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EFFECT OF ACCOUNTING SOFTWARE ON THE FINANCIAL REPORTING OF CORPORATE ORGANIZATION SOUTHEAST NIGERIA.

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Abstract
The study examined the effect of Accounting Software on the Financial Reporting of Corporate Organizations in Southeast Nigeria. The specific objective of the study sought to, examine the effect of Enterprise Resource Planning Software (ERP) and evaluate the effect of Commercially-Available Software on the Financial Reporting of Corporate Organizations. The study adopts a research survey design. Primary data was adopted for the study. A well-structured questionnaire that included multiple-choice and open-ended questions was used to collect data. The predictor variables are all measured using 5-point Likert scales. The Mann-Whitney test was used to evaluate the data. It is a non-parametric test designed to evaluate any issue's initial and subsequent effects. The result revealed that enterprise resource planning software (ERP) has a statistically significant effect on financial reporting with the coefficient result of ($U=17.28$, $p < 0.05$), while the commercially available software (CAS) also has a statistically significant effect on the financial reporting with the coefficient result of ($U=18.004$, $p=0.014$) of corporate organization in southeast Nigeria. We therefore concluded that accounting software has a significant positive effect on the

financial reporting of Corporate Organizations in Southeast Nigeria. We recommended that corporate organizations in south East should endeavor to adopt accounting software since it has a significant positive effect on the financial reporting of Corporate Organizations and other parts of the country.
Keywords: *Accounting, Corporate, Financial, Reporting, Software*

1.1 Introduction

The use of accounting software has rapidly and drastically changed in today's company environment. Globally, corporate entities are progressively implementing advanced accounting software systems to optimize their financial processes, augment the precision of their reports, and augment their overall effectiveness. This technology shift is significant for financial reporting because it could have a significant impact on the caliber, dependability, and timeliness of financial data that businesses give. Technology has a revolutionary role in the ever-changing world of corporate finance and accounting. Accounting software is becoming a vital tool for corporate companies all over the world to manage their financial data and expedite reporting procedures. In the field of financial reporting, the integration of accounting software systems is a critical moment since it can greatly affect the efficiency, accuracy, and quality of financial data that companies supply. Corporate enterprises' use of accounting software has grown to be a crucial part of financial management tactics. These programs have many functions, ranging from automating repetitive data entry work to giving businesses real-time financial insights, enabling them to make educated decisions. However, the effects of incorporating accounting software into financial reporting procedures are extensive and demand careful consideration.

There has been a noticeable shift in the use of accounting software in Southeast Nigeria, a region known for its broad and expanding corporate sector. This change brings up important concerns regarding how this kind of software affects the financial reporting procedures used by regional corporate entities. The financial reporting environment may be affected in a variety of ways by the integration of accounting software systems, which marks a substantial shift from traditional manual accounting techniques. These consequences could be both favorable and unfavorable. This study aims to investigate the complex link that exists between financial reporting and accounting software in Southeast Nigerian corporate enterprises. It seeks to determine the primary forces behind the uptake of accounting software, appraise the degree of integration between various software platforms, and—above all—gauge the impact of this integration on the caliber and promptness of financial reporting. By doing this, the study will add to the larger conversation about the role technology plays in financial reporting and provide insights into the particular possibilities and problems faced by corporate organizations in Southeast Nigeria as they go through this revolutionary process.

1.2 Statement of the problem

Since the 1950s, when technology began to be used in business, the majority of developing nations have moved away from using pens and paper in favor of accounting software, which makes it easier to produce accurate, timely, and high-quality financial reports. However, the regular usage of accounting software and computerized accounting systems is hampered by a lack of consistency and anomalies recorded in the realm of technology due to other poverty and associated difficulties. There aren't many studies assessing the effects of producing financial reports with this technology. The purpose of this study is to evaluate how accounting software affects corporate organizations in Southeast Nigeria's financial reporting.

1.3 Objective of the study

The main objective of the study is to examine the effect of Accounting Software on the Financial Reporting of Corporate Organizations in Southeast Nigeria. The specific objective of the study sought to,

i. Examine the effect of Enterprise Resource Planning Software (ERP) on the Financial Reporting of Corporate Organization Southeast Nigeria.
ii. Evaluate the effect of commercially available Software on the Financial Reporting of Corporate Organization Southeast Nigeria.

1.4 Hypotheses of the study

i. Enterprise Resource Planning Software (ERP) has no significant effect on the Financial Reporting of Corporate Organizations in Southeast Nigeria.
ii. Commercially available Software has no significant effect on the Financial Reporting of Corporate Organizations in Southeast Nigeria.

Review of Related Literature

2.1 Conceptual Review

Accounting Software

Accounting software is an application designed to suit the needs of management and other users by streamlining accounting operations and increasing speed (Thottoli, 2020). According to Owolabi and Ogunode (2020), management demands in this area include effectively carrying out their stewardship obligations. By quickly embracing information technology (IT), businesses can quickly acquire and utilize accounting software to do daily accounting tasks. This is because the majority of accounting software is user-friendly, resulting in accurate and timely accounting operations (Xu, 2020). Furthermore, the necessity for an integrated accounting information system in the form of accounting software has become increasingly apparent due to the rapid rise of new markets, globalization, and related economic activities(Wickremasinghe et al, 2017, Draijer, 2020). Accounting software, as a crucial component of computerized accounting information systems, is essential for generating accurate accounting data to fulfill targets and presenting it in the format required for decision-making, according to Omotilewa, Adegbie, and Adesola (2021).

Accounting software was first primarily used to record financial transactions, but as time went on, its capabilities and scope were increased to include converting the data from those transactions into information that could be used as part of a comprehensive accounting information system (Taiwo and Edwin, 2016). Experts have often referred to accounting software as a "magic wand," considering that many operations were completed by hand and businesses kept voluminous transaction notebooks before computers were used for accounting transaction processing. The 20th century saw a significant revolution in accounting when the first computer intended specifically for accounting was introduced for sale in 1995 (Scott, 2015). Sherman (2019) claims that Peachtree Software was the first company to develop accounting software, having done so in 1978. Despite the benefits that come with using accounting software, its utilization is hindered by the high cost of procurement, system setup, integration, deployment, employee training, and ongoing application maintenance (Onuora, Korim & Ashibogwu, 2019).

Using several standards, such as purpose, database, and functional usage, accounting software has been categorized. Accounting software is categorized according to its intended use into four categories: inventory-based accounting software, low-end accounting software, high-end accounting software, and personal accounting software (Marushchak et al., 2021). Size and security are the two key differentiators of database accounting software, which includes both installation and cloud-based accounting software. Accounting packages are categorized functionally by looking at them through the lens of their built-in features. Spreadsheet programs, business accounting software, and enterprise accounting packages are typical examples. Regardless of the kind or style of accounting software purchased, it must have specific characteristics in order to remain functional. Efficiency, dependability, user-friendliness (ease of use), data quality, and correctness are a few examples of these qualities (Machera & Machera, 2017; Rahmi, Sari, & Wulandari, 2019). Therefore, these characteristics of efficiency, dependability, user-friendliness (ease of use), data quality, and correctness will be used as proxies for accounting software in this study.

Financial Reporting

The practice of formally reporting a business's financial activity is known as financial reporting. It is regarded as a crucial tool for any market involvement since it lessens ambiguity and disagreement amongst all parties involved (Gaynor, 2016). The primary tenet of the qualitative aspects of evaluating financial reporting pertains to the accuracy and consistency of the data presented in an entity's financial report (IASB, 2015). The qualitative features do enable more accurate evaluation of the value of financial reports, which raises the bar for quality. The value of accounting reporting, which depends on the information system in use, is found to influence the quality of corporate reporting. To improve market efficiency and help users make investment decisions, high-quality corporate reporting is necessary (Herath, and Albarqi, 2017). The advantages available to investors and report users will increase with the caliber of company reporting. It is believed that the term "quality of corporate reporting" refers to a wide range of information, including non-financial data that is similarly important for making decisions.

According to IASB (2015), the accounting information system should generate accurate and pertinent data.
Because the accounting information system needs all of its supports in order to generate the necessary information in a short amount of time, using the right information technology is crucial. From the standpoint of running, preparing, processing, and developing the accounting information, information technology has a significant impact on the accounting information system. As a result, this greatly contributes to the support of timeliness as a qualitative feature of financial information, which raises the caliber of financial reporting, as well as the support of accurate quality through the use of efficient information technology (IASB, 2015). Therefore, in order for financial reports to be transparent, free of false information, precise, and predictable, as well as indicators of high financial reporting quality, they must be accurately represented, comparable, verifiable, timely, and understandable (Gajevszky, 2015).

2.2 Theoretical Review

Contingency Theory

Gordon & Miller introduced contingency theory in 1976. The core tenet of the contingency perspective is that there is more than one optimal method for handling a given situation or task. It all depends on the circumstances. According to contingency theory, an accounting information system ought to be flexible enough to take into account the organizational structure and external environment that a business faces. Additionally, it suggests that accounting information systems need to be customized to the particular choices under consideration (Gordon & Miller, 1976). Gordon and Narayanan (1984) discovered in a similar study that successful firms use environmental uncertainty as a primary design motivator for their management accounting systems. In addition to internal, financial, and ex post information, decision makers seek more external, non-financial, and ex ante information when they perceive increased environmental uncertainty, according to a study by Gordon and Narayanan (1984).

Systems Theory

An integrated system of hardware and software called a computerized accounting information system is used to gather, record, and process financial data in order to generate information that can be used by decision makers (Romney, & Steinbart, 2017, Hurt, 2013). A computerized accounting information system is a collection of linked tasks, records, and tools created to gather and process data and provide information to a variety of consumers. A computerized accounting information system, according to system theory, is made up of numerous subsystems or components that interact and influence one another in order to accomplish the system's overall goal. According to Ajzen (2006), the system theory is helpful in understanding how complex phenomena function and how their constituent parts interact and impact one another. The functionality of each component, both separately and together, determines how well the computerized accounting system performs. According to Bertalanffy (1968), the general system theory is a collection of components that are interconnected with one another and the environment.

The definition accurately notes that every system is made up of parts that interact with one another to carry out their respective tasks in order to achieve the overall goal of the system. In order to allow the system to carry out accounting tasks automatically, software packages that are created with respect for business needs as well as accounting principles and processes power computerized accounting systems (Hurt, 2013).

Automation of the accounting information system is made possible by its software component. The computerized accounting system's automated function makes it easier for the system to carry out a variety of accounting-related operations efficiently without the need for human interaction (Al-Dalaien, & Khan, 2018). A computerized accounting system's components make up its architectural framework and symbolize its structural features. The software architecture, on the other hand, is the logical arrangement of software into different components intended to improve the efficacy and performance of the system (Paganini, 2019). Therefore, the supervisory framework of the accounting software integrates the internal controls, automated data processing, relational database, and automated reporting components of the computerized accounting system, while incorporating additional technological tools for optimal performance (Gupta, and Jain, 2017).

2.3 Empirical Review

Hafez, Aziz, and Elzebak (2015) carried out a study to ascertain the optimal cost control and reduction techniques that can be applied in the project and construction industries. Twenty-two (22) sampled construction enterprises that operate in Egypt were used in the study. The study used a survey research design technique in which structured questionnaires were administered to participants in order to gather responses. It was discovered that one of the main reasons for the failures to achieve cost control in projects was a lack of knowledge about techniques rather than the wrong techniques to use. According to the researchers, using Activity Based Costing (ABC) is superior since it improves cost estimation, improves awareness of tender price, and provides the most recent cost data necessary for better managerial decision-making. For better measurements, it was advised that managers of businesses consider switching to the Activity Based Costing (ABC) approach in place of more established cost control techniques.

Ndubuisi, Chidoziem and Chinyere (2017) evaluated the extent to which cut over from manual accounting system to the use of accounting software has had impact on the profitability of listed microfinance institutions operating in Nigeria. Data from the audited reports of the mentioned entities, spanning ten (10) years from 2006 to 2015, was examined with the SPSS program. According to the study, using accounting software as opposed to a manual accounting method had a noticeably bigger impact on the microfinance institutions' earnings and profitability. Therefore, the study suggested that more microfinance institutions employ accounting software, as this will improve their prospects and make them more attractive to foreign investors.

Chong and Nizam (2018) investigated the nexus between accounting software and the business performance of firms operating in Malaysia. One hundred and fifty (150) respondents completed standardized questionnaires, from which the researchers gathered data. The study's main conclusion was that the adoption and usage of accounting software significantly improved the chances of survival and sustainability for businesses in Nigeria. In order to optimize the advantages of using accounting software, the study advised managers and owners of businesses to work on raising their level of technology understanding.

Ogundajo, Ogunode, Awoniyi, Iwala (2022), conducted research on the Usage of Accounting Software on Cost Control of Listed Deposit Money Banks in Nigeria. 120 respondents in Nigeria's financial services industry completed a standardized questionnaire used in the study's field survey design. 89.7% of the total, or 107, were recovered as usable copies. The instrument's value of 0.967, which is higher than 0.70 according to the Cronbach's alpha test, suggested that the research tool was dependable. Regression analysis was utilized for the data analysis, and the sampling size determination for the descriptive and inferential statistics was done using the purposeful sampling technique. The study's findings showed that accounting software had a substantial impact on responsibility accounting, as measured by software proxies such as efficiency, dependability, easiness, accuracy, and data quality ($R2 = 0.600$; $F(5, 114) = 32.758$; p-value = 0.000). additionally to activity-based costing (p-value = 0.000; $R2 = 0.810$; $F(5, 114) = 91.489$). Thus, the study came to the conclusion that the adoption and deployment of accounting software significantly improves cost control in listed deposit money institutions. Specifically, the study discovered that the two main factors influencing the efficacy of cost control in listed deposit money banks in Nigeria are the operational ease of the software and the accuracy that goes along with it.

3 Methodology

Survey design was used for this study in order to guarantee originality and dependability. The corporate organization's management and employees in southeast Nigeria make up the research work's population. The entire workforce is comprised of "304" employees that work in four separate departments: marketing, ICT, operations, and solution delivery. This study used the sample random technique to select and engage with corporate organization staff in order to minimize sampling error. A sample size of 173 was used. The study employed the questionnaires to get the intended outcome. Both multiple-choice and open-ended questions were included in the survey. They helped respondents share their thoughts, which made it possible for our study to gather the data we needed.

Variable Selection

The outcome variable, Financial Reporting of Corporate Organization (FRcop), is measured using a set of functionally based criteria. The aforementioned criteria are all-inclusive, multidimensional instruments for evaluating the quality of financial reporting information in annual reports. They cover essential and complementary qualitative aspects as outlined in the Conceptual Framework of the International Accounting Standard Board (IASB, 2010). Stated differently, the purpose of these theoretically grounded item criteria is to evaluate decision usefulness with respect to the fundamental and complementary qualitative attributes as delineated in the IASB's conceptual framework (2010). Five-point Likert scales are used to quantify each of the predictor variable. We used the 25-item index to assess the overall quality of the financial reports in two different processes. First, we used content analysis to provide a score to each item based on its own measurement system. Next, each qualitative parameter's quality (average) was determined.

Data Analysis Technique

The data were assessed using the Mann-Whitney test. It is a non-parametric test intended to assess the immediate and long-term impacts of any problem. In this case, the test was conducted to validate our theories and determine how Accounting Software affects Southeast Nigerian Corporate Organizations' Financial Reporting.

4 Results and Discussion

We presented the result in different forms, firstly the demographic information of the participants was presented in table 4.1, secondly the significance of ERP on financial reporting of corporate organizations, and thirdly the significance of commercially available software on financial reporting of corporate organization.

Table 4.4.1: Demographic Profile of Respondents (173)

	Frequency (N)	Percentage (%)
Gender		
Male	97	56.1%
Female	76	43.9%
Marital Status		
Single	53	30.6%
Married	97	56.1%
Widow	23	13.3%
Age		
20-30yrs	39	22.5%
31-40yrs	81	46.8%
>40yrs	53	30.6%
Department		

Admin	27	15.6%
Operations/Delivery Unit	52	30.1%
Marketing	71	41%
ICT	23	13.3%
Academic Qualification		
OND/NCE	21	12.1%
B.Sc.	87	50.3%
M.Sc.	51	29.5%
PhD	14	8.1%

Table 4.4.1 is the demographic profile of the respondents, 56.1% of the respondents are male while 43.9% of the respondents are female. Marital status showed that married people responded more to the questionnaire with 46.8% response rate followed by single with 30.6% response rate. In terms of age most of the respondents are within the age bracket of 31-40 years, while the least response was within 20-30 years.

In terms of department of the staff, most of the respondents of this questionnaire are in marketing department with 41% response rate followed by staffs in operation and solution delivery unit with 30.1% response rate. Lastly when considering the academic qualification of the respondents most of them are bachelor’s degree holders with 50.3% response rate, followed by master degree holders with 29.5% response rate, ordinary national diploma/NCE and PhD with 12.1% and 8.1% response rate respectively.

1. **Enterprise resource planning software (ERP) has no significant effect on the financial reporting of corporate organization in southeast, Nigeria:**

Table 4.4.2: Mann-Whitney Test Statistics of Significance of ERP on FRcop

	N	MEAN RANKING	SUM OF RANK	U	Z	Prob
ERP	127	70.31	4245.1872			
FRcop	127	159.55	6811.4367	502	17.28	0.000

P<0.05 Implies significance*.

Table 4.4.2 shows the Mann Whitney test statistics for the significance of ERP on (financial reporting of corporate organization (FRcop). The value of the Rank Mean of the (ERP) was (70.31) and the (FRcop) was (159.55) shows that the mean ranking of financial reporting of corporate organizations (FRcop) is statistically, significantly higher than in the enterprise resource planning software (ERP) at the 5% level of significance. The result (($U = 502$, $Z = 17.28$, and $P < 0.05$). The analysis results did not support the hypothesis that there was no significant difference effect of enterprise resource planning software (ERP) on the financial reporting of corporate organization in southeast, Nigeria. Therefore, we are rejecting the null hypothesis (H_0).

2. **Commercially- available software has no significant effect on the financial reporting of corporate organization southeast, Nigeria.:**

Table 4.4.3: Mann-Whitney Test Statistics of Significance of CAS on FRcop

	N	MEAN RANKING	SUM OF RANK	U	Z	Prob
CAS	173	80.43	3014.749			
FRcop	173	191.33	6193.293	412	18.004	0.014

P<0.05 Implies significance*.

Table 4.4.3 shows the Mann Whitney test statistics for the significance of commercially available software (CAS) on (financial reporting of corporate organization (FRcop). The value of the Rank Mean of the commercially available software (CAS) was (80.43) and the (FRcop) was (191.33) shows that the mean ranking of financial reporting of corporate organizations (FRcop) is statistically, significantly higher than in the commercially available software (CAS) at the 5% level of significance. The result (($U = 412$, $Z = 18.004$, and $P = 0.014$). The analysis results did not support the hypothesis that there was no significant difference effect of commercially available software (CAS) on the financial reporting of corporate organization in southeast, Nigeria. Therefore, we are rejecting the null hypothesis (H_0).

5. Summary of Findings

The findings at the end of this study are summarized as follows:

1. The hypothesis one revealed that the enterprise resource planning software (ERP) have a statistically significant effect on the financial reporting of corporate organization in southeast with a coefficient result of ($U=17.28$, $p < 0.05$).

2. The hypothesis one revealed that the commercially available software (CAS) has a statistically significant effect on the financial reporting of corporate organization in southeast with a coefficient result of ($U=18.004$, $p=0.014$).

Conclusion

Base on the study, effect of Accounting Software on the Financial Reporting of Corporate Organization Southeast Nigeria. The study adopts enterprise resource planning software (ERP) and commercially available software (CAS) as the independent variables while financial reporting remain the dependent variable. Both enterprise resource planning software (ERP) and commercially available software (CAS) has significant positive effect on the financial reporting. We therefore concluded that accounting software has significant positive effect on the financial reporting of Corporate Organizations in Southeast Nigeria.

Recommendation

Base on the finding, we recommended that, corporation organization in south east, should endeavour to adopts accounting software since it has significant positive effect on the financial reporting of Corporate Organizations and others part of the country. The following recommendations are proposed to leverage and optimize this impact:

i. Based on the observed significant effects of Enterprise Resource Planning (ERP) software on the financial reporting of corporate organizations in Southeast Nigeria. Develop a detailed implementation strategy tailored to the specific needs and operations of each corporate entity. Ensure that ERP implementation aligns with the organization's financial reporting objectives, integrating functionalities that improve accuracy, compliance, and efficiency.
ii. Given the observed significant impact of Commercially Available Software (CAS) on financial reporting in corporate organizations in Southeast Nigeria. Carefully select a commercially available software that aligns with the specific financial reporting requirements of the organization. Ensure that the chosen CAS can be customized or configured to suit the unique needs and compliance standards within Southeast Nigeria.

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