



The Objective of Communication Technology (ICT) And Information System on Accounting Profession: An Analysis of Anan University, Kwall, Plateau State, Nigeria

Sulaiman Taiwo Hassan^{1*}, Egwuma Deborah Ojochenemi²

¹ Faculty of Social Science Crown University Intl Chartered Inc. Nigeria

² Faculty of management science. ANAN University. Nigeria

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ABSTRACT

The relationship between ICT and the accounting profession in Nigeria is assessed in this study. A closed-ended, structured questionnaire was used as the research tool in this study and was given to the employees of the chosen businesses. The chi-square statistical tool, a non-parametric test used to ascertain whether a systematic link exists between two (2) variables, is used to assess the data acquired and retrieved from the research instrument used. The data analysis was conducted using the statistical package for social science (SPSS). According to the study's findings, there is a statistically significant correlation between ICT and the accounting profession in Nigeria. The research found that the accounting profession in Nigeria is impacted by the positive and robust relationship of ICT. A nation's rapid economic and social development is largely dependent on its ICT infrastructure, which has had an effect on the accounting profession in one way or another. Hajela (2005). This, result is also consistent with Buseni James's (2003) discovery that workers' skills and ICT use are connected, indicating that companies with high ICT usage also employ more knowledge workers.

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* Corresponding author: staiwohassan99@yahoo.com

INTRODUCTION

Accounting is the process of recognizing, categorizing, documenting, and displaying an entity's financial and economic operations in order to help information users make decisions. Typically, this procedure is carried out by hand using the recording of financial transactions in distinct ledgers. It involves manual computations and the recording and preparation of

financial statements using paper, books, and pens. Because it takes a lot of time and effort, this task may result in a number of human errors. This phenomenon may be negligible in tiny businesses like sole proprietorships. But in large organizations, like a public limited liability company, similar mistakes may happen more frequently without being noticed, which could have long-term consequences for the organization.

One of the reasons small firms continue to utilize the manual accounting system is that it is unquestionably less expensive than the computerized one. However, when a company expands, it becomes necessary for a transition from manual financial transaction accounting to automated procedures, or information and communication technology, particularly in the current generation where the majority of transactions are carried out by electronic devices like computers, software, and the internet. The accountant is relieved of this duty by simply entering the transactions into the program, which handles the computations and display. Any large business that wants to run its finances effectively and efficiently must implement an automated accounting system. A corporation would need the ability to process information accurately and promptly in order to achieve efficiency and effectiveness.

The way that accountants may contribute to the value of economic organizations and society is changing. Higher-order critical-thinking abilities including business process design, e-business development, independent assurance model building, and strategic knowledge integration are now indicators of an accountant's value. Thus, the majority of businesses have obtained a method for keeping track of and reporting transactions. It is required of accounting professionals to use ICT to automate current procedures in order to conduct business in fresh and creative ways. With the introduction of ICT, growth in management accounting and information systems is becoming more noticeable. Products from ICT include enterprise resource planning (ERP) systems, software, and auxiliary devices like debit cards, automated teller machines (ATMs), electronic commerce, computer hardware, databases, the internet, intranet, telecommunication, Oracle, Peachtree, accounting software, and the Statistical Package of Social Sciences. Information and communication technology is thought to have had a good impact on the accounting profession in many ways. Studies in these fields have revealed that ICT is seen as important since it is used by a variety of business firms, particularly in the auditing industry.

The study's main goal is to investigate the effects of communication and information in Nigerian accounting professionals' use of technology. The study's particular goals are to: (i) Evaluate how ICT affects the financial transaction reports of particular businesses; (ii) Analyze how the adoption of ICT affects a few chosen organizations' financial performance, (iii) Assess the difficulties in incorporating ICT into the accounting field, and (iv) Analyze the importance of ICT in training requirement of an accountant

RESEARCH METHOD

The process of gathering information for a study is known as research technique. The methods and processes employed to carry out this investigation and collect the study's data are covered in this chapter. The purpose of this study is to examine how ICT is used and how it affects the accounting profession in particular businesses. The study population, sample size, sampling methods, data source, data collection method, data analysis method, and hypothesis testing are all covered.

Employees of the Audit and Account department of the three (3) respectable Abuja-based businesses that are pertinent to the study—the Federal Inland Revenue Service, Adebola

Sobanjo & Co., and Trust Fund Pension—make up the study population. The process of gathering information for a study is known as research technique. The methods and processes employed to carry out this investigation and collect the study's data are covered in this chapter. The purpose of this study is to examine how ICT is used and how it affects the accounting profession in particular businesses. The study population, sample size, sampling methods, data source, data collection method, data analysis method, and hypothesis testing are all covered.

Employees of the Audit and Account department of the three (3) respectable Abuja-based businesses that are pertinent to the study—the Federal Inland Revenue Service, Adebola Sobanjo & Co., and Trust Fund Pension—make up the study population. A sample is a subset of the population of the universe. Using convenience non-probability sampling procedures, the study's sample is picked from employees in the audit and accounting departments of particular companies. Each chosen organization has thirty (30) employees sampled, for a total of ninety (90) samples. In order to guarantee sufficient representation of the study population from chosen companies, this sample size was chosen.

A closed-ended, standardized questionnaire that was given to employees of the chosen organizations served as the research tool for this study. The purpose of the questionnaire was to allow respondents to answer questions about how ICT has affected the accounting profession and the issue related to it. In addition to developing research hypotheses, research questions were specifically designed to address the study's goals. Four sections made up the designed questionnaire, which employed a five-point Likert-Summated Rating Scale the fifth component (section E) was designed to extract the respondents' biographical information, whereas sections A through D were each meant to elicit responses to the four primary objectives stated.

The research tool is a closed-ended, self-designed questionnaire. To guarantee the validity of the research instrument, the questions formulated are generated from the research questions posed in the study. Respondents' answers are examined to guarantee the accuracy of the information gathered. The primary source and type of data used in this study was a self-designed, closed-ended questionnaire that was given by a representative to the chosen employees of the businesses that were the subject of this investigation. Ninety (90) the respondents were given questionnaires, all of which were reduced but still legitimate and intact.

Methods of Data Analysis. The chi-square statistical tool, a non-parametric test used to ascertain whether a systematic link exists between two (2) variables, is used to assess the data received and collected from the research instrument used. The data analysis is done using the statistical package for social science (SPSS). Simple charts and percentages are used to display the data that has been evaluated.

RESULT AND DISCUSSION

This chapter's objective is to evaluate and interpret the data collected and, using the results, to ascertain the conclusions of the study hypotheses. The structured questionnaire that was administered was used to gather data. Chi-square analysis was employed in the data analysis.

Analysis and Display of Data

1. Examination of Respondents' Demographic Details

The respondents included in the study were distributed based on their age, gender, department/unit, management level, length of service, educational background, and professional credentials.

Table 1 Name of Organization

	Frequency	Percent	Valid Percent	Cumulative Perent
Federal Inland Revenue Service	51	58.6	58.6	58.6
Trust fund Pensions Plc	26	29.9	29.9	88.5
AdebolaSobanjo and Co	10	11.5	11.5	100
Total	87	100	100	

Source; field survey, 2023

The total replies from the three (3) firms included as case studies are shown in Table 1 above, which shows that 58.6% of respondents are from the Federal Inland Revenue Service, 29% are from Trust Fund Pension Plc, and 11.5% are from AdebolaSobanjo and Co.

Table 2 Gender

	Frequency	Percent	Valid Percent	Cumulative Perent
Male	61	70.1	70.1	70.1
Female	26	29.9	29.9	100
Total	87	100	100	

Source; Field survey, 2023

Table 2 shows that 70.1% are male while 29.9% are female. This implies that the gender distribution in of the selected organization tilted towards the male.

Table 3 Marital Statue

	Frequency	Percent	Valid Percent	Cumulative Perent
Single	26	29.9	29.9	29.9
Married	59	67.8	67.8	97.7
Divorced	1	1.1	1.1	100
Widowed	1	1.1	1.1	
Total	87	100	100	

Source; Field survey, 2023

From the above table, 29.9% of the respondents are single, 67.8% of the respondents are married, 1% is divorced while 1% is a widowed.

Table 4 Age

	Frequency	Percent	Valid Percent	Cumulative Perent
20-29 years	16	18.4	18.4	18.4
30-39 years	48	55.2	55.2	73.6
40-49 years	21	24.1	24.1	97.7
50 years - above	2	2.3	2.3	100
Total	87	100	100	

Source; Field Survey, 2023

From the above table indicates the age distribution of respondent 18.4% falls within 20-29years,55.2% falls within the category of 30-39,24.1% of the respondent are between 40-49 while 2.3% are between 50&above. This suggests that a significant number of employees are now employed by the organization that was chosen for the study.

Table 5 Academic Qualification

	Frequency	Percent	Valid Percent	Cumulative Perent
ND/NCE	5	5.7	5.7	5.7
HND/B.Sc	55	63.2	63.2	69
M.Sc/MBA/M PP	24	27.6	27.6	96.6
Other	3	3.4	3.4	100
Total	87	100	100	

Source; Field Survey, 2023

According to the above table, 5.7% of respondents had an ND/NCE, followed by HND/B.SC. at 63.2%, M.SC./MBA/MPP at 27.6%, and others at 3.4%. This suggests that a decent and sufficient portion of all responders have proof of formal schooling. This makes their reactions even more reliable.

Table 6 Professional Qualification

	Frequency	Percent	Valid Percent	Cumulative Perent
ICAN/ACCA	33	37.9	37.9	37.9
CIBN	3	3.4	3.4	41.4
Other	51	58.6	58.6	100
Total	87	100	100	

Source; Field Survey, 2023

The table above observed that 37.9% of respondents have an ICAN/ACCA qualification, 3.4% have a CIBN qualification, and 58.6% have another type of professional qualification, according to the above table. This increases the response's dependability even more.

Table 7 How long have you been working in the company

	Frequency	Percent	Valid Percent	Cumulative Perent
Less than 2 years	19	21.8	21.8	21.8
3-4 years	45	51.7	51.7	73.6
Above 5 years	23	27.5	27.5	100
Total	87	100	100	

Source; Field Survey, 2023

From the table above, it can be observed that 21.8% of the respondent have been in the company for less than 2 years, 51.7% have been in the company for 3-4years and 27.5% have been in the organization for above 5 years.

Table 8 Departments/ Unit

	Frequency	Percent	Valid Percent	Cumulative Perent
Audit	9	10.3	10.3	10.3
Account	46	52.9	52.9	63.2
Other	32	36.8	36.8	100
Total	87	100	100	

Source; Field Survey, 2023

10.3% of the respondent are from the audit department, while 52.9% are from the account department and 36.8 are form other department in the organisation.

Table 9 Management Level

	Frequency	Percent	Valid Percent	Cumulative Perent
Top Level Management	9	10.3	10.3	10.3
Middle Level Management	33	37.9	37.9	48.3
Low Level Management	45	51.7	51.7	100
Total	87	100	100	

Source; Field Survey, 2023

From the above table, 10.3% of the respondent are from the top management, 37.9% are from the middle level management and 51.7% are form the low-level management. This means most of the workers are at the junior management level.

2. Data Analysis

Descriptive statistics are used to present the data collected for this study in tables. Responding to the study's problem statement was one of the research's goals.

Table 10 The Organization uses ICT for its financial transaction

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	59	67.8	67.8	67.8
Agree	27	31	31	98.9
Neutral	1	1.1	1.1	100
Total	87	100	100	

Source; Field Survey, 2023

According to the aforementioned table, 67.8% of respondents strongly agreed, 31.0% agreed, and 1% were unsure if the organization uses ICT for financial transactions. As a result, the company conducts its financial transactions via ICT.

Table 11 The implementation of ICT has helped to improve financial transaction report of the organization

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	59	67.8	67.8	67.8
Agree	26	29.9	29.9	97.7
Neutral	1	1.1	1.1	98.9
Disagree	1	1.1	1.1	100
Total	87	100	100	

Source; Field Survey, 2023

According to the above table, 67.8% of respondents strongly agreed, 31.0% agreed, and 1.1% were unsure if the use of ICT had improved the financial transaction report of the organization.

Table 12 The use of ICT has enhanced the financial transaction process of the organization

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	54	62.1	62.1	62.1
Agree	29	33.3	33.3	95.4

Neutral	2	2.3	2.3	97.7
Disagree	2	2.3	2.3	100
Total	87	100	100	

Source; Field survey, 2023

According to the above table, 95.4% of respondents concur that the organization's financial transaction process has been improved by the use of ICT, 2.3% are unsure, and 2.3% disagree. As a result, ICT utilization has improved the organization's financial transaction process.

Table13 Adoption of ICT has increased the efficiency of account and it staff member in the organization

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	52	59.8	59.8	59.8
Agree	29	33.3	33.3	93.1
Neutral	5	5.7	5.7	98.9
Disagree	1	1.1	1.1	100
Total	87	100	100	

Source; Field survey, 2023

According to the above table, 93.1% of respondents concur that the organization's use of ICT has improved the efficiency of its accounts and employees, 1.1% strongly disagree, and 5.7% are unsure. As a result, the organization's use of ICT has improved the efficiency of its accounts and employees.

Table 14 There is audit trail for all financial transaction performed in the organization

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	40	46.0	46.0	46.0
Agree	37	42.5	42.5	88.5
Neutral	9	10.4	10.4	98.9
Disagree	1	1.1	1.1	100
Total	87	100	100	

Source; Field survey, 2023

According to the above table, 88.5% of respondents concur that all financial transactions made within the company have a trail, 10.3% are unsure, and 1% strongly disagree. As a result, every financial transaction carried out within the company has an audit trail.

Table 15 ICT implementation has enhanced timely financial report for business decision

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	45	51.7	51.7	51.7
Agree	37	42.5	42.5	94.3
Neutral	4	4.6	4.6	98.9
Disagree	1	1.1	1.1	100
Total	87	100	100	

Source; Field survey, 2023

From the table above, 94.2% agree that ICT implementation has enhanced timely financial report for business decision, 4.6% are undecided and 1.1% disagree that the ICT implementation has enhanced timely financial report for business decision.

Table 16 Information reported are accurate and reliable for effective decision making

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	29	33.3	33.3	33.3
Agree	51	58.6	58.6	92.0
Neutral	6	6.9	6.9	98.9
Disagree	1	1.1	1.1	100
Total	87	100	100	

Source; Field survey, 2023

From the above table,91.9% of the respondent agree that information reported are accurate and reliable for effective decision making, 6.9% are undecided and 1.1% disagree that information reported are accurate and reliable foe effective decision making.

Table 17 Frequent evaluation of the organization financial

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	51	58.6	58.6	58.6
Agree	31	35.6	35.6	94.3
Neutral	3	3.4	3.4	97.7
Disagree	2	2.3	2.3	100
Total	87	100	100	

Source; Field survey, 2023

Table 17 shows that 94.2% agree that frequent evaluation of the organisation financial performance is made easy with the use of ICT, 3.4% are undecided while 2.3% disagree.

Table 18 ICT directly affects the organization's financial performance

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	38	43.7	43.7	43.7
Agree	27	31.0	31.0	74.7
Neutral	16	18.4	18.4	93.1
Disagree	6	6.9	6.9	100
Total	87	100	100	

Source; Field survey, 2023

74.7% agree that ICT directly affects the organisation's financial performance,18.4% are undecided and 6.9% disagree.

Table 19 Cost of ICT installation for accounting processes is high

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	31	35.6	35.6	35.6
Agree	37	42.5	42.5	78.2
Neutral	15	17.2	17.2	95.4
Disagree	4	4.6	4.6	100
Total	87	100	100	

Source; Field survey, 2023

Table 19 shows that 78.1% agree that cost of ICT installation for accounting process is high,17.2% are undecided and 4.6% disagree that cost of ICT installation for accounting processes is high.

Table 20 Maintenance cost of equipment is considerably high

	Frequency	Percent	Valid Percent	Cumulative Perent
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Strongly Agree	21	24.1	24.1	24.1
Agree	47	54.0	54.0	78.2
Neutral	13	14.9	14.9	93.1
Disagree	6	6.9	6.9	100
Total	87	100	100	

Source; Field survey, 2023

From the table above, 78.1% agree that the maintenance cost of equipment is considerably high, 14.9% are undecided and 6.9% disagree that maintenance cost of equipment is considerably high.

Table 21 Accidental destruction or loss of data by operator or software error might occur anytime

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	21	24.1	24.1	24.1
Agree	45	51.7	51.7	75.9
Neutral	13	14.9	14.9	90.8
Disagree	6	6.9	6.9	97.7
Strong Disagree	2	2.3	2.3	100
Total	87	100	100	

Source; Field survey, 2023

According to the above table, 75.8% of respondents concur that operator error or program malfunction could result in inadvertent data loss or destruction at any time, 14.9% are unsure, and 9.2% argue otherwise.

Table 22 Only Accountant with the technical expertise can use the automated accounting system

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	13	14.9	14.9	14.9
Agree	33	37.9	37.9	52.9
Neutral	14	16.1	16.1	69.0
Disagree	18	20.7	20.7	89.7
Strong Disagree	9	10.3	10.3	100
Total	87	100	100	

Source; Field survey, 2023

According to Table 22, 52.8% of respondents concur that only accountants with technical know-how are able to utilize the automated accounting system, 16.1% are unsure, and 31% disagree.

Table 23 There is uninterrupted power supply to ensure proper function of ICT

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	26	29.9	29.9	29.9
Agree	38	43.7	43.7	73.6
Neutral	13	14.9	14.9	88.5
Disagree	7	8.0	8.0	96.6
Strong Disagree	3	3.4	3.4	100
Total	87	100	100	

Source; Field survey, 2023

According to the above table, 73.6% of respondents concur that an uninterrupted power supply is necessary to guarantee that ICT operates well, whilst 14.9% are unsure and 11.4% disagree.

Table 24 Accountants in the organization are ICT compliant

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	33	37.9	37.9	37.9
Agree	41	47.1	47.1	85.1
Neutral	10	11.5	11.5	96.6
Disagree	3	3.4	3.4	100
Total	87	100	100	

Source: Field survey, 2023

From the table above, 85% agree that accountants in the organization are ICT compliant, 11.5% are undecided and 3.4% disagree that accountants in the organisation are ICT compliant.

Table 25 ICT skills is a requirement for employing accountant in the organization

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	22	25.3	25.3	25.3
Agree	40	46.0	46.0	71.3
Neutral	15	17.2	17.2	88.5
Disagree	10	1.5	1.5	100
Total	87	100	100	

Source; Field survey, 2023

From the table above, 71.3% agree with the position, while 17.2% are undecided and 11.5% disagree with the position.

Table 26 Job performance of accounting staff without ICT skills are highly constrained

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	21	24.1	24.1	24.1
Agree	41	47.1	47.1	71.3
Neutral	22	25.3	25.3	96.6
Disagree	3	3.4	3.4	100
Total	87	100	100	

Source; Field survey, 2023

From the above table, 71.2% agree that job performance of accounting staff without ICT skills are highly constrained, 25.3% are undecided and 3.4% disagree with this position.

Table 27 Information and communication technology enhances the company's financial performance

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	31	35.6	35.6	36.5
Agree	43	49.4	49.4	84.7
Neutral	9	10.3	10.3	95.3
Disagree	3	3.4	3.4	98.8
Strongly Disagree	1	1.1	1.1	100
Total	87	100	100	

Source; Field survey, 2023

From the table above.85% of respondents concur that information and communication technology improves a company's financial performance, while 10.6% are unsure and 4.7% disagree.

Table 28 Accounting staff that lacks ICT skills are often redundant

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	17	19.6	19.6	19.6
Agree	27	31.0	31.0	50.6
Neutral	26	29.9	29.9	80.5
Disagree	13	14.9	14.9	95.4
Strongly Disagree	4	4.6	4.6	100
Total	87	100	100	

Source: Field survey, 2023

According to the above table, 50.5% of respondents concur that accounting personnel who lack ICT skills are frequently redundant, 29.9% are unsure, and 19.5% disagree.

Table 29 Chartered Accountant in the organization have been certified through the Technical Competence (TCI) of Institute of Chartered Accountant in the Nigeria (ICAN)

	Frequency	Percent	Valid Percent	Cumulative Perent
Strongly Agree	34	39.1	39.1	39.1
Agree	30	34.5	34.5	73.6
Neutral	21	24.1	24.1	97.7
Disagree	2	2.3	2.3	100
Total	87	100	100	

Source; Field survey, 2023

According to the above data, 73.6% of respondents concurred that the organization's chartered accountants are certified by the Institute of the Chartered Accountant in Nigeria's Technical Competence (TCI) (ICAN)

3. Chi square statistical test analysis

The following lists the study hypotheses that were examined using the chi-square statistical approach, each of which included relevant answers from the given questionnaire:

H0; ICT has no significant impact on transaction report of selected companies

H1; ICT has significant impact on transaction report of selected companies

Friedman Test Ranks

Mean Rank	Result
The Organization uses ICT for its financial transaction	2.74
The implementation of ICT has helped to improve financial transaction report of the organization	2.78
The use of ICT has enhanced the financial transaction process of the organization	2.96
Adoption of ICT has increased the efficiency of account and it staff member in the organization	3.07
There is audit trail for all financial transaction performed in the organization	3.45

Test Statistics^a

N	87
Chi-Square	30.015
Df	4
Asymp. Sig.	.000
X ²	9.4877
Sig Level	5%

Rule of decision

If X_2 computed is greater than X_2 tabulated, we reject the null hypothesis and accept the alternative. If not, we reject the alternative hypothesis and accept the null hypothesis.

CONCLUSION

Information and communication technology has an effect on the accounting profession in Nigeria, according to the analysis that was done and the results that came from it. Details and for businesses to survive, communication technology is essential. ICT facilitates the reporting of business financial transactions. Businesses are better able to assess their financial performance when ICT is used effectively. Businesses should endeavor to have an efficient information technology system in place in order to improve their financial performance, even though there are obstacles related to the integration of ICT in the Nigerian accounting profession. According to the chi-square statistical test, ICT plays a significant role in the training requirements for accountants in Nigeria. Errors are less frequent and more information can be processed more quickly thanks to information and communication technology. Additionally, with ICT in place, financial data can be stored for a number of years with relative simplicity, allowing the business to conveniently review data from prior years.

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