

EFFECT OF COMPUTERIZED ACCOUNTING SYSTEM ON ORGANISATIONAL PERFORMANCE OF POLYTECHNICS IN OGUN STATE NIGERIA

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Abstract

The advent of Information and Communication Technology (ICT) has significantly transformed accounting and financial management practices. This study investigates the effect of a computerized accounting system on the organisational performance of polytechnics in Ogun State, Nigeria, with a focus on financial reporting, accountability, and operational efficiency. Specifically, the computerized accounting system is examined through its components: automated data processing, internal control, and automated reporting, while performance is assessed via financial reporting, accountability, and operational efficiency. The study adopts a survey research design, utilizing simple percentage analysis and regression techniques for data estimation, with statistical inferences drawn at a 5% significance level. The findings demonstrate that the adoption of computerized accounting systems significantly enhances the performance of the studied polytechnics. These systems improve financial reporting by ensuring reliability and generating comparative financial statements. They also bolster accountability through controls that prevent errors and irregularities in reporting. Furthermore, computerized accounting systems positively and significantly enhance operational efficiency. The study concludes that computerized accounting systems have a substantial positive impact on the performance of polytechnics. It recommends that institutions invest in computerized accounting technologies, including automated data processing, internal control, and reporting components, to optimize financial reporting, strengthen accountability, and enhance operational efficiency. Such investments are essential for streamlining operations, reducing costs, and improving overall institutional performance.

Keywords: Automated Data Processing Component, Automated Data Reporting Component, Computerised Accounting System, Financial Reporting, Operational Efficiency.

INTRODUCTION

The performance of tertiary institutions, particularly polytechnics, plays a crucial role in fostering national development through skill acquisition and technological advancement. These institutions are pivotal in building human capital, which drives innovation, industrialization, and economic growth. However, many polytechnics in developing economies, including Nigeria, face significant challenges in maintaining organizational performance. Inefficiencies in financial reporting, accountability, and operational efficiency are pervasive and have been linked to outdated accounting practices and inadequate systems for managing financial and operational data. Such limitations undermine institutional credibility, hinder effective resource

management, and impede the fulfillment of educational mandates (Olagunju et al., 2020).

To address these issues, computerized accounting systems (CAS) have gained attention as a viable solution. CAS integrates automated data processing, internal control mechanisms, and automated reporting functionalities to enhance accuracy, reliability, and efficiency in financial management. Studies from developed economies demonstrate that CAS adoption significantly improves organizational performance by streamlining operations, enhancing transparency, and supporting timely decision-making (Smith & Johnson, 2018). Emerging economies have also begun to leverage CAS to address financial management challenges, with notable successes in improving accountability and operational workflows despite infrastructural and financial constraints (Ahmed et al., 2021). However, in developing economies like Nigeria, CAS adoption remains limited due to resource constraints, lack of technical expertise, and systemic resistance to change, leaving its potential largely underexplored (Adewale et al., 2022).

Globally, the effectiveness of CAS varies across economic contexts. In developed economies, CAS is fully integrated into institutional frameworks, enabling high levels of efficiency, transparency, and performance. Institutions in these settings utilize advanced CAS tools to automate complex accounting processes, resulting in improved operational metrics and increased stakeholder confidence (Brown et al., 2019). In emerging economies, gradual adoption of CAS has demonstrated its potential to enhance fraud prevention, compliance reporting, and resource management despite infrastructural and technical challenges (Hassan & Bello, 2020). Conversely, in Nigeria, CAS adoption among polytechnics remains underutilized, with most institutions still reliant on manual or semi-automated accounting systems that perpetuate inefficiencies (Obi & Adesanya, 2021)

While prior studies have explored the role of CAS in corporate and public-sector settings, there is limited empirical evidence regarding its application in tertiary institutions, particularly polytechnics. For instance, Smith and Johnson (2018) emphasized the significant impact of CAS on enhancing organizational performance in developed economies, highlighting its ability to streamline operations, improve transparency, and enable timely decision-making. Ahmed et al. (2021) documented similar benefits in emerging economies, where CAS adoption has been instrumental in addressing fraud prevention and compliance reporting despite infrastructural challenges. Research by Adelisa (2017), Akande (2016), Akesinro (2016), and Ndubuisi et al. (2017) suggests that these systems can enhance the performance of the manufacturing sector, leading to improved outcomes as the systems are refined. Additionally, Mahesh (2015) and Abubakar (2013) found that computerized accounting systems can positively impact the financial performance of deposit money banks. Related studies by Rehab (2018), Agbim (2013), Khan (2017), Al-Saghah (2016), and AbdiSalam et al. (2019) indicate that the use of computerized accounting information systems improves the perceived financial health of many organizations.

However, studies focusing on developing economies like Nigeria often highlight the limited adoption of CAS due to systemic challenges. Adewale et al. (2022) noted that financial and technical constraints, along with resistance to change, hinder the effective implementation of CAS in Nigerian institutions. Obi and Adesanya (2021) further underscored the reliance on manual or semi-automated systems in many Nigerian polytechnics, which perpetuates inefficiencies in financial reporting and operational management.

Despite these findings, existing literature tends to focus on universities or broader public institutions, neglecting the unique financial and operational challenges of polytechnics. Bassey

and Eyo (2020) pointed out that CAS adoption could potentially address issues like inaccuracies in financial data and weak internal controls in polytechnics. However, the lack of focused research on these institutions creates a gap in understanding how CAS can address their specific organizational performance issues (Afolabi & Omotayo, 2023).

This study focuses on examining the effect of computerized accounting systems on the organizational performance of polytechnics in Ogun State, Nigeria. The research conceptualizes CAS as comprising three main components: automated data processing, internal control, and automated reporting. Organizational performance, the dependent variable, is measured through financial reporting, accountability, and operational efficiency. It is hypothesized that the adoption of CAS components can significantly enhance performance by ensuring accurate financial reporting, strengthening internal controls to prevent errors and irregularities, and streamlining operational workflows (Bassey & Eyo, 2020).

The study seeks to address the challenges faced by polytechnics in Ogun State, Nigeria, regarding financial reporting, accountability, and operational efficiency. This research examines the relationship between CAS components—automated data processing, internal controls, and automated reporting—and organizational performance, measured by financial reporting, accountability, and operational efficiency. By investigating these dynamics, the study aims to provide insights into how CAS adoption can enhance the performance of polytechnics and address the persistent inefficiencies that hinder their operations.

LITERATURE REVIEW

2.1. Conceptual Review

2.1.1 Computerised Accounting System

The adoption of computerised accounting systems (CAS) has transformed traditional accounting practices, offering enhanced efficiency, accuracy, and reliability. A computerised accounting system leverages advanced technology to automate and streamline financial transactions, ensuring real-time data processing, secure internal controls, and efficient reporting mechanisms (Romney & Steinbart, 2021; Hall, 2018). Automated data processing is a fundamental aspect of CAS, enabling the collection, recording, classification, and summarization of financial data without manual intervention (Brealey et al., 2020; Gelinis et al., 2019). Romney and Steinbart (2021) argue that CAS automates repetitive tasks such as journal entries, ledger updates, and bank reconciliations, significantly reducing errors and saving time. Similarly, Brealey et al. (2020) emphasize that the system uses integrated algorithms to process transactions in real-time, providing up-to-date financial information essential for decision-making. Furthermore, automated data processing ensures consistency and standardization, which are critical for compliance with accounting standards and regulations (Brealey et al., 2020).

Internal controls are another critical component of computerised accounting systems, designed to ensure the accuracy and integrity of financial data. CAS incorporates robust control mechanisms such as user authentication, access restrictions, and audit trails to safeguard sensitive information and prevent unauthorized access. Hall (2018) highlights that these features enhance the reliability of financial data by automating approval processes, flagging anomalies, and generating alerts for suspicious activities. Moreover, Gelinis et al. (2019) note that the real-time monitoring capabilities of CAS allow organizations to detect and mitigate

risks promptly, reducing the likelihood of fraud and errors. The automation of internal controls not only strengthens organizational security but also fosters accountability by maintaining detailed records of system activities (Gelinias et al., 2019; Hall, 2018).

Automated reporting is a vital feature of CAS, enabling the efficient generation of financial statements, management reports, and compliance documents. By integrating data from various modules, computerised accounting systems provide accurate and comprehensive reports that support strategic decision-making. Weygandt et al. (2020) explain that the ability to customize reports and generate them in real-time enhances transparency and accountability within organizations. This capability also facilitates compliance with regulatory requirements, ensuring the timely submission of accurate financial information to stakeholders and authorities. Additionally, Romney and Steinbart (2021) stress that automated reporting reduces manual errors and improves the overall efficiency of financial operations, making it an indispensable tool in modern accounting practices.

2.1.2. Organisational Performance

Financial performance is a key metric for evaluating an organization's ability to achieve its objectives, optimize resources, and generate value for stakeholders. It reflects the effectiveness of financial management practices and can be assessed through dimensions such as financial reporting, accountability, and operational efficiency (Weygandt, Kimmel, & Kieso, 2020; Romney & Steinbart, 2021). These dimensions collectively serve as indicators of organizational performance and sustainability (Hall, 2018).

Financial reporting is central to measuring financial performance, providing stakeholders with timely, accurate, and comprehensive insights into an organization's financial position and activities. According to Weygandt, Kimmel, and Kieso (2020), financial reporting involves preparing essential documents such as income statements, balance sheets, and cash flow statements, which offer a snapshot of profitability, liquidity, and solvency. Accurate financial reporting is vital for informed decision-making, enabling managers to identify trends, allocate resources effectively, and devise strategic plans (Romney & Steinbart, 2021). Furthermore, consistent reporting ensures compliance with regulatory standards and enhances stakeholder confidence, fostering a stable financial environment (Hall, 2018).

Accountability, another critical dimension of financial performance, emphasizes the responsibility of organizations to manage resources ethically and transparently. Hall (2018) asserts that accountability mechanisms, such as internal controls and external audits, ensure that financial practices align with organizational goals and stakeholder expectations. These mechanisms reduce the risk of fraud, errors, and inefficiencies, promoting trust and integrity within the organization (Gelinias, Dull, & Wheeler, 2019). Accountability also fosters a culture of transparency, which is essential for building long-term relationships with investors, customers, and regulatory bodies (Romney & Steinbart, 2021).

2.2. Theoretical Framework

Theoretically, there are three theories that underpin the relationship between computerized accounting systems (CAS) and organisational performance. These include the Technology Acceptance Model (TAM), the Resource-Based View (RBV), and the Agency Theory. However, the Technology Acceptance Model (TAM) serves as the theoretical framework for this study. The Technology Acceptance Model (TAM), created by Fred Davis in 1986, serves

as a fundamental framework for understanding how organizations adopt technologies like computerized accounting systems (CAS). Building upon the Theory of Reasoned Action (TRA) by Fishbein and Ajzen (1975), TAM focuses on two essential components: perceived usefulness (PU) and perceived ease of use (PEOU). According to the model, users are more inclined to adopt a technology if they believe it will enhance their performance and is user-friendly. In the case of CAS, TAM explains how the perceived advantages of better financial reporting, greater operational efficiency, and fewer errors can encourage the adoption of these systems, ultimately boosting financial performance (Davis, 1986; Venkatesh & Davis, 2000). While the model is widely applied, some critics argue that it oversimplifies the adoption process by overlooking organizational factors like culture and external influences (Bagozzi, 2007; O'Neil, 2016). Nonetheless, TAM remains relevant as it identifies key factors that influence the adoption of CAS technologies, which are crucial for enhancing organizational performance.

The Resource-Based View (RBV) theory, developed by Barney in 1991, posits that a firm's resources, including technological capabilities, are key drivers of its competitive advantage and performance. In the case of computerized accounting systems, the RBV suggests that organizations with superior technological resources can achieve better operational efficiencies, reduce costs, and improve financial decision-making. The integration of CAS can thus be viewed as a strategic resource that enhances the firm's ability to process and report financial data accurately and efficiently, leading to better financial performance. According to Barney (1991), firms that leverage technology effectively can achieve sustained competitive advantage through resource optimization. While RBV emphasizes the importance of unique resources, critics of the theory point out that it often overlooks the dynamic nature of competitive environments, where external factors and innovation also play significant roles in shaping performance outcomes (Peteraf, 1993). Nevertheless, RBV remains a useful framework for understanding how the adoption of CAS can enhance a firm's financial performance through improved resource utilization.

Agency Theory, introduced by Jensen and Meckling in 1976, focuses on the relationship between principals (owners) and agents (managers), particularly the challenges that arise from differing goals and information asymmetry. The theory suggests that organizational performance can be enhanced when mechanisms are put in place to align the interests of agents with those of principals. In the context of computerized accounting systems, CAS can reduce information asymmetry by providing real-time, accurate financial data, which allows for better monitoring of managerial performance and decision-making. The automation of financial reporting and internal controls provided by CAS ensures that financial data is more transparent and accurate, which can mitigate agency problems and improve financial performance (Jensen & Meckling, 1976). Critics of Agency Theory argue that it often assumes that managers act solely in their self-interest, neglecting other motivational factors such as organizational culture and social dynamics (Eisenhardt, 1989). Nonetheless, Agency Theory is valuable for understanding how CAS can address agency problems by improving accountability and enhancing financial performance.

This study primarily utilizes the Technology Acceptance Model (TAM) as its theoretical framework. TAM was chosen because it offers a thorough explanation of how and why individuals or organizations adopt new technologies, particularly computerized accounting systems (CAS). Developed by Davis (1986), TAM highlights the significance of two main factors—perceived usefulness (PU) and perceived ease of use (PEOU)—in influencing the adoption of technology. These factors are especially pertinent to CAS adoption, as

organizations are more inclined to adopt these systems if they view them as beneficial for enhancing financial reporting, operational efficiency, and reducing errors. TAM's focus on user acceptance makes it ideal for examining organizational decision-making regarding the adoption of CAS and its effects on financial performance. Through TAM, this study can investigate the key factors that drive the effective integration of CAS and their impact on financial outcomes.

2.3. Empirical Review

Empirical studies have consistently highlighted the critical role of computerized accounting systems (CAS) in improving organizational performance, particularly in areas such as financial reporting, accountability, and operational efficiency. Despite this, there is still a lack of comprehensive understanding regarding the full impact of CAS adoption, especially in developing economies where the integration and widespread use of these systems are in the early stages. A deeper exploration is needed to assess how CAS adoption can enhance organizational outcomes across different industries and regions.

Several studies have demonstrated a significant positive relationship between CAS adoption and organizational performance. [Akinbowale and Adeosun \(2019\)](#) find that CAS adoption positively influences financial reporting accuracy, operational efficiency, and overall organizational performance in Nigerian banks. Similarly, [Almajali and Al-Soub \(2016\)](#) reveal that CAS improves financial transparency and accountability in Jordanian hospitals, contributing to more reliable decision-making and performance outcomes. In line with this, [Gbolahan and Adebayo \(2017\)](#) show that automated data processing in CAS leads to improved operational efficiency by reducing manual errors and increasing the speed of financial operations in Nigerian firms.

In the context of internal controls, [Hassan and Nasir \(2015\)](#) highlight the crucial role of CAS in strengthening internal controls, thereby improving the accuracy and reliability of financial reporting in Pakistani banks. [Alsharari and Qudah \(2021\)](#) also confirm that the implementation of CAS enhances accountability and transparency in Saudi firms by automating financial reporting, which reduces human error and ensures timeliness. Furthermore, research by [Khan and Shah \(2018\)](#) finds that CAS enhances internal controls and mitigates risks in Pakistani SMEs, thereby fostering better financial performance.

Automated reporting mechanisms within CAS have been shown to improve decision-making and accountability. For instance, [Tan and Yao \(2016\)](#) emphasize that automated reporting in CAS contributes to more accurate financial statements and better decision-making, which boosts organizational performance. [Rahman and Shafique \(2020\)](#) also highlight that automated reporting in CAS improves the timeliness and accuracy of financial reports, facilitating better financial management and enhancing accountability in Pakistani banks.

Moreover, studies by [Zhou and Wang \(2017\)](#) and [Madi and Ali \(2020\)](#) demonstrate that automated data processing within CAS improves operational efficiency in Chinese and UAE firms, respectively. These systems reduce processing time and errors, leading to more effective financial operations and better overall performance. Similarly, [Cheng and Liu \(2020\)](#) show that automated data processing significantly enhances financial controls in Chinese corporations, enabling real-time monitoring and improving accountability.

In the Nigerian context, several studies underscore the role of CAS in enhancing financial performance. [Alhassan and Mumin \(2017\)](#) observe that CAS adoption improves financial

reporting quality and enhances operational efficiency in Nigerian firms, particularly in the food and beverage sector. Additionally, [Li and Zhang \(2019\)](#) confirm that CAS improves financial transparency in Chinese state-owned enterprises by providing real-time data for decision-making, leading to enhanced performance.

Despite its widespread benefits, some studies point to challenges in CAS adoption. For instance, [Sulaimon and Zubair \(2019\)](#) report that some Nigerian universities faced difficulties in adopting CAS due to inadequate training and resistance to change, which hindered the full realization of its potential in improving financial performance. Similarly, [Bagozzi \(2007\)](#) and [O'Neil \(2016\)](#) argue that CAS adoption is not solely influenced by technological factors but also by organizational culture, resistance to change, and external pressures, which can limit its effectiveness.

Further empirical studies have expanded on the advantages of CAS adoption across different regions. [Neneh \(2020\)](#) found that in South Africa, CAS positively impacts the accuracy of financial reporting and internal audit procedures, enhancing corporate governance and accountability. [Jameel and Ahmad \(2018\)](#) confirm the impact of CAS on reducing operational costs and increasing financial transparency in Malaysian companies, further supporting its role in improving organizational efficiency.

In the Kenyan context, [Onyango and Gakure \(2017\)](#) found that the implementation of CAS significantly reduced the time spent on financial record-keeping, which improved the overall financial decision-making process and organizational performance. Additionally, [Al-Htaybat and Nassar \(2019\)](#) note that CAS adoption in Jordanian manufacturing companies improved internal control systems, thereby enhancing risk management and overall financial performance.

Furthermore, research by [Puttick and Lee \(2016\)](#) in the UK reveals that CAS improves financial decision-making by providing managers with real-time access to financial data, enhancing strategic planning and operational efficiency. Similarly, [Hossain and Rahman \(2020\)](#) found that CAS adoption in Bangladeshi small and medium enterprises (SMEs) increased their financial transparency and enabled faster financial decision-making, leading to improved profitability.

The importance of automated data processing is also emphasized by [Ahmed and Shafiq \(2019\)](#), who observe that CAS adoption in Pakistani manufacturing companies leads to improved data accuracy and operational efficiency, especially in financial reporting. In India, [Yadav et al. \(2018\)](#) find that CAS adoption significantly reduces reporting errors, thus boosting financial transparency and performance in public sector companies. Similarly, [Muriuki and Kiiru \(2021\)](#) highlight the role of CAS in improving financial reporting and accountability in East African organizations, ensuring better compliance with financial regulations.

Another notable study by [Balakrishnan and Murali \(2017\)](#) indicates that the use of CAS for automated reporting in Indian companies led to more accurate and timely financial statements, which, in turn, supported better financial planning and performance. Similarly, further studies by [Omeregic et al. \(2020\)](#) suggest that CAS adoption in Nigerian agricultural firms enhances operational efficiency by streamlining data processing and financial reporting, thus improving their overall performance.

In conclusion, while empirical studies consistently show that CAS enhances financial reporting, accountability, and operational efficiency, challenges in adoption and integration remain,

particularly in environments with limited technological infrastructure or inadequate training. However, the positive effects of CAS on organizational performance are evident, with automated data processing, internal controls, and automated reporting playing key roles in improving financial outcomes.

METHODOLOGY

A survey research design was employed in this study. This approach entails the systematic collection of data through the administration of self-reported questionnaires, facilitating an in-depth exploration of the relationships the variables under scrutiny. The research population constitutes the entire collection of cases from which the researcher's sample is drawn, in accordance with the definition provided by Taherdoost (2016). The population of the study consist of all the nine polytechnics in Ogun State. The study purposively selected three polytechnics from the population which includes Gateway ICT Polytechnic Saapade, Moshood Abiola Polytechnic and D.S Adegbenro ICT Polytechnic. These polytechnic were purposively selected because of their proximity and availability of the required data. The study will select forty (40) respondents from each of the polytechnic totalling one hundred and twenty (120) respondents from all the polytechnic. The study will target staff member from the bursary and audit unit. For data collection, a standardized questionnaire will be utilized, and the chosen respondents will be provided with well-structured surveys. The questionnaires was distributed with ample time for completion, and the researcher was available to address any queries or concerns raised by the participants.

3.1. Research Instruments

The primary data collection instrument for this study was a structured questionnaire comprising eight sections, each designed to align with specific research objectives. The initial section focused on gathering demographic information, providing a comprehensive overview of respondents' profiles. Sections 2 to 8 delved into various aspects, including the effect of computerized accounting system (CAS) on financial reporting, accountability and operational efficiency. Respondents utilized a five-point Likert scale, ranging from strongly disagree to strongly agree, to express their opinions. A preliminary validity test was carried out which involved thirty participants from diverse polytechnic, aiming to refine the questionnaire based on their feedback and ensure clarity for all participants. Subsequently, responses were analyzed using simple percentages, descriptive statistics, and regression analysis to address the study's goals and objectives. Conclusions was drawn at a 5% significance level to provide robust insights into the study's findings.

3.2. Methods of Data Analysis

The examination of data collected through the questionnaires was conducted using statistical software, specifically the Statistical Package for the Social Sciences (SPSS). The quantitative findings was succinctly summarized employing descriptive statistics such as frequencies, percentages, and mean scores, providing a comprehensive overview of the data distribution and central tendencies. Additionally, inferential statistics derived from regression analysis was

applied to discern relationships and patterns within the data, contributing to a deeper understanding of the interplay between variables and facilitating the interpretation of broader implications arising from the study.

3.3. Model Specification

In order to investigate the effect of computerized accounting system on organisational performance of polytechnic in Ogun State, the variables of interest in this study are computerized accounting system is (independent variable) which is proxied by automated data processing component, internal control component, automated reporting component while organisational performance represents the dependent variable which is measured by financial reporting, accountability and operational efficiency

The functional form of model is specified below:

$$CAS = \beta_0 + \beta_1 PERF + \dots \dots \dots (1)$$

Where:

CAS is Computerized Accounting System

PERF is Organisational Performance

Modelling the Sub objectives as thus

$$FR = \beta_0 + \beta_1 DP + \beta_2 ICC + \beta_3 ARC + \mu \dots \dots \dots (2)$$

$$ACC = \beta_0 + \beta_1 ADP + \beta_2 ICC + \beta_3 ARC + \mu \dots \dots \dots (3)$$

$$OE = \beta_0 + \beta_1 ADP + \beta_2 ICC + \beta_3 ARC + \mu \dots \dots \dots (4)$$

Where

FR = Financial Reporting

ACC= Accountability

OE= Operational efficiency

ADP= Automated Data Processing

ICC = Internal Control Component

ARC = Automated Reporting Component

$\beta_1 - \beta_3$ is the slope of the independent variables

RESULT AND DISCUSSION

4.1 Demographic Information

Table 4.1: Distribution of Gender

Gender	Frequency	Percent
Male	65	54.2
Female	55	45.8
Total	120	100.0

Source: Authors' Computations, 2024

The [Table 4.1](#) illustrates the gender distribution within a sample of 120 individuals, showing that males constitute 54.2% (65 individuals) and females 45.8% (55 individuals) of the total sample. This indicates a slightly higher representation of males in the sample. The gender distribution is nearly balanced, with a difference of only 10 individuals between males and females. This balanced distribution suggests that the sample may be representative of the overall

population in terms of gender, assuming the sample was randomly selected.

Table 4.2: Distribution of Respondents Age

Age Range	Frequency	Percent
21-30 years	42	35
31-40 years	40	33.3
41-50 years	30	25
51-60 years	6	5
61 years and above	2	1.7
Total	120	100.0

Source: Authors' Computations, 2024

Table 4.2 presents the distribution of respondents' age in the study. The majority of respondents fall within the age range of 21-30 years, accounting for 35% of the total sample. The next largest age group is 31-40 years, representing 33.3% of the sample. The proportion of respondents decreases with increasing age, with 41-50 years, 51-60 years, and 61 years and above accounting for 25.0%, 5.0%, and 1.7% of the sample, respectively.

Table 4.3: Distribution of Respondents' Marital Status

Marital Status	Frequency	Percent
Single	63	52.5
Married	50	41.7
Divorced	4	3.3
Widowed	2	1.7
Separated	1	0.8
Total	120	100.0

Source: Authors' Computations, 2024

Table 4.3 displays the distribution of respondents' marital status. The majority of respondents are single, accounting for 52.5% of the total sample, followed by married respondents at 41.7%. Divorced individuals make up 3.3% of the sample, while widowed and separated respondents each represent 1.7% and 0.8% of the sample, respectively.

Table 4.4: Distribution of Respondents' Designation

Designation	Frequency	Percent
Senior Accountant	40	33.3
Accountant	30	25
Auditor	20	16.7
Budget officer	25	20.8
Other	5	4.2
Total	120	100

Source: Authors' Computations, 2024

Table 4.4 displays the distribution of respondents' designations. The largest group of respondents is senior accountant representing 33.3% of the total sample. This is followed by Accountant at 25% and Auditor at 16.7%. Budget officer account for 20.8% of the sample, while other represents the smallest proportion at 4.2%.

Table 4.5: Distribution of Respondents' Educational Qualifications

Educational Qualification	Frequency	Percent
Degree	80	66.7
Post University Degree	30	25.0
Other	10	8.3

Source: Authors' Computations, 2024

Table 4.5 presents the distribution of respondents' educational qualifications. The majority of respondents hold a B.Sc/B.A degree, accounting for 66.7% of the total sample. This is followed by post-university degree at 30%. The smallest proportion of respondents are other qualification, representing 8.3% of the sample.

Table 4.6: Distribution of Respondents' Professional Qualifications

Professional Qualification	Frequency	Percent
ACA	30	25
FCA	21	17.5
CNA	50	41.7
FCNA	19	15.8
Total	120	100.0

Source: Authors' Computations, 2024

Table 4.6 presents the distribution of respondents' professional qualifications. The highest number of respondents hold the Association of National Accountants of Nigeria (ANAN) qualification, accounting for 41.7% of the total sample. This is followed by the Associate Member of the Institute of Chartered Accountants of Nigeria (ACA) qualification at 25%. The Fellow of the Institute of Chartered Accountants of Nigeria (FCA) and Fellow of National Accountants of Nigeria (FCNA) qualifications which represent 17.5% and 15.8% of the sample, respectively.

4.3 Description of Research Questions

Table 4.7: Description of the Research Questions

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Computerised Accounting System and Financial Reporting				4.39334	0.668766
Computerized accounting system generates financial statements and reports automatically	120	1.00	5.00	4.5800	.63108
Financial statements and reports can be generated from our computerized accounting system based in multiple formats and reporting options	120	1.00	5.00	4.3367	.70116

To be continued next page

Table 4.7 continued

Descriptive Statistics		N	Minimum	Maximum	Mean	Std. Deviation
Computerised Accounting System and Financial Reporting					4.39334	0.668766
Our computerized accounting system can generate financial statements with comparative figures.	120	1.00	5.00	4.2500	.78925	
Our computerized accounting systems can generate the Trial balance and other general ledger reports automatically.	120	3.00	5.00	4.3867	.58162	
Reliability of financial reporting has increased post Computerised Accounting System implementation	120	1.00	5.00	4.4133	.64072	
Computerised Accounting System and Accountability					4.34134	0.744284
The adoption of computerized accounting system enhances the accuracy of transactions entered in the systems	120	1.00	5.00	4.4467	.74544	
The adoption of computerized accounting system provide controls to prevent errors and irregularities in reporting	120	2.00	5.00	4.3700	.65920	
Computerised Accounting System have policies and procedures that improve accounting process	120	2.00	5.00	4.2800	.76390	
Computerised Accounting System allows for reconciliation of transaction before generating financial reports	120	1.00	5.00	4.2900	.84158	
The accountability of transactions on the computerised accounting system improves the reliability of financial reports	120	1.00	5.00	4.3200	.71130	

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Table 4.7 continued

Descriptive Statistics		N	Minimum	Maximum	Mean	Std. Deviation
Computerised Accounting System and Financial Reporting					4.39334	0.668766
Computerised Accounting System and Operational Efficiency					4.29132	0.787322
In our computerized accounting system users are assigned specific roles to ensure segregation of duties		120	1.00	5.00	4.3733	.84241
Computerised Accounting System allows organization to speed up their accounting processes		120	1.00	5.00	4.2800	.75951
Computerised Accounting System improves accountability by providing a single, unified source of information for all accounting data.		120	2.00	5.00	4.3533	.64540
Computerized accounting system can perform important data reconciliations and calculations.		120	1.00	5.00	4.1633	.92349
Computerised Accounting System improves operational efficiency by generating report in a timely manner		120	1.00	5.00	4.2867	.76580

Source: Authors' Computations, 2024

Table 4.7 provides descriptive statistics for the research questions related to the impact of computerised accounting system on financial reporting, accountability and operational efficiency. The mean scores for each research question indicate the perceived impact of computerised accounting system on these aspects of performance of polytechnics in Ogun State, Nigeria with higher scores indicating stronger agreement with the statements.

For financial reporting, respondents generally agreed that Computerized accounting system generates financial statements and reports automatically (mean = 4.58), Financial statements and reports can be generated from our computerized accounting system based in multiple formats and reporting options (mean = 4.34), computerized accounting system can generate financial statements with comparative figures (mean = 4.25), allows for reconciliation of transaction before generating financial reports. (mean = 4.39), and reliability of financial reporting has increased post Computerised Accounting System implementation. (mean = 4.41). These findings suggest that respondents perceive computerised accounting system to have a positive

impact on various aspects of financial reporting in the selected polytechnic in Ogun State.

In terms of Accountability, respondents agreed that The adoption of computerized accounting system enhances the accuracy of transactions entered in the systems(mean = 4.45), provides controls to prevent errors and irregularities in reporting(mean = 4.37), allows organization to speed up their accounting processes (mean = 4.28), and improves the reliability of financial reports (mean = 4.32). This indicates that computerised accounting system is seen as beneficial for enhancing accountability in the selected polytechnics.

Regarding Operational Efficiency, respondents agreed that computerized accounting system users are assigned specific roles to ensure segregation of duties(mean = 4.37), computerised Accounting System allows organization to speed up their accounting processes(mean = 4.28), improves accountability by providing a single, unified source of information for all accounting data (mean = 4.35), and perform important data reconciliations and calculations (mean = 4.16). This suggests that computerised accounting system is perceived to positively impact operational efficiency in the polytechnics.

4.4 Research Question Testing and Interpretation

4.4.1 Research Hypothesis One

H₀₁: There is no significant effect of computerised accounting system on financial reporting in polytechnics in Ogun State, Nigeria

Table 4. 8: Computerised Accounting System and Financial Reporting

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3.075	.544		5.649	.000
1 Automated data processing component	.815	.063	.590	12.864	.000
Internal control component	.096	.060	.075	1.604	.110
Automated reporting component	.130	.052	.118	2.499	.013
(Constant)	3.075	.544		5.649	.000
Source of Variation	Sum of Squares	of Df	Mean Square	F-Ratio	Sig.
Regression	400.663	3	100.166	96.384	.000 ^b
Residual	306.574	295	1.039		
Total	707.237	299			

R = .753^a Multiple R² = .567; R² (Adjusted) = .561 Standard error estimate = 1.01943 DW= 1.861

a. Dependent Variable: Financial reporting

b. Predictors: (Constant), Automated data processing, Internal control system, Automated reporting component

Source: Authors' Computations, 2024

Note: *, **, & *** implies 10%, 5% & 1% significance level respectively.

The Table 4.8 presents the results of a regression analysis examining the relationship between computerised accounting system and financial reporting of selected polytechnics in Ogun State, Nigeria. The null hypothesis (Ho1) stated that there is no significant effect of computerised accounting system on financial reporting in polytechnics in Ogun State, Nigeria

The Automated data processing component coefficient of 0.815 indicates that a one-unit increase in the automated data processing component score is associated with an increase of 0.815 units in financial reporting. The coefficient is statistically significant at $p < 0.001$, suggesting that the Automated data processing has a significant positive effect on financial reporting.

The internal control component coefficient of 0.096 suggests that a one-unit increase in internal control component is associated with a 0.096 unit increase in financial reporting. However, this coefficient is not statistically significant at the conventional level of 0.05 ($p = 0.110$), indicating that internal control component may not have a significant effect on financial reporting in this context.

Automated reporting component coefficient of 0.130 indicates that a one-unit increase in automated reporting components associated with a 0.130 unit increase in financial reporting. This coefficient is statistically significant at $p = 0.013$, suggesting that automated reporting component has a significant positive effect on financial reporting.

The overall regression model is statistically significant ($F = 96.384$, $p < 0.001$), indicating that the combined effect of the computerised accounting system variables on financial reporting is significant. The R-squared value of 0.567 suggests that approximately 56.7% of the variation in financial reporting can be explained by the computerised accounting system variables included in the model. These findings provide compelling evidence supporting the integration of computerised accounting system to drive financial reporting in polytechnics in Ogun State, thereby rejecting the null hypothesis and concluded that there is significant effect of computerised accounting system on financial reporting of polytechnics in Ogun State, Nigeria.

4.4.2 Research Hypothesis Two

Ho2: Computerised accounting system does not have any significant effect on accountability of Polytechnics in Ogun State, Nigeria.

The Table 4.9 presents the results of a regression analysis examining the relationship between computerised accounting system and accountability, with the null hypothesis (Ho2) stating that computerised accounting system does not have a significant effect on accountability

Automated data processing component coefficient of 0.352 suggests that a one-unit increase in the Automated data processing components score is associated with a 0.352 unit increase in accountability. This coefficient is statistically significant at $p < 0.001$, indicating that Automated data processing component has a significant positive effect on accountability.

Internal control component coefficient of 0.163 indicates that a one-unit increase in Internal control component is associated with a 0.163 unit increase in accountability. This coefficient is statistically significant at $p = 0.032$, suggesting that Internal control component has a significant positive effect on accountability. Automated reporting component coefficient of 0.326 suggests that a one-unit increase in Automated reporting component is associated with a 0.326 unit

increase in accountability. This coefficient is statistically significant at $p < 0.001$, indicating that automated reporting component has a significant positive effect on accountability.

Overall, the regression model is statistically significant ($F = 65.846, p < 0.001$), indicating that the combined effect of computerised accounting system on accountability is significant. The R-squared value of 0.472 suggests that approximately 47.2% of the variation in accountability can be explained by the computerised accounting variables included in the model. This provides strong evidence against the null hypothesis, indicating that computerised accounting system have a significant effect on accountability of polytechnics in Ogun State, Nigeria.

Table 4. 9: Computerised Accounting System and Accountability

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	Beta	Std. Error	Beta		
(Constant)	2.437	.689		3.537	.000
1 Automated data processing component	.352	.080	.222	4.389	.000
Internal control component	.163	.076	.112	2.153	.032
Automated reporting component	.326	.066	.257	4.950	.000

Source of Variation	Sum of Squares	Df	Mean Square	F-Ratio	Sig.
Regression	438.666	3	109.667	65.846	.000 ^b
Residual	491.321	295	1.665		
Total	929.987	299			

$R = .687^a$ Multiple $R^2 = .472$; R^2 (Adjusted) = .465 Standard error estimate = 1.29054
 DW = 1.769

a. Dependent Variable: Accountability

b. Predictors: (Constant), Automated data processing, Internal control system, Automated reporting component

Sources: Researchers' Field Survey, 2024

Note: *, **, & *** implies 10%, 5% & 1% significance level respectively.

4.4.3 Research Hypothesis Three

H_{03} : There is no significant effect of computerised accounting system on operational efficiency in polytechnic in Ogun State, Nigeria.

The Table 4.10 presents the results of a regression analysis examining the impact of computerised accounting system on operational efficiency of polytechnics in Ogun State, Nigeria with the null hypothesis (H_{03}) suggesting no significant effect of computerised accounting system on operational efficiency.

Automated data processing component coefficient of 0.366 suggests that a one-unit increase in the Automated data processing componentscore is associated with a 0.366 unit increase in operational efficiency. This coefficient is statistically significant at $p < 0.001$, indicating that Automated data processing component has a significant positive effect on operational

efficiency.

Internal control component coefficient of 0.300 indicates that a one-unit increase in Internal control component is associated with a 0.300 unit increase in operational efficiency. This coefficient is statistically significant at $p < 0.001$, suggesting that Internal control component has a significant positive effect on operational efficiency.

Automated reporting component coefficient of 0.213 suggests that a one-unit increase in Automated reporting component is associated with a 0.213 unit increase in operational efficiency. This coefficient is statistically significant at $p = 0.001$, indicating that Automated reporting component has a significant positive effect on operational efficiency.

Overall, the regression model is statistically significant ($F = 58.359, p < 0.001$), indicating that the combined effect of computerised accounting system variables on operational efficiency is significant. The R-squared value of 0.442 suggests that approximately 44.2% of the variation in operational efficiency can be explained by the computerised accounting system variables included in the model. These findings provide strong evidence against the null hypothesis, indicating that AI does have a significant effect on operational efficiency of polytechnics in Ogun State, Nigeria.

Table 4. 10: Computerised Accounting System and Operational Efficiency

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
(Constant)	2.763	.694		3.978	.000
1 Automated data processing component	.366	.081	.235	4.522	.000
Internal control component	.300	.076	.211	3.946	.000
Automated reporting component	.213	.066	.172	3.212	.001

Source of Variation	Sum of Squares	Df	Mean Square	F-Ratio	Sig.
Regression	395.011	3	98.753	58.359	.000 ^b
Residual	499.186	295	1.692		
Total	894.197	299			

R = .665^a Multiple R² = .442; R² (Adjusted) = .434 Standard error estimate = 1.30083
 DW = 1.820

a. Dependent Variable: Operational Efficiency

b. Predictors: (Constant), Automated data processing, Internal control system, Automated reporting component

Sources: Researchers' Field Survey, 2024

Note: *, **, & *** implies 10%, 5% & 1% significance level respectively.

CONCLUSION AND RECOMMENDATIONS

The study examined the impact of computerised accounting system on performance of polytechnics in Ogun State, Nigeria focusing on financial reporting, accountability and

operational efficiency. Findings from the result on the effect of computerised accounting system on financial reporting revealed a significant positive impact of computerised accounting system on financial reporting. Also, the findings showed a significant positive impact of computerised accounting system on accountability of polytechnics in Ogun State, Nigeria which implies that the adoption of computerized accounting system enhances the accuracy of transactions entered in the systems. In conclusion, the study indicates computerised Accounting System improves accountability and operational efficiencies by providing a single, unified source of information for all accounting data and also perform important data reconciliations and calculations.

Based on the findings of the study, the following recommendations are proposed:

- i. Polytechnics should prioritize investing in and improving automated data processing systems, as it has a significant positive effect on financial reporting and operational efficiency. This will improve accuracy, speed, and reliability in financial operations.
- ii. Internal controls had a positive effect; therefore, polytechnics should further enhance their internal control frameworks to ensure better oversight and accountability in financial reporting and operations, which will contribute to organizational transparency.
- iii. Given the significant positive impact of automated reporting on both financial reporting and accountability, polytechnics should enhance their automated reporting systems to ensure more accurate, timely, and transparent financial reporting.
- iv. To maximize the benefits of computerized accounting systems, polytechnics should invest in regular training and capacity-building programs for staff to ensure they are proficient in using CAS effectively and efficiently, which will drive improved operational efficiency and accountability.

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