenges faced by accounting professionals in Bida due to the use of IT systems.	.005	.036	.007	.142	.887	.191	5.241

a. Dependent Variable: Information technology has enhanced the efficiency of accounting processes.

Interpretation

The result of the hypothesis revealed that the model can explain its variability by 94.7% which indicates that the model is good and can be fitted. It also shows that we reject the null hypothesis and accept the alternative hypothesis that information technology presents challenges or opportunities for accounting professionals since the Probability value 0.000 is less than 0.05 significance level. It also shows that the variables contribute positively to each other.

Summary of findings

The study looked at how information technology (IT) affects how effective accounting procedures are, what obstacles accounting professionals must overcome, and other relevant topics in Bida.

With 20.1% strongly agreeing and 78.1% agreeing, a sizable majority of respondents (98.2%) believe that IT has improved the efficiency of accounting procedures. This is in line with Okoye and Eze's (2021) discovery that IT increases productivity by modernising conventional practices.

Also, the majority of respondents (97.8%) concur that it can be difficult for accounting professionals to adjust to new IT technologies (20.1% strongly agreeing and 77.7% agreeing). This result is in line with the findings of Ogbomo (2020) and Akinsulire (2022), which emphasised that uneven adoption of IT in accounting was caused by a lack of infrastructure, a lack of skilled workers, and high implementation costs. Oladele and Alabi (2017) also made this observation. Table 2 of the analysis displayed this once more.

Table 3 demonstrated the accuracy of financial reporting. A majority of respondents (97.3%) agreed that the use of IT had improved financial reporting accuracy, with 77.7% strongly agreeing and 19.6% highly agreeing. The opinions of Romney and Steinbart (2020) and Laudon and Laudon (2021), who highlighted the importance of information technology in streamlining workflow and improving evaluation processes, are supported by this.

Table 4 shows that there is training and support for IT tools. Of the respondents, 96.8% agree that accounting professionals receive sufficient training and support for IT products, while 3.1% disagree. This suggests that training adequacy is often seen favourably.

Concerns about data privacy and information security are present (Table 5). The majority of respondents (97.3%) believe that these issues present significant challenges, with 19.6% strongly agreeing and 77.7% agreeing.

After testing the hypothesis, it was found that the model fits the data well, explaining 94.7% of the variability. With a substantial p-value (0.000 < 0.05) that led to the rejection of the null hypothesis, the data demonstrated that IT offers accounting professionals both opportunities and problems. Nevertheless, there was positive correlation between the factors.

Conclusion

The impact of information technology (IT) on accounting procedures and the difficulties faced by accounting professionals in Bida were thoroughly examined in the study. The results are consistent with other research

in that IT greatly improves the accuracy and efficiency of accounting procedures. Nevertheless, it also draws attention to significant obstacles in adjusting to new IT technologies, chiefly brought on by insufficient infrastructure, a lack of skilled labour, and expensive implementation expenses. Furthermore, there is a general concern about data privacy and information security. There are still certain gaps even if IT tool support and training are normally sufficient. With the model accounting for 94.7% of the variability, the hypothesis testing verified that IT offers both possibilities and problems.

Recommendations

- Based on the study's conclusion and summary of findings, the public and private sectors ought to work together to enhance IT infrastructure so that accounting companies may effectively embrace and use cutting-edge IT tools.
- The goal of professional associations and educational institutions should be to integrate cutting-edge IT instruction into accounting curriculum. Current professionals can close the skill gap by participating in regular courses and certification programmes.
- To lessen the financial strain of IT deployment, businesses should look into affordable IT solutions, either through public-private partnerships or government subsidies.
- To address information security and data privacy concerns, strong security measures and frequent audits should be put in place. Businesses ought to provide their employees with cybersecurity training.
- To guarantee that accounting professionals stay abreast of the most recent developments in information technology, programmes for continuous professional development should be implemented. It is important to reinforce peer networks and help desks as examples of support systems.
- Businesses who invest in IT infrastructure and training can receive incentives such as grants or tax cuts. Presenting case studies that are successful might help encourage other businesses to use IT solutions.
- The long-term effects of IT on accounting procedures should be investigated further, and as technology advances, new problems should be found. This will assist in developing flexible approaches to deal with new problems.

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