

# The Relevance of Computerised Accounting Information System in Evaluating the Ministry of Finance and Budget, Oyo State, Ibadan, Nigeria

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## Abstract

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*This study examined the effect of AIS on organizational job performance, evaluated whether AIS led to better decision making by management, ascertained the role of AIS and its potential contribution in revenue and budget computations on Finance and Budget Ministry, Oyo State Secretariat, Ibadan, Nigeria. The relevance of role played by AIS implies that high effective use of AIS in management has improved organization performance and assisted in job execution in the ministry of finance and budget. The result may be due to higher qualification of staff that make use of AIS as well as their years of experience in the use AIS. Second, also AIS has not led to better decision making as high effective use of AIS by management did not lead to quicker decision making and better decision making in Oyo State Ministry of Finance and Budget and this result may be due to bureaucracy in public sector and organogram of the organisation. Third, use of AIS and revenue and budget computation implies that AIS improved revenue and budget computation in Oyo state ministry of finance and budget.*

**Keywords** Accounting information, Financial management, Organisation effectiveness, Revenue computation, Budget performance

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## Introduction

The efficient and effective operation of a company has to do with Information systems. An organization may not be optimal in its operations such as record keeping and documentation, payment processing, revenue collection. In an organization's daily operations, interaction, information collation, and quality decision making will depend on information technology (IT). (Akram, 2011; Waldron, et al. 2020). In almost every sector of an economy; manufacturing, finance, education, government, health care, etc, information systems play a prominent role. When we visit a supermarket to shop, a collection of interconnected information systems is used for transaction operations. (Sion and Cezar, 2013; Xinyuan, et al, 2015). We make use of various electronic payment platforms, we interact with the company's information system rather than with the personnel of the company. Information system involves the arrangement of schedules, logical and physical and include data, processes, policies, protocols, skill sets, hardware, software, responsibilities, and other components that explain the abilities of an organization. Information systems can be described as a type of system which gives vital information for directing, planning, leading, organizing, and control of the operations of the organization or to assist in decisions to be

made by the management of the organization. (Waldron, et al. 2020). It is an integrated set of physical and human elements that work together to facilitate the completion of the operational functions. There are different types of Information Systems like Transaction Processing Systems, Finance Systems, Decision Support Systems (DSS), Delivery Systems, Enterprise Resource Planning Systems, Procurement System, Sales and Marketing Systems, Knowledge Work Systems, Office Automation Systems, Management Information Systems, and Accounting Information System. (Yaser Hasan, et al. 2014). An accounting information system is a system which contains a group of harmonized business, components, and resources which processes, manage, and control the data for producing and carrying the relevant information for decision-makers in the organization. (Ganyam and Ivungu, 2019; Trucco and Corsi, 2014). It could be described as a connected and homogeneous set of resources and different components (human, equipment, finance, etc) that interconnect simultaneously inside a specific phenomenon to work in a direction of achieving organizational objectives. It is the system designed to keep track of the accounting transaction and activities of a business and report them in a way that complies with its policies and procedures. It carries out its functions with laid

down rules, regulations, methods, procedures, and techniques. It is a consistent way of organizing, recording, summarizing, and reporting financial transactions. (Trucco and Corsi, 2014; Assunta and Luisa, 2016; Ganyam and Ivungu, 2019; Al-Dalaien and Dalayeen, 2018).

The expected standard for an accounting system is that it should provide financial information to management to make decisions, prepare budgets, and grant proposals. An accounting information system (AIS) is a formal system for identifying, measuring, accumulating, analyzing, preparing, interpreting, and communicating accounting information about a particular entity to a particular group. (Sion and Cesar, 2013; Xinyuan, et al, 2015). It is an act of collecting, analyzing, and converting data into information. It is an analytical tool, which facilitates more informed and better decisions to be made. The effectiveness of an organization depends upon how well the information system performs its functions. It is an assembly of several subsystems that deal with data collection, transaction, processing, validating, analyzing, and storing the information in databases. (Assunta and Luisa, 2016; Ganyam and Ivungu, 2019). It is structured within a framework that discusses profit planning, performance planning, and control at all levels. It contemplates the ultimate integration of required business information subsystems both financial and non-financial within the company. Nevertheless, it is a system that provides people with either data or information relating to an organization's operation to support the activities of employees, owners, customers, and other key people in the organization's environment by effectively supplying information to authorized people on time. Besides, it is a system, an assemblage of various facilities and personnel, providing information to support the managerial decision-making process. It assists management in decision-making, activities and controlling decisions. (Al-Mamary, et al. 2014; Al-Dalaien & Dalayeen, 2018).

The expansion in information technologies has made to all or some of the financial transactions in a business to be done in such different forms in electronic environments as electronic commerce and electronic data exchange. This has made the financial transactions

to be deleted from the traditional paper-based activity environment to the electronic environment in the accounting information system, which is explained as the language of operations, and therefore, resulted in adjustments in all processes such as recording, classification, reporting, and analysis. (Ahmad, 2013; Bukenya, 2014)). Likewise, this change has also affected accounting applications such as books keeping, preparing financial statements and tax statements, auditing activities, and, therefore, the activities of the members of the accounting profession in the public sector of Nigeria. The above-mentioned developments in information technologies, which made the changes in the accounting information system, applications, and profession inevitable, also created a change in the demands on the accountants in public service to improve accounting information services and an increase in the expectations from the members of the accounting profession. Accountants in the Oyo State Secretariat are saddled with several duties responsible for the efficiency of information for both internal and external purposes.

According to (Akanbi, 2017; Olatunji, 2013 cited Wood, 1979; Onaolapo, et al., 2011) the place of sound accounting and internal control systems in any business, irrespective of its scale, cannot be overemphasized. A large majority of small-scale organizations cannot cope with the complexity of a detailed accounting system even if they would have. Thus, the occurrence of single entries in their books and in some instances incomplete records. Audits of small and medium scale businesses have shown to be among the most worrisome for professional accountants because of the insufficiency of the internal controls. Except for statutory demands, small and medium scale businesses rarely give serious thoughts to the process of sound accounting, yet the inadequacy and ineffectiveness of accounting processes have been responsible for the untimely shutdown of a host of them (Olatunji, 2013 cited Mukaila and Adeyemi, 2011).

### **Statement of the Problem**

In the light of this, this study investigated the influence of Accounting Information Systems on Finance and Budget Ministry, Oyo State

Secretariat, Ibadan, Nigeria thereby determining the effect of AIS on organizational job performance, ascertain the role of AIS and its potential contribution in revenue and budget computations. To fill the research gap about the relevance, importance, and benefits accrued by the introduction and implementation of AIS, to enable the Government to understand the model in terms of enhancing organizational effectiveness and will be useful to other researchers interested in the problem under investigation as the study has laid a platform on which further studies related to the subject can be undertaken. The design of the study is an analytical research method.

### Literature Review

An accounting information system is a system of collecting, storing and processing financial and accounting data that are used by decision-makers. According to (Ahmed, 2017 cited Malami, et al, 2012) accounting information system is popularly a computer-based method for monitoring accounting activity concerning information technology resources. The outcome financial reports can be used internally by management or externally by other interested stakeholders including investors, creditors, and tax authorities. Accounting information systems are programmed to support accounting activities and functions such as financial accounting & reporting, auditing, management accounting, and tax. The role of ICT on accounting is the capability of management of Parastatals, Ministries, or Government Agencies to develop and make use of computerized systems to track, monitor, and record financial transactions in their respective governments. Hard copy ledgers, manual spreadsheets, and written with a pen financial statements have all been coded into computer systems that can speedily assess, process, and present all transactions into meaningful or financial reports. Most of the popular accounting systems can be tailored to specific Ministries, Departments, or Agencies. This permits Ministries, Departments, or Agencies to prepare individual reports quickly and easily for management decision-making. (Awosejo, et al. 2014; Ahmed, 2017; Shagari, et al. 2017)

### Accounting Information Systems

According to Nzomo (2013), Accounting Information Systems (AIS) is a tool that, when incorporated into the field of Information and Technology systems, are designed to help in the management and control of topics related to an organization economic-financial area. The amazing advancement in technology has opened up the possibility of generating and using accounting information from a strategic viewpoint (El Louadi, 1998). Accounting Information System (AIS) is important to all businesses (Nzomo, 2013 cited Borthick and Clark, 1990; Curtis, 1995; Rahman et al., 1988; Wilkinson, 1993; Wilkinson et al., 2000) and perhaps, each business either profit or non-profit-oriented need to sustain the AISs. From another perspective, an AIS is a package of the related components that are put together to collect information, raw data, or ordinary data, and modify them into financial data to report them to decision-makers (Nzomo, 2013 cited LI, M., YE, L.R., 1999). To better understand the term 'Accounting Information System', the three words that constitute AIS would be elaborated separately. In the first place, literature registered that accounting could be recognised into three components, namely information system, "language of business" and source of financial information (Nzomo, 2013 cited Wilkinson, 1993). Furthermore, information is vital for data processing that provides a basis for making decisions, taking action, and fulfilling legal obligations. Finally, the system is an integrated entity, where the framework is focused on a set of objectives (Nzomo, 2013 cited Watts, 1999).

### Organizational Effectiveness

According to (Nzomo, 2013) Organizational effectiveness is the phenomenon of the effectiveness and efficiency in the way an organization is in fulfilling its objectives. Every worker in an organization contributes to organizational performance. In terms of competence, attitude, experience, motivation, and status, of various employees, they function in distinctive ways. These are the people who contribute to the development of organizations mainly with their knowledge (Di Vaio and Varriale, 2016; Ganyam and Ivungu, 2019; Bukenya, 2014).

Organizational effectiveness was succinctly described by Daft (1983) as "the degree to which an organization realized its goals". However, scholars defined it briefly as the degree to which an organization produces the intended output. Organizations pursue several objectives, and such objectives should be fulfilled in the reality of competition and limited resources, and disagreement among stakeholders. Organizational effectiveness is the ability to produce desirable results. (Awosejo, et al. 2014). There are various means to measure the effectiveness of a business, which include different criteria such as productivity, profits, growth, turnover, stability, and cohesion. Rational perspectives focus on the achievement of previously set goals and output variables such as quality, productivity, and efficiency. Natural system perspectives focus on the support goals of the organization such as employee satisfaction, morale, and interpersonal skills. Open system perspectives focus on the exchanges with the environment; this includes information processing, profitability, flexibility, and adaptability (Nzomo, 2013; Nabizadeh & Omrani, 2014; Brandasa, et al. 2015).

#### **Relationship between Accounting Information Systems and Organizational Effectiveness**

According to (Akanbi, 2017; Nzomo 2013 cited Ponemon and Nagida, 1990) assert that the main reason for which accounting information is generated is to facilitate decision making. However, for financial reporting to be successful, among other essential, it is relevant, complete, and reliable. These qualitative characteristics require that the information must not be unfair nor have a predisposition of favoring one party over the others. Accounting information should give a decision-maker the ability to forecast future actions. It should also increase the knowledge of the users to identify similarities and differences in two types of information (Awosejo, et al. 2014; Nzomo, 2013). Therefore, authentic accounting information can be explained as an essential condition for stock market improvement. Absolute the mechanism of economic growth potential of the stock market, developed countries do not play with their Stock Markets and importance of financial detail. (Kwarteng & Aveh, 2018; (Akanbi, 2017). Several scholars who investigated the relationship between

automated accounting information system and organizational effectiveness; found that there was a strong relationship between accounting information system and organizational effectiveness, which means approach to accounting information will result to organizational effectiveness. Many recent studies on the importance of accounting information for equity valuation, share price, and earnings prediction have queried the current financial reporting model in the developed world. Similar matter can be discussed in Nigeria about the value relevance of accounting numbers to investors. This assists the researcher to determine whether the result agrees or digresses from the previous studies. (Ganyam and Ivungu, 2019)

In managing an organization and implementing an internal control system the role of an accounting information system (AIS) is crucial. A significant question in the field of accounting and management decision-making concerns the purpose of AIS with organizational requirements for information communication and control. In spite of the information created from an accounting information system can be effective in the decision-making process, purchase, installation, and usage of such a system are beneficial when the benefits exceed its costs. Nzomo (2013) citing Huber, (1990) agrees that the automated accounting information system aids decision making for the management of organizations. The benefits of an accounting information system can be evaluated by its impacts on the improvement of the decision-making process, quality of accounting information, performance evaluation, internal controls, and facilitating the company's transactions. Regarding the above five characteristics, the effectiveness of AIS is highly important for all firms. (Awosejo, et al. 2014)

Trigoa, Belfo & Estébanez (2014) found that new technological solutions deserve closer attention and may provide answers to the accounting challenges of real-time reporting. As well as Rom & Rohde (2007), was organized according to a framework developed with d purpose of providing a comprehensive overview of research on Management accounting & AIS. Kwarteng & Aveh (2018) research indicated that mission, adaptability, and consistency dimensions

of business culture were significant, and also accounting information systems influences corporate performance. Moreover, there are significant differences in the means of AIS in different industrial sectors. Liu (2015), implied Complexity risk is a double-edged sword with regards to control. Trigoa, Belfo, & Estébanez (2016) found the benefits of this evolution include, among others, the flexibility and agility in business process redefinition, the empowerment of knowledge workers, the implementation of control points for data collection to produce real-time reports and alerts relating the use of financial and nonfinancial information, so that decision-makers can act on.

Belfo & Trigo A. (2013), found that Technology answers identified and characterized in this work can also be viewed as the future directions of research in the domain of AIS. Brandasa, Megana, & Didragaa (2015), in the context of mobile and cloud technology development, more and more companies adopt such technologies as infrastructure support for their activities. Migration to these technologies has a significant impact on the AIS as well. Alles, Kogan, Vasarhelyi (2008), found relative opportunity costs as the basis for comparative advantage for AIS researchers, the study was deliberately disingenuous in defining that opportunity cost only relative to AIS practice. Callaghan, Savage, and Peacock (2015), expands our students' horizons of, from one of viewing accounting as a stand-alone, untimely, inflexible information system, capturing only "accounting transactions" and their limited characteristics, to one of a more realistic real-time, enterprise-wide, activity-driven information system, used by a variety of users with a variety of needs. Dagiliene & Šutiene, (2019) found that most companies studied include a sustainability strategy in their core strategy, but there is a lack of linkage with measuring and integrating sustainability outcomes within the entirety of corporate financial results. Unanticipated, the relationship between stakeholders' involvement and sustainability accounting information system design was not as strong as hypothesized theoretically. Olivia & Soushan Wu, (2005), through eCBAS, financial institutes can now closely monitor the cash or production flows of their satellite vendors.

Commercial banks can shorten the loan application periods and also offer quick loans with low-cost capital to domestic small and medium satellite vendors at different operating stages. Sriram (1995) found the current competitive environment facing manufacturing industries is encouraging organizations to implement FMS technology. FMS provides organizations with several strategic advantages. And, concluded that the new accountability systems of the New Zealand health sector, accounting is seen as a primary tool of change. Hayale & Khadra, (2008), study revealed that accidental entry of "bad" data by employees, accidental destruction of data by employees; intentional entry of "bad" data by employees, and employees' sharing passwords are the top four security threats that face domestic banks. Sutton (2010), said the intent is not to provide the full depth within each area. The Role of Technology in Accounting Research that a researcher would need to start designing studies but rather to highlight the changes that are taking place within each discipline. Tsai, Raghu, Shao (2013), results show that firms make informative IT investments tend to source a smaller portion of IST for their e-Retail value chain activities that pursue automate or information as to their strategies role for IT investment.

### **Methodology**

This research design encompasses the methodology and procedures employed to conduct scientific research. The researcher employed a case study approach that allows for intensive observations and investigation of salient factors in the units of study (Kothari, 1990). On the whole, this research design facilitates a better understanding of the impact of accounting information systems on organizational effectiveness. The design of the study is a descriptive research method. In addition, both qualitative and quantitative methods were applied in data collection and analysis. The descriptive outline is found to be reliable because it addresses major objectives and research questions proposed in the study adequately. The target population for this study was the staff of the Accounting section, Ministry of finance, Oyo State Secretariat. A sample size of 66.6% was used. A probability sampling scheme was employed where every unit

in the sampling frame has a chance (greater than zero) of being selected. The probability can be precisely determined through self-weighting by the researcher. Simple random sampling was used, it gives equal chance to all subsets in the population and estimates are easy to calculate. Thirty (30) staff of the Ministry of Finance and Budget, Oyo state secretariat, Ibadan, were the respondents. The study gathered primary data which was obtained through questionnaire ( $r=0.87$ ) to selected employees from Accounting section, Ministry of finance, Oyo State Secretariat. The use of questionnaires was ideal since it guaranteed confidentiality to the respondents thus they acted without any fear or embarrassment.

Questionnaires were circulated and filled by the respondents. Primary data enhances reliability since it's conducted by the investigator conducting the research. Respondents were selected randomly in each stratum; hence the researcher employed a probability sampling technique to obtain the desired number of respondents. (Mugenda, 2003). Data were analyzed using descriptive statistics and t-test. Descriptive statistics involve the use of frequencies, percentage, mean and standard deviation. Quantitative were presented in tables, bar graphs, and pie charts, while explanations to the same were presented in prose (Mugenda & Mugenda, 1999).

### Research Questions

1. What is the relationship between job performance and the relevance of the role played by AIS in the Oyo state ministry of finance and budget?

### Results

Variables	Items	Coefficients	standard error	t -test	t-tab df=15
Job performance	JP 1	.395	.193	2.043	2.131
	JP 2	3.504*	.687	5.103	2.131
	JP 3	-1.409*	.434	-3.250	2.131
Better Decision making	BDM1	-1.760 *	.326	-5.393	2.131
	BDM2	-1.673*	.399	-4.195	2.131
Revenue and Budget	CRB	.578	.473	1.220	2.131
Constant	$\beta_0$	-6.016*	1.044	-5.764	2.131
R <sup>2</sup>		.981			
Adjusted R <sup>2</sup>		.884			
Standard error of estimates		.408			
Sum of square		25.499			
F-test		10.189*			
Durbin-Watson stat		1.956			

\*Significant at the 0.05 level

### Discussion of findings

The table shows the result of the model of this study. It revealed the effect of the accounting information system (AIS) on job performance in the Ministry. It can be observed that two of the three coefficients of job performance showed a positive relationship with the relevance of the role played by AIS in the Oyo state ministry of finance and budget (0.395 and 3.504). According to Akanbi, 2017, Nzomo 2013, Kwarteng & Aveh, 2018, Awosejo, et al. 2014, Trigoa, et al. 2014 and 2016, and Brandasa, et al 2015, this paper agrees with previous scholars that AIS leads to efficiency and enhance job performance.

The model also reported AIS has not led to better decision making in Oyo state ministry of finance and budget and this is evidenced in the two coefficients of better decision making resulting from the use of AIS as they were both negative and significant ( -1.760 and -1.673). This result is contrary to researchers like Nzomo 2013, Kwarteng & Aveh, 2018 reviewed earlier who found that AIS lead to better decision. Furthermore, it is obvious from the result that there is a positive relationship between the highly effective use of AIS and revenue and budget computation as the coefficient was positive (0.578). Therefore a positive effect is in line with

Akanbi, 2017, Nzomo 2013, Kwarteng & Aveh, 2018, Awosejo, et al. 2014, Trigoa, et al. 2014 and 2016, and Brandasa, et al 2015.

The relevance of the role played by AIS implies that high effective use of AIS has improved organization performance and assisted in job execution in the ministry of finance and budget. The result may be due to the higher qualification of staff that makes use of AIS as well as their years of experience in the use of AIS. Secondly, also AIS has not led to better decision making as high effective use of AIS by management did not lead to quicker decision making and better decision making in Oyo state ministry of finance and budget and this result may be due to bureaucracy in the public sector and organogram of the organization. Thirdly, the use of AIS and revenue and budget computation implies that AIS improved revenue and budget computation in the Oyo state ministry of finance and budget.

The coefficients of the variables in the model were tested at 0.05 level of significance. It was found that two out of the three coefficients of job performance were significant although one was negative. This provided evidence that effective use of AIS by management significantly improved job performance in the Oyo state ministry of finance and budget during the study. When AIS assisted in job execution and reduced the time taken to perform a task in the Ministry of finance and budget organization job performance significantly improved. Likewise, the coefficients of better decision making were also significant but negative. This means that AIS significantly hurt better decision making in the management. Uninterestingly, the coefficient of revenue and budget improvement was not significant and suggests that effective use of AIS by the management did not significantly improve revenue and budget analysis in the office and this insignificance may be due to inadequate or lack of various AIS software and packages that are capable of bringing about dynamism and detailed analysis in revenue and budget computation. The result in the model also showed the R<sup>2</sup> and adjusted R<sup>2</sup> measuring the coefficient of determination in this model. The coefficient of determination was 0.98 pegged at 0.88 implies that all the exogenous variables in the study explained about 88 percent variation in the organization's

effectiveness due to the effective and efficient accounting information system provided in the Ministry. Thus, improvement in job performance displayed by AIS, AIS assistant in better decision making, challenges confronting AIS, knowledge, and recognition of AIS by management and AIS efficacy in the decision-making process are capable of explaining the organizational effectiveness in the Oyo Ministry of Budget and Finance during the study.

### Recommendation and Conclusion

The following recommendations were made from this study: (i). The government should reduce bureaucracy in the functions of the department (ii). Frequent training and seminars are organized to improve management skills and competence (iii). More should be spent on AIS software and packages (v). Better motivation packages should be given to staff to improve their job performance. Thus, improvement in job performance displayed by AIS, AIS assistant in better decision making, AIS efficacy in the decision-making process is capable of explaining the organizational effectiveness in the Oyo Ministry of Budget and Finance during the study.

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