

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Accounting is a practice that a business uses to calculate its financial results by recording and classifying all transactions such as sales, acquisition, assets, and liabilities in a manner that is compatible with the agreed standard format. A more formal concept of accounting is the practice documenting, classifying, and summarizing, in a detailed way, and in terms of assets, transactions, and events that are, at least in part of financial character, and analyzing its consequences. Several companies have turned information technology (IT) into the professional service industry. In the previous years, the success of an organization was on the ability to move goods and services with speed and accuracy, documentation of files used for goods and services transactions was done manually by storing documents for record-keeping purposes in an archive room.

Information technology is associated with various products and services within an economy, including computer hardware, software, electronics, semiconductors, internet, telecommunications equipment, and e-commerce. Four separate stages of IT products can be differentiated by the storage and processing technology used; pre-mechanical (3000 BC- 1450 AD), mechanical (1450- 1840), electromechanical (1840-1940), electronic (1940- present).

In a corporate environment, the American information technology association defines information technology as studying, designing, developing, implementing, supporting, or managing computer-based information systems. The tasks and responsibilities of those working in the fields include network administration, software development and installation, and organizational life cycle planning and management, by which hardware and software are maintained, modified, and replaced. Computers, servers, the internet, remote wireless devices, and mobile devices, have profoundly changed the way businesses do business. Software packages have enhanced conventional manufacturing process and operations, thanks to the advancement of information technology, accounting has seen enormous advances.

The conventional paper ledgers and accounting records are replaced by accounting software. Such packages of software can come with a range of customized features or standardized applications that can be adapted to current business operations. Organizations typically choose accounting systems based on the scale of their budgets, and the number of users that would use the systems. Large enterprises can select a wide range of software packages, such as a business resource planning system. Information technology has given a major advantage to the accounting departments.

Definitions of Information Technology

IT is defined by a scholar (Attaran, 2003) as the capacity of computers, software applications, and telecommunications to provide organizations with data, information, and knowledge for individuals and processes. According to the developments in technology in 2019, IT is something related to computing technology, for example, the internet falls under the umbrella of information technology. IT is the use of any computer, storage, networking, and other physical devices, facilities, and processes to generate, store, process, secure, and transfer all forms of electronic information. As opposed to personal and entertainment technologies, information technology is typically used in the context of the company. Commercial use of information technology encompasses both computer and telephony technology.

Information technology is the automating processing of information and the use of electronic computers that requires storing, collecting, converting, and disseminating information. (Ifeuko2011).

Information technology is a paragliding term that covers any communication system or method, including radio, television, cell phones, computers, and network hardware and software, satellite systems, and so on, and the various services and applications connected to them, such as video conferencing and visual learning. For instance, in education, health care, or libraries, ICT, is often spoken of in a particular context. The term is used somewhat more prevalent outside the US. (Margaret, 2005).

Information technology is the study, design, development, application, implementation, support, or management of information systems based on computers. The term is generally used as a

synonym for computers and computer networks it includes other technologies for the dissemination of information such as televisions and telephones' (Chandler, Daniel, Rod, 2012).

An engineering division concerned with the use of computers and telecommunications equipment for data storage, retrieval, transmission, and handling. Information covers all forms of computer, communication equipment, and software used for creating, designing, storing, transmitting, interpreting, and manipulating information in its various formats. Personal computers, laptops, tablets, mobiles, phones, transportation systems, televisions, and network technologies are just a few examples of the diverse range of information technology tools. (John 2009).

IT is the use of computers to store, retrieve, transmit, and manipulate data or information, often in the context of a business or other business.

1.2 Statement of the Research Problem

Every organization has plans, goals, missions, visions, and objectives, ensuring that each other section of the organization performs their duties with care and produce efficient and effective outputs for the growth and success of that organization. Nevertheless, the problems some organization is the problem faced with bookkeeping and recording which leads to loss of data and financial information of the organization, lack skilled employees of the organization. Considering this, the introduction of information technology in an organization helps to solve all these problems and help in the growth and success of an organization.

1.3 Objectives of the Study

The main objective of this research was to examine and determine the effect of information technology on accounting systems and operations of an organization. Other general objectives are;

1. to examine the relationship between information technology and the accounting system of an organization.
2. to ascertain the effect of accounting application packages on the accounting system of an organization.
3. to investigate the effect of the accounting system on organizational performance.

1.4 Research Questions

A research question is a question that a research project set out to answer. It is an essential element of both quantitative and qualitative research. Below are the research questions for this project.

1. What is the relationship between information technology and the accounting system of an organization?
2. What effect do computer system and application packages have on the accounting system of an organization?
3. What is the effect of accounting system on the performance of an organization?

1.5 Research Hypotheses

H₀₁: There is no relationship between information technology and the accounting system of an organization.

H₀₂: Accounting application packages do not affect the accounting system of an organization.

H₀₃: Accounting systems do not affect the performance of an organization.

1.6 Significance of the Study

The research primarily, meant for accountants and multinational companies. The material serves as a guide to the industrial field of the company of large-scale manufacture of various home-used products and how accountants can handle and make the best use of current IT growth of an organization's accounting method when running accounting operations.

The research study is only significant to managers and the authorized personnel to know the main threat to information technology in an organization is human. Besides this main threat we have other threats to included, like the threat of network and wireless connectivity which may at some point or occasionally be a threat as a result of weather, problems like rain, thunder, storm, etc. That could lead to the disconnection of internet connection and in the case of bad servers and satellites. Information technology can be manipulated to commit fraud, etc. Within and outside hackers, and phone freaks, etc., including the human threat to information security.

To promote a valid strategy that can meet the needs of the management evaluation challenge to establish organizational directions and make resolution decisions to guarantee appropriate success standards concerning the use of the information system, the comprehensive operating plan requires the exploitation of mass data in others. Managers and accountants would also be well prepared to resolve different similar concerns.

1.7 Scope of the Study

The study of this research project focused on the impact of information technology on an organization's accounting system, according to the report. This research intended to establish analysis and inquiry onto an organization's implementation of IT on the accounting system. The variables include information technology, accounting systems of an organization.

1.8 Limitations of the Study

The research was constrained by the global situation of the country at the time the study was carried out, which is the pandemic, while work can be wide-ranging and encompassing, its constrained availability of employees in the organization due to turns in shift and changes in the organization due to the global pandemic situation.

1.9 Definition of Operational Terms

Data: this is any non-random set of symbols that are also referred to as raw facts, events, transactions, that have been recorded and are now being recorded and are now imputing raw materials from which information is generated.

Information: the use of information in the research would mean the data generated in such a way that it is useful to the recipient

Application: it is a collection of programs along with the required documentation for the method. The package is selected to match users' requirements and is modular in building projects so that a limited amount of modification can be accomplished to cater to individual business needs.

Management information system (MIS): this is the availability of information for all management levels to fulfil their routine functions such as planning, directing, organizing, and controlling, etc.

Database: is a stored collection of related data considered necessary by organizations and individuals to meet their requirements for processing and retrieval of information.

Internet: a global computer network that offers a wide range of communication and information services, is comprised of interconnected networks using structured communication protocols.

Intranet: a local confined communication network, especially a terminal server created using World Wide Web software.

Ethernet: a system for connecting numerous computer systems to form a local area network, with protocols for regulating the transmission of information and for avoiding simultaneous transmission by two or more systems.

E-business: a company that carries out all or most of its business transactions through internet transactions is known as the use of the internet to conduct business acts or art.

Accounting system: an accounting system is a system that manages an enterprise revenue, expenses, and other financial transactions and activities, an accounting system allows a business to keep track of all these types of financial transactions, including purchases (expenses), sales (invoices and income), liabilities (funding, accounts payables). It is responsible for generating comprehensive statistical reports which provide a clear set of data for management or stakeholders to assist in decision making.

Accounting operations: these are accounting practices that an organization undertakes to transform materials into final products and services for selling to the customers and maximum wealth.

Bookkeeping: it is the systematic recording and coordinating of financial transactions in a firm. These are accounting activities that a firm employs to turn resources into finished goods and services for sale to the customers and optimizing capital.

Internal control: internal controls are a company's processes, regulations, and procedures for maintaining the accuracy of financial accounting records, fostering transparency, and preventing fraud.

CHAPTER TWO

LITERATURE REVIEW

2.1 Preamble

The variables discussed in this research section were examined in a conceptual, theoretical, and empirical way. The focus was on the concept of information technology, history of information technology, accounting system, and concepts, its types as well as information technology such as the use of computer systems, application software, accounting operations, modern accounting system, and the impact of information technology on an organization's accounting system. Followed by a theoretical review and the empirical review afterwards.

2.2 Conceptual Review

The research is conceptualized in an organization, information technology, the accounting system, and its effect on the organization. Each of these concepts will be prescribed in the subsection below and presented as a conceptual model.

2.2.1 Concept of Information Technology

Information is a resource that doesn't have any value unless retrieved, processed, and used. IT deals with information systems, data collection, entry, retrieval, analysis, and smart decision making. Information technology refers to the development, collection, processing, storage, display, and distribution of information as well as the system and devices that make it possible to do all these. IT is affecting us all individually and as a society.

Information technology is strongly based on the hardware and software of a computer and telecommunication system. Accounting is the practice of tracking, classifying, and summarizing money, purchases, and financial activities, at least in part, and interpreting the outcomes of them in a meaningful manner and terminology. Accounting may also be termed as an information system that evaluates processes and communicates financial information about an economic entity.

Advances in IT have greatly strengthened account structures and changed economic life. Computers and other emerging technologies have improved the efficiency of offices, enabling

fast documents sharing, testing, cooperation with far-flung partners, and data collection and analysis. Information technology has given the latest useful tools for recognizing and exploring economic and business opportunities for all kinds of individual economic actors.

- **Information Technology**

Computer technology deals with the use of computer systems and telecommunication devices for data collection, retrieval, transmission, and manipulation. This can also be defined as being something that, any multimedia delivery mechanism, allows data, information, or perceived knowledge in any visual format.

- **History of Information Technology**

Information technology has long been around. Generally, if people are alive, there was an information technology present, and then there were many ways to communicate with technology. Four major periods are making up information technology history. Only the new (electronic) era and some electromechanical era impact us today, but it's interesting to know how we got to the point we're at with today's technology, the implication, and benefits of information technology on an organization's success.

- **Pre-mechanical Age:**

The pre-mechanical age of AD 1450 is the oldest age of information technology. A long time back, we talked about it. They will learn to use vocabulary or simple picture sketches known as sculpture, usually made in the rock when humans first tried to interact. Early alphabets were made, such as the Phoenician alphabet.

- **Mechanical Age:**

The mechanical era is when we begin to see similarities between our present technology and its predecessors for the first time. It is possible to describe the period between 1450 and 1840 as the mechanical era. A lot of innovations are being applied in this period, as there is a huge explosion of interest in the region. Technologies like the slide rule (the analogue machine used to multiply and divide) have been developed.

Pascal invented the mechanical machine which was very successful. To tabulate polynomial equations, Charles Babbage developed the differential engine that used the method of finite

differences. There have been several different machines created in this era, and while we have not yet reached a computer that can do more than one type of computation in one, like our modern-day calculators, we are still discovering how all our on-in-one machines started. Indeed, if you look at the complexity of the devices invented in this period compared to the power behind them, it seems for us utterly impossible to understand why someone would want to use them, but all these inventions were massive for the people who lived in that period.

- **Electromechanical Age:**

Now we're moving closer to those systems that look like our current technologies. One can define the electromechanical age as the time between 1840 and 1940. These are the telecommunications commencements. They developed the telegraph in the early 1800s. Alexander Graham Bell invented the telephone in 1876, Guglielmo Marconi's first radio built-in 1894. All these have been extremely crucial emerging technologies that have led to great advances in the field of information technology.

The first large scale digital automatic computer in the United States was the Mark 1 produced around 1940 by Harvard University. This machine was 8 feet tall, 50 feet long, 2 feet wide and 5 tons weighed-massive. The programming was performed using punch cards. How does the hunk of metal suit your PC? It was from massive machines like this that people began trying to downsize all the pieces to make the first ones.

- **Electronic Age:**

Where we live now is the electronic age. It can be defined as the period from 1940 to right now. The ENIAC was the first high speed, a computer system capable of reprogramming to address a whole range of computing issues. This machine was intended for use by the United States, armed powers aiming tables for artillery. This computer was much larger than Mark 1 which took up 680 square feet weighed 30 tons; huge. This uses vacuum tubes primarily for its calculations.

There are major four digital computing categories. The first was the time of the ENIAC and Mark 1 vacuum tubes punch cards. For internal storage rotating magnetic drums were used. The second generation changed vacuum tubes with transistors, replaced punch cards with magnetic tape, and replaced rotating magnetic drums with magnetic cores for central storage. High-level programming languages such as FORTRAN and COBOL were developed during this period too.

The third generation substituted transistors with integrated circuits, all devices were using magnetic tapes, the magnetic core converted into metal oxide semiconductors. It was during this time that an actual operating system emerged along with the advanced programming language BASIC. The fourth and modern generation brought in the CPU's (central processing unit) containing all in one chip memory, logic, and control circuits. Invented the personal computer (Apple II), developed a graphical user interface (GUI).

2.2.2 Concept of Accounting System

The accounting system is the system used to handle the income, expenses, and other financial activities of a business. An accounting system helps an organization to keep track of its financial statements, including investments (expenses), sales (invoices and revenues), liabilities (funding, accounts payable), etc. And it can produce detailed statistical reports that offer a consistent collection of data for the management or interested parties to assist in the decision-making process. Using advanced applications or cloud-based infrastructure, the framework used by the organization is typically automated and computer-based. Nevertheless, the accounting system has traditionally been a set of complicated manual estimates and balances.

2.2.2.1 What Accounting System Manages

- **Expenditure:** The expenditures are the amount of cash coming out of the company in return for products and services from another individual or business. It is necessary to enter, balance, and categorize each expense manually, in older accounting software or with a manual system such as excel. An accounting system allows for fast entry, categorization, and automated cost balance.
- **Invoices:** Generating a professional-looking invoice is a vital part of establishing positive brand images and increasing customer trust. Today some accounting system such as debtor allows the instant production of invoices with the availability to customize and keep track of paid invoices and revenue automatically.
- **Funding:** All corporate financial assets, whether account payable, bank loan mortgage, etc. An accounting system records such liabilities as payable amounts and updates the balances automatically as soon as payment is received and accounts are settled.
- **Modern Accounting System:**

Jumping forward to 1880, a man called Herman Hollerith invented the first accounting machine known as the tabulating machine, punch cards were used to add numbers to a card that might then be used to determine the total. Hollerith also formed a business that merged later to become an IBM member. Developments in computer technology in the 20th century, and particularly the advent of the PC, meant that “ordinary people” could gain access to definite programs. That is, a method of accounting that does all that. From the first DOS-based accounting systems, such as PcPlus, to today’s web-based accounting systems, cloud computing.

2.2.2.2 Impact of Information and Technology in The Accounting System of An Organization

- **Improved Accessibility of Accounting Data;** through cloud accounting software, all registered users can access accounting information for an organization anywhere they have access to the internet, it helps to save time as accountants do not need to physically access and exchange files with other users. These services also allow accountants to use their mobile devices to make, transactions, search documents, and review reports. This increased accessibility has provided accounting and finance practitioners with the ability to operate effectively and remotely.
- **Automation and Less Manual Transmission:** popular accounting software will now incorporate full business systems with invoicing, billing, and payroll services. It allows the program to access information from multiple sources in real-time, and accounting records can change automatically as transactions occur. However, the use of optical character recognition software has allowed images of printed documents such as receipts to be taken and conveniently imported into the program without having to type them. These technologies together reduce the need for manual entries and save significant time for accountants. These kinds of automation have brought some notifications to an accountant’s role today.
- **Better Decision Making with Machine Learning:** Machine learning is one of the kinds of accounting technologies that can continue to modify the accounting profession's position and make it easier for corporations to make tough financial choices. This technology has also helped, by popular accounting tools, to search for mistakes in thousands of transactions and simplify repetitive tasks. It can also help accountants look

for various financial materials for key details, and even for the risk assessment of certain financial decisions.

- **More Required Skills for Accountants:** the impact of information technology also ensures that accountants need to learn to use accounting software quickly, perform predictive analytics, and import data from various sources in a comfortable way. Simultaneously, rising electronic currencies means that an accountant needs to learn how to handle issues such as liabilities, profits, and cryptocurrency taxation.

2.3 Theoretical Review

The research study examined three theories that relate to it, and they are; contingency theory, agency theory, and behavioural theory.

2.3.1 Contingency Theory

Contingency theory implies that a method of accounting information should be structured in a versatile way to consider the context and organizational structure that an organization faces. It is also necessary to adopt the accounting information system to the specific decisions being considered. To put it some other way, this paper sets out the basic framework for considering a contingency-based accounting system and information technology. Gordon & Narayanan, (1984) concluded that environmental uncertainty among successful organizations is a fundamental driver for the design of management accounting systems.

In this research project, as decision-makers recognize greater environmental uncertainty, they tend to seek more external, non-financial, and ex-ante information, in addition to internal, financial, and ex-post data. Several studies that followed the Gordon and Narayanan papers have confirmed this latter finding while extensively studied in the last two decades, relatively little attention has been given to contingency theory in terms of factors affecting the accounting and information technology. Few organizations seem to have formal mechanisms in place to control the evolution of their measurement systems and few researchers seem to have answered the key question; how effective is information technology in the accounting system? The paper addresses the question by providing evidence of contingencies in management based on an ample of selected departments at Flour mills of Nigeria PLC

2.3.1 Agency theory

During the last twenty years, agency theory became one of the most important theoretical paradigms in accounting. The key aspect of the theory of the agency that has made it appealing to accounting researchers is that it helps one to specifically introduce conflicts of interest, motivation challenges, and processes into our models to manage incentive issues. This is essential because many accounting motives have to do with managing moral hazard, (Kaplan and Norton, 1993). The principal is usually believed to be risk-neutral, and risk and commitment are averse to the handler. The principal and the agent are believed to be driven by self-interest and therefore contribute to opposing agendas. Compensation contract strikes a balance between these conflicting objectives (David, Julie, et al, 1999).

The rule of sharing which helps determine the outcome allocation between the principal and the agent is called a contract, whether it is written or not. Thus, the theory of agencies provides a vehicle for the formal, direct analysis of the economic elements of a written system. In conclusion, in this study, the theory of agency is used to answer two questions; how does information technology, accounting system features affect incentive issues? How does the presence of incentive issues impact information technology, accounting system, system design, and structure of an organization? The theory of agency offers a framework to tackle the issues and analyze the relationship between the accounting system, information technology, reward, and behaviour.

2.3.2 Behavioural Theory

Early behavioural accounting work investigated bivariate relationships between the features of the control system (e.g. dependence on accounting success metrics or budget participation) and different criteria variables (e.g. efficiency or dysfunctional behaviour). However, behavioural science accounting work developed relatively rapidly, however to more dynamic organizational contingency models with a clearer perception of the organization and individual behaviour. The fundamental principle of research into contingency theory was that organizational structure and design of control systems are linked to the organizational context.

Thus, the impact of the characteristics of the control system is enhanced by contextual factors that influence the individual and the organization (Kren and Liao, 1998). Relevant control

system features must be matched to the contextual variables describing the environment of the organization. The assumption (often (1988 and Liao; 1986 Simons and Merchant; 1980 Otley) implicit) is that a better match is related positively to the organizational performance. Understanding the nature and efficacy of control systems usually begins by studying the characteristics of entities and their environment, and this forms the researcher's basis.

2.4 Empirical Review

Jabbal (2014) studied the impact of the information system on the performance of the Islamic bank of Jordan. The study used survey design methods on the primary sources on questionnaires which were distributed to financial managers, accountants and accounting departments' heads in the bank. The result revealed that information system impacted the operations of the bank to achieve their objectives.

Raed (2016) examined the effect of using the information system on the quality of the accounting system to the user's perspective in Jordan. The study used descriptive and analytical methods to conduct the study using primary sources, where the researcher used a questionnaire specifically designed and circulated to gather the appropriate data for the study. The

Krishina& Lee (2011) researched on the topic of Information technology and its implication for internal auditing. The study provided a preliminary understanding of further understanding of auditors' position, impact, and risk of IT. The information and data were obtained from various secondary data sources, included journal articles published in magazines and downloaded from internet search engines. The paper assessed the role of information technology and how it impacts the organization's internal audit process. This study agrees that technical information and electronic data processing (EPD) have changed the way companies conduct their promoting operational efficiency and helping to make decisions.

Amvik (2014) investigated computerized accounting system and financial reporting. The research used qualitative and descriptive research design to perform the analysis since the study's result was non-numeric (the opinion and perspective of the respondents on the variables). These procedures enabled the researcher in a cross-section of the study to process and analyze the findings. Correlation analysis was used to establish the relationship between computerized and financial reporting systems. There is a strong correlation between the two measurements. The

researcher advises from the results and overview that the corporation must find and foremost develop a computerized accounting system that suits the organizational needs. A routine system, maintenance system should also be placed so that the system will work. Get rid of vulnerabilities such as malware, fraud, and others which can impact system operations.

Yadav (2015) explored the impact of information technology on the modern accounting system. Secondary data contained in books, research journals, internet articles and government reports were sourced. The study agrees that advancement in IT has significantly benefited the corporate organization's accounting systems. Company efficiency appears to be growing because of today's computerized accounting system. Therefore, many transactions have been simplified creating efficient operations.

Adelisa (2017) reviewed the impact of computerized accounting on organizational performance in the Arusha region of North America. The study used a descriptive survey which is referred to as a scientific method in which data are collected without altering the setting, including surveys and investigations of various forms aimed at obtaining evidence revealing the prevailing phenomenon. Nzomo (2013) study is on the impact of accounting information system on organizational effectiveness of automobile companies in Kenya. The result of the study revealed that quality systems are the accounting information system used in Kenya's automobile industry. Furthermore, the findings indicated that information quality was guaranteed. The results indicated that the accounting information system outputs were simple, precise, and timely.

In the Nigerian banking industry, Kabiru (2014) investigated computer management and accounting information systems. The analysis used primary as well as secondary knowledge. For a clarification of the results, the primary data was obtained by questionnaires, interviews, impressions, and replies. The secondary data relevant information from the bank's published annual reports in Nigeria as well as from the Nigerian Stock exchange factbook (2009) was examined for achieving the targets fifty (50) questionnaires were distributed to selected bank's understudy and seventeen (17) replies afro Access bank, fifteen (15) from the First bank, fourteen (14) from the Union bank. Based on the analysis of related literature, data analysis, and interpretation and general observation, the study's major findings or conclusion are as follows' accounting information and technology are relevant from the analysis in simplifying issues and in providing quality information in the Nigerian banking industry. This explains why banks

spend more of their resources on information technology and see its use as a strategic advantage in the strategic banking sector. The use of information accounting technology in the banking industry has contributed to the timely and accurate preparation of reports as customers have unrestricted access to banking services via internet banking.

Kiros (2013) examined the impact of accounting information system on decision making. The research used both primary and secondary sources of data. The research used both primary and secondary source of data and checked for the impact of accounting information on decision making in Ethiopia. The efficiency of the accounting information system is calculated by the precision, timeliness, completeness, and quality of the system's accounting information system which was obtained from the system.

Sajady, Dastgir & Hashem (2016) examined the evaluation of the effectiveness of the accounting information system in the accounting system of an organization. This analysis was focused on the companies listed on a stock exchange in Tehran. A questionnaire had been developed and sent to the sample firms after a pilot analysis. A population of 347 companies listed on Tehran's stock exchange. Research studies have demonstrated that the introduction of accounting information systems will lead to improved management decision-making, more reliable internal control systems, and better consistency of financial reporting.

Uraquia, Perez & Munoz (2011) researched the impact of accounting information systems on the performance measures in an organization. The study employed a survey design to carry out the study with a set of questionnaires. The findings suggest that firms that use accounting information system for their entire management operations achieve a higher, more favourable figure relative to other classes of firms that have a negative average. This means that SMEs' efforts to implement, invest, and improve their accounting information system are related to their economic and financial performance.

2.5 Gap in Literature

Based on the empirical findings from foreign studies, it was discovered that information technology affects the accounting system of an organization. The emphasis of this analysis was on the relationship between information technology and an organization's accounting system, the effect of accounting program packages on an organization's accounting system, the influence of

the accounting system and the internet network on an organization's results. The presence of Geography and Methodology gap is present.

CHAPTER THREE

METHODOLOGY

3.1 Preamble

Each segment deals with a variety of methodological techniques that the researcher included in the study. These include; research design, study population, sampling procedure, sample size determination, data collection process, research instrument, pilot project, research instrument validity, reliability test, data analysis method, model specification, and variable measurement.

3.2 Research Design

The study adopted a survey research design that measures two variables, a dependent variable, and an independent variable. The independent variable is information technology which was measured by sub-variables (the use of computer systems, use of application packages, and the use of internet connection) while the dependent variable accounting system has the following measuring tools; bookkeeping, statutory report, and internal control.

3.3 Research Instrument

The data collection instrument embedded in the study questionnaire was composed of section A and section B. Section A included bio details or general knowledge about the respondents in questions. Section B was included three sub-sections, sub-section A included statements designed to obtain the opinion of the respondents on the relationship between information technology and accounting system of an organization, sub-section B consisted of statements designed to obtain the opinion of respondents on the effect of accounting application packages on the accounting system of an organization, sub-section C involved statements designed to elicit the respondents' opinion on the effect of the accounting system and internet connection on the performance of an organization.

3.4 Method of Data Analysis

The questionnaire was split into two sections. The first part included the demographic analysis whilst the second part included the variable analysis. Demographic information was analyzed by

using basic percentage and frequency counts for data analysis, both descriptive and inferential statistics are used. The statistics descriptive are mean and standard deviation. The statistics included inferential correlation and simple linear regression. Correlation would be used to calculate the relationship between variables while using regression to test the relationship between variables.

3.5 Study Population and Sample Size

The population for the study is the staff members of Flour Mills of Nigeria plc. It managed a sample size of 137 workers with questionnaires distributed. These would be composed of the chief accountant, line managers, supervisors, and personnel. The sample was drawn using a stratified method of sampling.

3.6 Validity and Reliability of Research Instrument

A pilot study was carried out by pre-testing the questionnaire on a set of staff at Flour Mills of Nigeria Plc. to detect possible deficiencies in their design and administration, the pilot participant is not too divergent from the target respondent.

3.6.1 Reliability Test

The study also used Cronbach's alpha to evaluate the research instruments reliability and inspect internal consistency.

3.7 Measurement of Variables

In this research, the dependent variable was the accounting system. The measuring tools such as bookkeeping, statutory report, and internal control was evaluated. The products will be subjected to a Likert scale of five points. The independent variable is information technology calculated using measurement instruments such as the use of computer systems, accounting application packages, and internet connection as evaluated.

3.8 Model Specification

Three models were formulated for the study as shown below:

MODEL 1

$$\text{INFOTECH} = X_0 + X_1 \text{ACSY} + \varepsilon$$

Where:

INFOTECH = Information Technology

ACSY = Accounting System

X_0 = Intercept

X_1 = Regression Correlation

ε = Error

MODEL 2

$$\text{ACAP} = X_0 + X_1 \text{ACSY} + \varepsilon$$

Where:

ACAP = Accounting Applications Packages

ACSY = Accounting System

X_0 = Intercept

X_1 = Regression Coefficient

ε = Error

MODEL 3

$$\text{ACSYIC} = X_0 + X_1 \text{OP} + \varepsilon$$

Where:

ACSYIC= Accounting System and internet connection

OP = Organizational Performance

X_0 = Intercept

X_1 = Regression

ε = Error

CHAPTER FOUR

DATA PRESENTATION ANALYSIS AND DECISION

4.1 Preamble

The model summary table provides the R and R^2 values. The basic association is the R-value, while R^2 reveals how much of the overall difference in the dependent variable can be explained by the independent variables.

The next table is the ANOVA table, which indicates how well the regression equation matches (i.e. the dependent variable predicts) the data. This table shows that the model of regression greatly predicts the dependent variable well. The statistical importance of the regression run is demonstrated by the value of the regression row with its significance. If the p-value is less than 0.05, it means that, overall, the outcome variable is significantly predicted by the regression model (i.e. it is a good match with the data), otherwise, if it is more than 0.05, it indicates that overall, the outcome variable is not significantly predicted by the regression model.

The **coefficients table** provides the necessary information to predict the dependent variable from the independent variable, as well as determine whether the independent variable contributes statistically significantly to the model. The values in the 'unstandardized coefficients' is made use of.

With **multiple regression**, the R represents the multiple correlation coefficient, and it is one measure of the quality of the prediction of the dependent variable. The coefficient of decision is also called R^2 , which describes the proportion of variation in the dependent variable that can be explained by the independent variables.

The F- ratio in the **ANOVA table** tests whether the overall regression model is a good fit for data. The table shows how the independent variables statistically significantly predict the dependent variables. If the F-statistics value showed a p-value that is less than 0.05, the regression is a good fit of the data, otherwise, if the p-value is more than 0.05, then it is not statistically significant to predict the data and not a good fit of the data.

The **unstandardized coefficients** indicate how much the dependent variable varies with an independent variable when all other independent variables are held constant

4.2 Results

Analysis of Questionnaire

A total of 180 (one hundred and eighty) questionnaires were distributed for the survey. 150 forms were returned completed, accumulating to 83.33% success rate. The remaining 16.67% were not returned. The following are the biodata analysis of the respondents.

Table 4.1: GENDER OF RESPONDENTS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MALE	85	56.7	56.7	56.7
	FEMALE	65	43.3	43.3	100.0
	Total	150	100.0	100.0	

Table 4.1 shows the gender of the respondents to the questionnaire. 85 of the respondents are male, which is 56.7% of the total respondents. The number of females is 65, which is 43.3% of the total respondents.

Table 4.2: AGE OF RESPONDENTS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 - 30	13	8.7	8.7	8.7
	31 - 40	59	39.3	39.3	48.0
	41 - 50	69	46.0	46.0	94.0
	51 & Above	9	6.0	6.0	100.0
	Total	150	100.0	100.0	

Table 4.2 shows that majority of the respondents are between the age bracket 41-50 years, consisting of 46% of the total respondents. The other age brackets and their percentage constituents are: 20-30 totaled 13 (8.7%), 31-40 totaled 59 (39.3%) while 51 & above totaled 9 (6.0%)

Table 4.3: MARITAL STATUS OF RESPONDENTS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SINGLE	24	16.0	16.0	16.0
	MARRIED	126	84.0	84.0	100.0
	Total	150	100.0	100.0	

Table 4.3 shows the marital status of the respondent. 24 respondents were single which is equivalent to 16% of the total respondents. While the married totalled 126, which is 84% of the total respondents.

Table 4.4: LEVEL OF EDUCATION OF RESPONDENTS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid TERTIARY	19	12.7	12.7	12.7
PROFESSIONALS	131	87.3	87.3	100.0
Total	150	100.0	100.0	

Table 4.4 shows that majority of the respondents are professionals possessing professional qualifications with 87.3% of the total respondents, while 12.7% of the respondents have only tertiary education. Hence, it can be said that educated and well-informed respondents filled the questionnaire, thus their opinion can be trusted.

Table 4.5: DEPARTMENT OF PRIMARY ASSIGNMENT OF RESPONDENTS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ACCOUNTING	83	55.3	55.3	55.3
MARKETING	4	2.7	2.7	58.0
PRODUCTION	2	1.3	1.3	59.3
PROCUREMENT	61	40.7	40.7	100.0
Total	150	100.0	100.0	

Table 4.5 reveals the department of primary assignment of the respondents. 83 (55.3%) are in accounting department, 4 (2.7%) are in marketing, 2 (1.3%) are in production, while 61 (40.7%) are in procurement. This shows that majority of the respondents are in the accounting department. This implies that respondents are placed in a position to appreciate and contribute meaningfully to the questions.

Table 4.6: EXPERIENCE AT WORK OF RESPONDENTS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1 - 5 YEARS	43	28.7	28.7	28.7
6 - 10 YEARS	82	54.7	54.7	83.3
ABOVE 10 YEARS	25	16.7	16.7	100.0
Total	150	100.0	100.0	

Table 4.6 shows the number of years of working experience of the respondents. It shows that majority of the respondent have 6- 10 years working, as 54.7% of the respondents have been working for these years. Others are 1 – 5 years accounting for 28.7%, and above 10 years is 16.7% of the total respondents

Table 4.7: The relationship between information technology and accounting system of an organization

S/N	QUESTIONS	SA 5	A 4	N 3	DA 2	SD 1
1	The information technology deployed in the organization is comprehensive and updated.	59 (39.3%)	87 (58.0%)	2 (1.3%)	2 (1.3%)	(0) (0%)
2	A good and strong information technology is what it takes to make an organization to function effectively	46 (30.7%)	90 (60.0%)	8 (5.3%)	4 (2.7%)	2 (1.3%)
3	The presence of information technology in the organization constitutes a threat to the organization	4 (2.7%)	13 (8.7%)	10 (6.7%)	75 (50.0%)	48 (32.0%)
4	The information technology used in the organisation is industry-specific and can be improved at a little price rate	25 (16.7%)	109 (72.7%)	12 (8.0%)	2 (1.3%)	2 (1.3%)
5	The information technology used in the organization is reliable and current	47 (31.3%)	100 (66.7%)	2 (1.3%)	0 (0.0%)	1 (0.7%)

Table 4.7 shows respondents representing 39.3% strongly agree that the information technology deployed in the organization is comprehensive and updated, 58% also agree with this notion, while 1.3%, 1.3% were either neutral or disagree. No respondent strongly disagrees.

30.7% strongly agree that good information is what it takes to make an organization function effectively, 60% of respondents agree with this comment, 5.3% are neutral, 2.7% disagree while 1.3% strongly disagree. 2.7% agree with that the presence of information technology in the organization constitutes a threat to the organization, 8.7% agree, 6.7% are neutral, 50% disagree while 32% strongly disagree.

16.7% strongly agree that the information technology used in the organization is industry-specific and can be improved at a little price rate, 72.7% agree with this assertion, 8% are neutral, 1.3% disagree, while 1.3% strongly disagree. 31.3% strongly agree that the information technology used in the organization is reliable and current, 66.7% agree, 1.3% of the respondents are neutral, 0% disagree, while 0.7% strongly disagree

Table 4.8: The effect of accounting application packages on the accounting system of an organization

S/N	QUESTIONS	SA 5	A 4	N 3	D 2	SD 1
1	The use of Software application packages contribute to the efficiency of accountants and workers in the accounting system of an organization	37 (24.7%)	113 (75.3%)	0 (0%)	0 (0%)	0 (0%)
2	The use of software application packages should be made compulsory for every accounting operation in the accounting system of an organization	33 (22.0%)	113 (75.3%)	3 (2.0%)	1 (0.70%)	0 (0%)
3	Software application packages contribute to the performance of an organization	18 (12.0%)	74 (49.3%)	41 (27.3%)	14 (9.3%)	3 (2.0%)
4	Workers and all users of software application packages must compulsorily undergo training on how to use software application packages used in the accounting system of an organization	30 (20.0%)	104 (69.3%)	9 (6.0%)	2 (1.3%)	5 (3.3%)
5	The use of software application packages makes activities and operations in the accounting system of an organization easy and faster	19 (12.7%)	40 (26.7%)	12 (8.0%)	60 (40.0%)	19 (12.7%)

Table 4.8 shows that 37% of the respondents strongly agree that the use of packages contributes to the efficiency of accountants and workers in the accounting system of an organization. 75.3% agree with the comment, 0% were neutral, 0% disagree, while 0% strongly disagree.

The comment that the use of software application packages should be made compulsory for every accounting operation in the accounting system of an organization, had 22% strongly agree, 75.3% agree, 2% are neutral, 0.7% disagree, while 0% strongly disagree.

The software application contribute to the performance of an organization question had 12% who strongly agree, 49.3% agree, 27.3% are neutral, 9.3% disagree while 2% strongly disagree.

The question that workers and all users of software application packages must compulsorily undergo training on how to use software application packages used in the accounting system of an organization had 20.0% who strongly agree, 69.3% agree, 6% are neutral, 1.3% disagree while 3.3% strongly disagree.

The assertion that the use of software application packages makes activities and operations in the accounting system of an organization easy and faster, had 12.7% strongly agree, 26.7% agree, 8% are neutral and 12.7% strongly disagree.

Table 4.9: The effect of the accounting system and internet connection on an organizations performance

S/N	QUESTIONS	SA	A	N	D	SD
1	The operating activities within an accounting system also increased an organization's overall performance	61 (40.7%)	84 (56.0%)	5 (3.3%)	0 (0%)	0 (0%)
2	The existence of internet connections in the accounting system of an organization influences the performance and productivity of an organization	44 (29.3%)	96 (64.0%)	5 (3.3%)	3 (2.0%)	2 (1.3%)
3	Accountants performance and effectiveness are dependent on the existence of internet connections	4 (2.7%)	34 (22.7%)	35 (23.3%)	50 (33.3%)	27 (18.0%)
4	Prompt management decision making arises from an organization's availability of internet connections	10 (6.7%)	23 (15.3%)	17 (11.3%)	61 (40.7%)	39 (26.0%)
5	Internet connection makes it convenient and quick for accountants and other employees to work in an organization's accounting system	88 (58.7%)	57 (38.0%)	2 (1.3%)	2 (1.3%)	1 (0.7%)

Table 4.9 shows that 61% strongly agree with the statement that the operating activities within an accounting system also increased an organisation's overall performance, 56% agree, 3.3% are neutral, 0% disagree and 0% strongly disagree.

On the statement that the existence of internet connections in the accounting system of an organization influences the performance and productivity of an organization 29.3% strongly agree, 56% agree, 3.3% dare neutral, 2% disagree and 1.3% strongly disagrees.

The statements that accountant' performance and effectiveness are dependent on the existence of internet connections, had 2.7% strongly disagree, 22.7% agree, 23.3% neutral, 33.3% disagree and 185 strongly disagree. On the statement that prompt management decision making arises from an organization's availability of internet connections, 6.7% strongly agree, 15.3% agree, 11.3% are neutral, 40.7% disagree and 26% strongly disagree.

The statement that internet connection makes it convenient and quick for accountants and other employees to work in an organization's accounting system, had 58.7% strongly agree, 38% agree, 1.3% are neutral, 1.3% disagree while 0.7% strongly disagree

Hypothesis 1

Relationship between accounting technology and accounting system of an organisation

Table 4.10 (a):Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.133 ^a	.018	.011	.50314

a. Predictors: (Constant), B. Information technology of an organization

Table 4.10 (b):ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.674	1	.674	2.661	.105 ^b
	Residual	37.466	148	.253		
	Total	38.140	149			

a. Dependent Variable: Accounting system of an organization

b. Predictors: (Constant), Information technology of the organization

Table 4.10 (c):Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.491	.206		16.960	.000
	Information Technology of an organization	.093	.057	.133	1.631	.105

a. Dependent Variable: Accounting system of an organization

The linear estimates of hypothesis one show that information technology has a positive relationship with the accounting system. This is indicated by the sign of the coefficient R in the model summary. The probability of the t-statistic stood at 0.105, this implies that there is no significant relationship between informational technology and accounting system with p-value more 5% level of significance. Also from the table, the size of the coefficient of the independent variable shows that a 1% increase in information technology will cause 0.133 increases on the accounting system. The R^2 shows that 1.18% variations in the accounting system can be attributed to information technology, while the remaining 99.72% variation is caused by other factors not included in the model. There is, therefore, a weak explanatory power

Hypothesis 2

Relationship between Accounting application packages and accounting system of an organization and accounting system of an organisation

Table 4.11 (a):Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.436 ^a	.190	.184	.38799

a. Predictors: (Constant), B. Accounting system of an organization

Table 4.11(b):ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.220	1	5.220	34.677	.000 ^b
	Residual	22.280	148	.151		
	Total	27.500	149			

a. Dependent Variable: C. Accounting application packages of an organization

b. Predictors: (Constant), the Accounting system of an organization

Table 4. 11(c): Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.184	.159		20.060	.000
	Accounting system of an organization	.260	.044	.436	5.889	.000

a. Dependent Variable: C. The computer systems application packages of an organization

The linear estimates of hypothesis one show that information technology has a positive relationship with the accounting system. This is indicated by the sign of the coefficient R in the model summary. The probability of the t-statistic stood at 0.000, this implies that there is a significant relationship between computer system application and accounting system of the organisation with a p-value less 5% level of significance. Also from the table, the size of the coefficient of the independent variable shows that a 1% increase in information technology will cause 0.260 increases on the accounting system. The R² shows that 1.90% variations in the accounting system can be attributed to information technology, while the remaining 98.10% variation is caused by other factors not included in the model. There is, therefore, a weak explanatory power

Hypothesis 3

Relationship accounting system and organizational performance

Table 4.12 (a):Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.428 ^a	.183	.178	.65350

a. Predictors: (Constant), D. The accounting system of an organization

Table 4.12 (b) :ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.187	1	14.187	33.220	.000 ^b
	Residual	63.206	148	.427		
	Total	77.393	149			

a. Dependent Variable: B. The Organizations performance

b. Predictors: (Constant), D. The accounting system of an organization

Table 4.12(c):Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.183	.245		13.003	.000
	The accounting system of an organization	.176	.067	.428	2.639	.000

a. Dependent Variable: Organizations performance

The linear estimates of hypothesis one show that information technology has a positive relationship with the accounting system. This is indicated by the sign of the coefficient R in the model summary. The probability of the t-statistic stood at 0.000, this implies that there is a significant relationship between computer system application and accounting system of the organization with p-value less 5% level of significance. Also from the table, the size of the coefficient of the independent variable shows that a 1% increase in information technology will cause 0.428 increases on the accounting system. The R² shows that 1.83% variations in the accounting system can be attributed to information technology, while the remaining 98.17% variation is caused by other factors not included in the model. There is therefore a weak explanatory power.

4.3 Discussion of Results

This section of the study discussed the results of the estimation in line with the objectives of the study. There are three specific objectives in this study. The first objective is ascertaining if there is a significant relationship between accounting technology and accounting system of an organization. This was achieved by regressing the accounting technology against accounting system. The result revealed that there is no significant relationship between accounting technology and accounting system in Flour Mills. The finding is contrary to Amvik (2014) and Jabbari (2014) but agrees on Rael (2016).

The second objective is determining if computer systems and packages have a significant relationship with the accounting system in Flour Mills. This is achieved by regressing computer systems against accounting packages. The result revealed that there is a statistically significant relationship between the two in Flour Mills Ltd. This outcome agrees Krishna & Lee (2011) and Yadav (2015), but contrary to Adelisa (2017).

The third objective of determining if the accounting systems have a significant relationship with accounting performance is achieved by regressing accounting systems questionnaire responses against accounting performance statement responses. The result revealed that there is a statistically significant relationship between the accounting system and performance in Flour Mills Plc. This agrees with Amvik (2014); Rael (2016) and Jabbari (2014).

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Preamble

This chapter presents a summary of findings. It also outlines the policy implications, conclusions and recommendations premised on the results of the study.

5.2 Summary of the Findings

This analysis aimed to empirically analyze the impact of information technology in the accounting system of an Organization (Flour Mills of Nigeria PLC) using primary data through the distribution of one hundred and fifty questionnaires to workers of Flour Mills Plc. The study collated the employed the use of regression analysis to analyze the primary data on each of the three objectives of the study. The result revealed that Information technology, the use of application software, internet connection and computer systems have a significant impact on the accounting system of an organization. Although some of these variables are correctly signed, for instance, the positive relationship between annual budget and bank performance, money supply and bank performance, while there exists a negative relationship between exchange and bank performance including deposit rate and bank performance.

5.3 Conclusions

Having analyzed the result, it could be seen that the relationship between the variables has a diverse relationship. Flour Mills Plc. one of the market leaders in the consumer sector of the economy is taken the advantage of new technology in their operations. Informational technology introduction into their accounting system engender both advantages and some disadvantages as the study portend, but it can be concluded that the advantages that information technology portend for operations from the point of view of the respondents are much and therefore should be continued.

5.4 Policy recommendation

From the findings which have emerged in this study, few policies implications for the management of the organization are stated below:

First, the computerization of the accounting system of most blue-chip organization is usually integrated with glob. The era of developing internal packages are over and organisations are now having packages of international integration. Therefore, Flour Mills Plc. should avail itself the advantages of such global software.

Secondly, training of staff for the usage of these new technologies should be paramount especially in this competitive world of business links. You cannot blame your staff, parlance says if you cannot train. Lastly, the organization should take advantages of clod technology too for storage of data. The era of having backups on land is no more relevant and cost-effective.

5.5 Suggestions for Further Research

The studies on technological advantages of business models are varied in the literature. Organisations such as Flour Mills perform better in other climes. Studies on the advantages of artificial intelligence benefits to accounting operations is an area that needs research, especially in a global and competitive environment.

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Appendices

Appendix 1

S/N	AUTHOR	YEAR	TOPIC	FINDINGS	GAP
1	Jabbal K.	2014	The impact of the information system on the Islamic bank of Jordan	A series of statements were used to calculate the impact of the application of accounting information systems to Islamic banks operating in Jordan referring to the dimension that this study would respond to and verify the effect of accounting information systems on banks, and the methods used by the information system to achieve their objectives.	There is a geography gap in this research, the research was carried out in Jordan and it was only based on Islamic territory but this current research took place in Nigeria.
2	Raed K.	2016	The effect of using information system on the quality of the accounting system to users perspective in Jordan	The goal of the study was to explain and understand the reality of using accounting information system in Jordan and to access the effect of using accounting system on the quality of accounting information, also to calculate and evaluate the economic feasibility of using accounting information systems, and to know the barriers and problems encountered in using accounting information system; The research hypothesis is suggested to achieve the study goal s described above.	There is the presence of methodology gap, the researcher used both primary and secondary data while gathering his information for the research work, but the current researcher used only primary data to gather information on the research work.
3	Krishina M, & Lee H.S	2011	Information technology and its implication for internal auditing	The paper assessed the role of information technology and how it impacts the organization's internal audit process. The report also emphasizes the global trend of IT system (Software/Hardware) adoption in creating a more regulated environment in delivering the audit process. This also deals with how IT influences internal control; control climate, risk assessment, control practices, information and communication,	The presence of both geographical and methodology gap exists the research took place in Malaysia while the current research took place in Nigeria, the researcher also made use of both primary and secondary data while the

				and monitoring and provides guidelines and best practices for assessing the techniques available to effectively carry out internal audit tasks. This also discusses how technology information and electronic data processing (EPD) have changed the way companies conduct their promoting operational efficiency and helping to make decisions.	current researcher is making use of only primary data to gather information.
4	Amvik A.	2010	Computerized accounting system and financial reporting	The researcher advises from the results and overview that the corporation must find and foremost develop a computerized accounting system that suits the organizational needs. In this important issue, sufficient resources must be saved for a tailor-made software and system analyst to be consulted. A routine system, maintenance system should also be placed so that the system will work. Get rid of vulnerabilities such as malware, fraud, and others which can impact system operations	Further work on how to run the computerized accounting system alongside the manual system will be carried out Computer system alone is very vulnerable
5	Yadav M.S	2015	The impact of information technology on modern accounting system	Advances in IT have significantly benefited the corporate organization's accounting systems. Company efficiency appears to be growing because of today's computerized accounting system. Therefore, many transactions have been simplified creating efficient operations.	Computerized technologies for small business entities generate great opportunities for enterprises to enhance their business. Advances technology has enabled the effective and efficient flow of information facilities strategic decision making, thus increasing the capacity of the company to achieve targets for corporate and business entities.

6.	Francis P.	2013	Impact of information technology on accounting systems	The study used descriptive and systematic methods to perform the analysis using primary sources, where the researcher used a questionnaire specifically designed and distributed to collect the correct data for the study and used secondary sources that included the literature published on the subject. as well as what was published in previous studies, and scientific articles in specialized journals, in addition to laws regulations related to the study subject,	There is research made use of descriptive and systematic methods to perform the analysis while the current research made use of the only descriptive method.
7	Adelisa A.	2017	Assessing the impact of computerized accounting usage on Organizational performance	This section provides results regarding CAS in LGAs in the Arusha region, as responded by financial management (accounting) workers. More precisely, this section presents results on the four goals of this report, which are to determine the extent of use of the computerized accounting system, the efficiency of access organizations, and the difficulties of using computerized accounting systems, and the connection between the use of the computerized accounting system and success of the company.	This study examined the effect of using computerized accounting systems on organizational efficiency in Tanzania, with special emphasis on local government authorities (LGA's) in the Arusha region. Similar research could be carried out to concentrate on other areas while the current research examined the effect of IT in accounting systems of organization here in Nigeria.
8	Nzomo S.	2013	Impact of accounting information system on organizational effectiveness of automobile companies in Kenya	The results of the study revealed that quality systems are the AIS used in Kenya's automobile industry. The researcher assessed different features of an information system. These features included ease of use, the flexibility of the system, reliability of the system, learning facilities, and intuitive	The research was to examine the impact of information technology on organizational effectiveness in Kenya while the current research was to exam

				system features, Response times, sophistication, flexibility. Furthermore, the findings indicated that information quality was guaranteed. The results indicated that the AIS outputs were simple, precise, and timely	the current research was to examine the impact of information technology on the accounting system of an organization in Nigeria.
9	Kabiru I.D.	2014	Information Technology and accounting information system in the Nigerian banking industry	Based on the analysis of related literature, data analysis and interpretation and general observations, the study's major findings/conclusions are as follows: Accounting information technology is relevant from the analysis in simplifying issues and in providing quality information in the Nigerian banking industry. This explains why banks spend more of their resources on information technology and see its use as a strategic advantage in the strategic banking sector. The use of information accounting technology in the banking industry has contributed to the timely and accurate preparation of reports, as customers have unrestricted access to banking services via internet banking	The research study used a bank in Nigeria as its case study and also used both secondary and primary data to gather information on the research while the current research made us of a manufacturing organization as it case study in Nigeria and employed on primary data to gather information relevant to the research topic.
10	Kiros H	2013	The impact of Accounting information system on decision making	The efficiency of the accounting information system is calculated by the precision, timeliness, completeness, and quality of the system's accounting information system which was obtained from the system	The research used both primary and secondary source of data and checked for the impact of accounting information on decision making, the research was carried out in Ethiopia while the current research was carried out in Nigeria to examine the impact of IT on accounting systems and it made use

					of a primary source of data to complete the research work.
11	Sajady H., Dastgir M. & Hashem M.S.N	2017	Evaluation of the effectiveness of the accounting information system in the accounting system of an organization	Research findings indicated that the implementation of accounting information systems could lead to better decision-making by managers, more effective internal control systems, improving the quality of financial reports, and facilitating processes for financial transactions found no evidence to back the fourth That indicates that the implementation of AIS would not improve performance measures according to the respondents to this study. hypothesis, lack of significant results to support the fourth hypothesis could be due to the question choices that measured this hypothesis.	The research made use of secondary data and took place in Jakarta in Metropolis while the current research took place in Nigeria and it made use of a primary source of data.
12	Uraquia E., Perez R.& Munoz C.	2011	The impact of accounting information systems on the performance measures of an organization.	The study employed a survey design in which a set of questionnaires	The research study examined the impact of accounting information systems on the performance measures of an organization and the research took place in Spain while this current research took place in Nigeria and it examined the study of information technology in the accounting system of an organization.]