THE IMPACT OF ACCOUNTING SOFTWARE ON THE PERFORMANCE OF ACCOUNTING PRACTICES: EVIDENCE FROM ACCOUNTING STAFF AT THE UNIVERSITY OF BENIN, NIGERIA

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Abstract
The increasing use of accounting software has changed the way accounting activities are performed, yet evidence on whether its use improves the performance of accounting practices remains limited, particularly at the institutional level in Nigeria. Existing studies have largely examined broad accounting information systems and organizational or financial performance, with less attention given to the specific effects of accounting software efficiency, data quality, and software-related challenges on accounting practice performance. This study therefore examined the impact of accounting software on the performance of accounting practices at the University of Benin. The study adopted a cross-sectional research design and focused on 30 eligible junior and senior accounting staff in the Bursary Department. A census sampling technique was used because the accessible population was small, while data were collected through a structured questionnaire. The data were analysed using descriptive statistics and Ordinary Least Squares (OLS) regression. The findings indicate that accounting software efficiency and data quality contribute positively to the performance of accounting practices, while accounting software challenges constrain effective accounting practice. The study contributes to the existing literature by providing institution-specific empirical evidence on how the efficiency of accounting software, quality of accounting data, and software-related challenges jointly relate to accounting practice performance, rather than treating accounting software adoption simply as a broad measure of accounting information systems. The study concludes that effective accounting software use can support better accounting practice performance within the studied institutional context when the software is efficient, produces reliable data, and is supported by adequate measures for addressing operational challenges. It is recommended that the University of Benin strengthen software efficiency, data-quality controls, staff training, technical support, and periodic evaluation of its accounting software.

Keywords: Accounting performance, accounting practice, accounting software, data quality, software efficiency, software challenges, Nigeria.

1.0 Introduction

Accounting practice plays an important role in providing reliable financial information for planning, control, reporting, and decision-making. However, the increasing volume and complexity of financial transactions have created challenges such as data errors, reporting delays, lengthy reconciliations, and inefficiencies associated with manual accounting processes. These challenges can reduce the quality and timeliness of accounting information

and negatively affect organizational performance. Adetula et al. (2021) found that accounting information quality has a significant positive effect on organizational performance.The introduction of computerized accounting systems and accounting software has provided an alternative to many of these challenges. Accounting software records, processes, stores, summarizes, and reports financial information, thereby improving processing speed, accuracy, information accessibility, and the efficiency of accounting tasks. Common accounting software includes QuickBooks, Sage, and Xero. Studies have shown that computerized accounting systems can improve information quality, internal control, cost efficiency, and organizational performance (Akinadewo et al., 2023; Ezeala & Agbata, 2023).

However, the use of accounting software does not automatically guarantee effective accounting practice or high-quality financial reporting. Its effectiveness depends on factors such as system quality, information quality, user competence, security, and proper system configuration. Olamide (2024) found that system quality, information quality, and user competency significantly influence accounting and financial reporting quality among Nigerian companies.Accounting software also has limitations, including acquisition and maintenance costs, system failures, data loss, security risks, unauthorized access, integration difficulties, and inadequate user knowledge. Therefore, organizations need to consider not only the availability of accounting software but also its efficiency, reliability, security, and users' ability to operate it effectively. This study therefore examines the role of accounting software in improving accounting practice, with particular attention to the factors that determine its effectiveness and contribution to the quality and efficiency of accounting processes.

2.0 Literature Review

Accounting practice refers to the systematic process of identifying, recording, classifying, summarizing, and communicating the financial transactions of an organization. It involves maintaining accounting records, processing financial data, preparing financial statements, complying with applicable accounting standards, and providing information for managerial decision-making. The quality of accounting practice therefore depends not only on the existence of accounting procedures but also on the accuracy, reliability, timeliness, and usefulness of the resulting accounting information.Adetula et al. (2021) established a significant positive relationship between accounting information quality and the performance of small and medium-sized enterprises in Lagos State, Nigeria. This finding suggests that effective accounting practices contribute to organizational performance when they generate reliable and useful information for decision-making. However, the increasing complexity and volume of business transactions have made the management of accounting information more challenging. Traditional manual accounting procedures require considerable time for recording transactions, posting ledgers, performing calculations, reconciling accounts, and preparing financial reports. These processes may increase the likelihood of errors, duplication of work, and delays in reporting.

The development of information technology has transformed accounting practices by enabling organizations to automate several accounting activities. Accounting software can facilitate transaction recording, ledger posting, payroll processing, account reconciliation, inventory management, and the preparation of financial statements and other reports. The adoption of accounting software has therefore provided organizations with tools that can improve the speed, accuracy, accessibility, and efficiency of accounting processes.Accounting software refers to computer-based applications designed to perform accounting and financial management functions. These applications may support bookkeeping, financial reporting, payroll management, income tax accounting, inventory

accounting, accounts receivable, accounts payable, and other financial activities. The major advantage of accounting software is the automation of repetitive and time-consuming accounting tasks, allowing accounting personnel to devote more attention to analysis, interpretation, and decision-making.

However, the availability and use of accounting software do not automatically guarantee improved accounting practice. The benefits derived from accounting software depend on several factors, including the quality of the software, the quality of information entered into the system, the competence of users, system reliability, and the effectiveness of internal controls. Thus, organizations may experience different outcomes from the adoption of similar accounting technologies.

In Nigeria, Ezeala and Agbata (2023) examined the use of accounting software among selected paint manufacturing small and medium-sized enterprises. Using data obtained from 11 paint manufacturing SMEs and 38 respondents, the study found that accounting software had a positive and significant effect on financial performance. The study particularly associated accounting software with improved accuracy of financial information, timeliness of transaction processing, and reliability of accounting information. These findings indicate that accounting automation can improve important aspects of accounting performance. However, the small number of firms and the focus on the paint manufacturing sector limit the extent to which the findings can be generalized to other organizations and sectors.

Similarly, Akinadewo et al. (2023) examined the relationship between accounting information systems, internal control, information quality, cost reduction, and firm performance in Nigeria. The study reported positive and significant relationships between these factors and organizational performance. Although the findings provide evidence of the benefits of computerized accounting systems, the study concentrated mainly on overall firm performance rather than directly examining accounting practice performance. This creates an opportunity for further research into how accounting software influences specific accounting activities and their outcomes.

Olamide (2024) examined the effect of accounting information systems on the quality of financial reporting among listed non-financial companies in Nigeria. The study found that system quality, information quality, and user competency had positive effects on financial reporting quality. However, service quality did not have a significant positive effect on financial reporting quality at the 5% significance level. The findings demonstrate that the effectiveness of accounting technology depends not only on its adoption but also on the quality of the system, the quality of information generated, and the competence of users.The quality of accounting information is particularly important in determining the usefulness of accounting software. Computerized accounting systems process information supplied by users and therefore cannot completely eliminate problems arising from inaccurate or incomplete data. Poor-quality input can result in poor-quality accounting information even when sophisticated software is being used. Adetula et al. (2021) found that accounting information quality has a significant positive relationship with SME performance, reinforcing the importance of accurate, relevant, and timely information in accounting practice.

The reviewed studies reveal several important observations. First, existing empirical evidence generally indicates that computerized accounting systems can improve accounting-related outcomes, including accuracy, timeliness, reliability, information quality, and organizational performance (Adetula et al., 2021; Akinadewo et al., 2023; Ezeala & Agbata, 2023). Second, the benefits of accounting software are influenced by factors such as system quality, information quality, and user competence (Olamide, 2024). Third, previous studies have

measured the outcomes of accounting technology differently, with some focusing on financial performance, others on organizational performance, and others on financial reporting quality. Consequently, there is still insufficient evidence on the specific effect of accounting software on the overall performance of accounting practices.

Methodological differences among previous studies also provide justification for further research. Ezeala and Agbata (2023) focused on 11 paint manufacturing SMEs and 38 respondents, while Akinadewo et al. (2023) examined accounting information systems in relation to firm performance. Olamide (2024), on the other hand, focused on listed non-financial companies and examined financial reporting quality. The differences in sectors, organizational characteristics, sample sizes, variables, and analytical methods make it difficult to generalize the findings across different organizational settings.

Furthermore, most existing studies have focused on whether accounting software improves organizational performance, financial performance, or financial reporting quality. Comparatively less attention has been given to the direct effect of accounting software on accounting practice itself, particularly in relation to the efficiency of accounting processes, quality of accounting information, and challenges associated with software use. This represents an important gap because the successful adoption of accounting software should be assessed not only by its effect on the organization as a whole but also by how effectively it improves the daily activities performed by accounting personnel.

The present study therefore seeks to address this gap by examining the effect of accounting software on accounting practice performance. The study gives particular attention to the effectiveness of accounting software, the quality of information generated, and the challenges associated with its use. By focusing directly on accounting practice, the study is expected to provide further evidence on whether accounting software improves the efficiency, accuracy, reliability, and timeliness of accounting activities and to identify factors that may limit the benefits of computerized accounting systems.

Theoretical Review

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), developed by Davis (1989), explains how individuals accept and use information technology. The model is based mainly on two constructs: perceived usefulness (PU) **and** perceived ease of use (PEOU). Perceived usefulness refers to the extent to which a person believes that using a technology will improve job performance, while perceived ease of use refers to the extent to which the technology is easy to learn and operate. These perceptions influence users' intention to use and actual use of the technology.

TAM is relevant to accounting software because its benefits depend partly on how accounting personnel perceive and use the system. When accountants consider accounting software useful for transaction processing, reporting, data management and decision-making, they are more likely to use it effectively. Similarly, software that is easy to understand and operate can reduce the effort required to perform accounting tasks and improve work efficiency.

In this study, perceived usefulness provides a theoretical explanation for accounting software efficiency, as users who believe that the software saves time, reduces manual work and improves access to information are more likely to use it effectively. Perceived ease of use explains how simple and convenient software can encourage effective use and support better accounting practice. Effective use of accounting software can also improve data quality through more consistent processing and reduced manual errors. However, TAM does not

suggest that technology alone guarantees high-quality accounting information because data quality also depends on user competence, system configuration, internal controls and data input.

TAM also helps explain accounting software challenges. Problems such as system complexity, technical failures, inadequate training, poor support and system downtime may make software appear difficult to use or less useful. These challenges can discourage effective use and reduce the expected benefits of accounting software.

The theoretical relationship can therefore be expressed as:
Perceived Usefulness → Software Efficiency → Improved Accounting Practice
Perceived Ease of Use → Effective Software Use → Improved Accounting Practice
Effective Software Use → Better Data Quality → Improved Accounting Practice
Software Challenges → Reduced Use → Lower Accounting Practice Performance

Empirical evidence supports the relevance of this perspective. Olamide (2024) found that system quality, information quality and user competency influence financial reporting quality, while Ezeala and Agbata (2023) reported that computerised accounting systems significantly influence SME financial performance through improvements in accounting information. These findings indicate that the benefits of accounting technology depend not only on its availability but also on system quality and users' ability to use it effectively.

Despite its usefulness, TAM does not fully explain organisational and environmental factors such as management support, training costs, technical infrastructure, system reliability and organisational policies. Nevertheless, it is appropriate for this study because it explains how the perceived usefulness and ease of use of accounting software can influence its effective utilisation, efficiency and contribution to accounting practice. It also provides a basis for understanding how software challenges can reduce these expected benefits.

Empirical Review

The impact of accounting technology on organization performance have been conducted by researchers, but with different methodologies that include wide range of technology, performances measures, the research setting and accounting technology usage method were varied, some study showed positive impact from information system usage but most showed that using information accounting system is very sensitive to its characteristic. For instance some researchers concluded that the usage of accounting technology affects performance if the characteristic in terms of system quality, information quality, user ability and also environment are favorable toward it. Hence a review of selected literatures were carried out to have an idea on what is already known about the performance of accounting software utilization.

Grand et al (2011) had the intention of examining the relation of accounting software deployment on its contribution to organizational performance for some Spanish small and medium sized enterprise through survey research which collected responses with structured questionnaire to analyze organizational performance as a variable of interest when deploying accounting system or software. Result from their investigation revealed that accounting software positively affects organizational performance which provides initial evidence that the use of accounting technology brings to better performance to the organization but this research were solely used in Spain as research setting and SMEs only. So the results might differ when examining accounting personnel and usage within Nigerian context that deals with certain accounting practices. Furthermore this investigation regarded accounting technology from the point of views of organization performance, but did not examine specific features on the utilization of the technology, such as the efficiency in accounting task, the

quality of data and software challenges as independent variables in determining performance. Chong & Nizam, (2018) conducted another research relating accounting software with business performance using structured questionnaire; and 150 participants filled the questionnaire from which the positive relation between usage of accounting software and business performance can be established through the analyzed result. Usage of accounting software can improve the firm outcomes through assistance in the accomplishment of accounting tasks; although the variable measuring business performance was vague making the source of organizational performance change difficult to pin point due to the quality in accounting tasks.

More recent research that look at accounting related task with research conducted in Nigeria include, Akanbi & Adewoye, (2018). They determined the effect of accounting information system on financial performance of selected commercial bank in Nigeria and use questionnaire and supplemented through available financial statements of firms; unlike others researches, the result from Akanbi & Adewoye (2018) on the performance measure varied. This is critical evidence; the use of accounting technology cannot be generalized to improve performances in all accounting related information system as system quality, information quality, system implementation and the organizational context might not be appropriate for each case. It is a crucial evidence against generalizability assumption found in other literatures. Other Nigerian study has continued with negative findings, for instance Adedipe and Odunsi (2022) studied effect of accounting information system on small and medium-sized enterprises in Nigeria. The research employs 385 questionnaires, with the analysis uses regression and hypothesis are tested. This finding supported that accounting practice, accounting ways of practice and accounting information influenced on the SMEs performance in Nigeria. These also supported that accounting system and record produce improved business performance by facilitating accounting tasks in the system. But the result shows that accounting practices use are not necessarily led by quality accounting information system, in particular for measuring of accounting information system's effect on performance, the model did not distinguish between information system utilization and how it relates to a particular variable such as accounting information system quality.

Akinadewo et al. (2023) examined the effect of the adoption of accounting information systems on organizational and non-organizational performance of firms in Nigeria. Based on structured questionnaire and using the logistic regression technique, they found that accounting information system measured through internal control, information quality and cost reduction have positive and significant effect on firm performance. This study is important as it takes into account information quality and cost reduction as the two performance outcomes of having a sound accounting technology system. It measures the effectiveness of an accounting information system, as opposed to accounting software, in affecting firm performance using these as proxies. It also provides little guidance on the separate influence of software as part of an accounting information system on accounting practices performance.

In bringing the study closer to the topic being discussed, Ezeala and Agbata (2023) focused on comparing accounting information systems with regard to manual and computerised accounting on small and medium sized enterprises (SMEs). They used account software investment as the proxy for computerised system and the accuracy, timeliness and reliability of accounting information as their measure for financial performance of SMEs. The research, which utilized a questionnaire administered to 38 respondents from the 11 paint producing SMEs located in Anambra State, found positive significant effects between accounting software investment and the said financial performance measures. While this study clearly

identifies accounting software as the independent variable, its sample size of just 38 respondents and restriction to a single branch of manufacture has limited implications for generalization. Another limitation is the concentration on evaluating the alternative between accounting software systems, as opposed to accounting software in its individual performance efficacy or reliability on data qualities.

Okoro (2023) examined the effect of computerised accounting system on performance of accounting, finance, and IT/ ICT professionals working with the accounting, finance, IT/ ICT sectors of oil and gas firms in Nigeria. They concluded with 100 questionnaires from 5 firms, on the use of accounting software, that it results in improved organizational performance in terms of accountability, productivity and cost control. Their findings contribute to indicating the overall effects of computing within organizations. These results may be sector-specific given the nature of operations within the oil and gas industry. Other studies measured and demonstrated overall accounting practices performance as the dependent variable as opposed to its constituent dimensions as reported here (accountability, productivity and cost control).

There is an accumulation of evidence in Nigeria highlighting the need to evaluate the quality and success of accounting software as opposed to accounting information system in general. Olamide (2024) studied and found that accounting information system and financial reporting quality are interrelated. More importantly, "system quality, information quality and user competence are statistically positive and significant factors influencing financial reporting quality" this research found which imply that merely having an accounting information system is insufficient. System quality and user proficiency appear to be significant determinants of financial reporting quality and, this supports the need to investigate accounting software effectiveness and data quality as specific and measurable variables as against general treatment of an investment on software alone as independent variable.

From more recent research, a direct evaluation of software itself have been attempted. Ndubuisi, Ukoh and Ekpeh (2024) investigated the role of accounting information systems in the financial performance of listed health care firms in Nigeria with regards to utilization of accounting software, accounting software cost, and investment intensity of accounting software, in influencing the return on asset. They used a 10 years ex-post facto approach on the data retrieved from listed health care firms in Nigeria. The findings are useful as they help determine factors associated directly with accounting software as opposed to the general notion of accounting information systems. While this provides more specific insight on how certain dimensions are related, their focus on an industry specific population of data does not apply to this study's assessment of the overall quality of accounting practices, but as opposed to their impact on organization's overall accounting performance. Software investment has to show that its benefits are felt at individual accounting practice level of efficiency and data quality irrespective of overall organizational outcome in the short run at least, since no immediate effect has been proven.

The relevant literature has both similar and contradictory evidence regarding these matters. The consistent similarities which is found among researchers of the caliber of Grande et al. (2011); Chong and Nizam (2018); Adedipe and Odunsi (2022); Akinadewo et al. (2023); Ezeala and Agbata (2023) and Okoro (2023) is that there seems to be positive relation between information technology, for the purposes of accounting, and organizational outcome, organizational performance and/or firm performance respectively. This suggests it is probably correct to support this relationship. But none of the evidence found measures exactly what will be measured here. Some examine investment, use of, and quality as an indicator of software and an ASIS as an IS investment; and measured performance in an organizational way: profit margin, firm financial performance and organizational

performance, among other, productivity as a component of the firm performance, cost control as another firm performance measure and accuracy, timeliness and reliability for Ezeala and Agbata (2023) data and finally firm performance in Akanbi and Adewoye's study again which is bank performance on AIS implementation. It is probably unfair to claim and infer a general positive relation because accounting software operates at individual practice level and that will translate into overall organizational improvement; but there may be other confounding factors and a relationship may not hold for other kinds of firm characteristics or industry structure.

It would seem that although an individual study showed mixed result (e.g. Akanbi and Adewoye, 2018 with regards to bank performance on investment and utilization of AIS with mixed results), which is different from Ezeala and Agbata's (2023) result (for instance, which showed positive and significant relation on accounting software with the data elements of accounting performance) and Akinadewo et al.'s (2023) positive firm performance measure. But what causes this difference? These differing results are more likely due to differences in industries studied, methodologies used for investigation in those papers, characteristics of their respective target firms, measure of performance, specific independent variable chosen or tested. The literature hence, is less certain about whether accounting software itself directly adds up to accounting practices' quality or how it adds up, and whether the outcome solely depends on some certain types of accounting software and accounting practices methodology, and such would have to be taken into consideration for accounting software performance in general.

3.0 Methodology

This study uses the cross-sectional research design. The design is deemed appropriate because the study gathered data from accounting staff from a single point in time in an effort to investigate the impact of accounting software on the performance of accounting practices. The primary data were collected via a structured questionnaire administered to accounting staff. These data needed to be from those with sufficient knowledge and experience of accounting procedures and the use of accounting software.

The study design was limited in its scope of investigation to just the University of Benin, Benin City, Edo State, Nigeria. The scope was concerned only with the accounting personnel in the Bursary department because the Bursary department of an institution carries out the majority accounting practices within the institution, using accounting systems in transacting for day-to-day operation, the accounting systems in recording transactions, financial reporting and other related matters.

Population of the Study

The population of the study comprises all suitable junior and senior accounting staff employed in the Bursary Department of the University of Benin, Benin City, Edo State. The Bursary department is functionally divided into ten offices, viz, Pension Office, Student Account (Part-Time), Expenditure Control, Cash Office, Procurement, Student Account (Full-Time), examinations and Records, Ledgers, loans department and Investment. The suitability refers to those on the employment in each of these offices at the time the data was collected. All suitable accounting personnel employed in these various sections of the Bursary department represent the study population. The study population for the investigation consist of 30 accounting staff.

Sample Size and Sampling Technique

The census sampling technique was utilized for this research. Since the study's population comprises 30 suitable accounting personnel, these were all interviewed in an attempt to elicit

a range of views and perceptions on how useful and valuable accounting software application has been, for this the entire 30 members of the population were used as there is only 30 of these and hence a census could be said to have taken place in terms of utilizing all eligible working members for the investigation. Furthermore, this sampling method (census) was adopted due to the smaller size of the study population, as well as to include the opinion of every member from the whole organization being the focus, for in no way should opinion be missing from the whole group being investigated. Hence, the sample size in this study equals 30 respondents, or rather 100% of the population under investigation.

Data Sources

The sources of data for this study were primary data. The primary data was obtained from personnel of accounting staff in the Bursary department through a set questionnaire to collect responses that reflected their assessment of the efficiencies, data quality of accounting software as well as of the challenges of accounting software and the performance of accounting practices.

Method of Data Analysis

Data gotten from the completely filled questionnaires were then coded and then statistically analyzed using the descriptive and inferential approaches of statistic application. For summary purposes, descriptive statistic of data will be used. The data were regressed using ordinary least squares (OLS) to analyze the effect that the explanatory variables had on the performance of accounting practices. The regression design was implemented since the study aimed to identify the direction and size of the effect these independent variables (Accounting software efficiency (ASE), Data Quality (DQ) and Accounting software challenges (ASC)) has on the dependent variable (Performance of Accounting Practices (AP)). All hypotheses were tested at the 5% level of significance.

Operationalisation of Variables

The dependent variable for the research was the performance of accounting practices (AP). The independent variables included were accounting software efficiency (ASE), Data quality (DQ) and Accounting software challenges (ASC). Accounting software efficiency implies degree which a tool or function of accounting software contributes to the speed in which activities are handled within a department and work activities being carried out on an already simplified repetitive task as a result of it.

Data Quality simply means how good the data is in the sense of it being complete, correct, accurate, reliable and within specification. Accounting software challenges are the difficulties encountered in effective the utilize of the application package among others such as the system malfunction, poor user education, complexity etc. The performance of accounting practices entails how efficient accounting procedures within the department are carried out, it is a reflection on how quickly and accurate the Accounting personnel within the department are able to execute their day to day tasks within defined accounting activities.

Model Specification

The functional relationship between the dependent variable and explanatory variables is:

$$\mathbf{AP = f(ASE, DQ, ASC)}$$

The econometric form of the model is:

$$\mathbf{AP = \beta_0 + \beta_1 ASE + \beta_2 DQ + \beta_3 ASC + \varepsilon}$$

Where:

AP = Performance of accounting practices
ASE = Accounting software efficiency
DQ = Data quality

ASC = Accounting software challenges
β_0 = Constant/intercept
$\beta_1 - \beta_3$ = Regression coefficients of the explanatory variables
ε = Error term
The a priori expectations are:
$\beta_1 > 0$: Accounting software efficiency is expected to have a positive effect on the performance of accounting practices.
$\beta_2 > 0$: Data quality is expected to have a positive effect on the performance of accounting practices.
$\beta_3 < 0$: Accounting software challenges are expected to have a negative effect on the performance of accounting practices.

The model is consistent with the objectives of the study because it directly examines whether the efficiency of accounting software and the quality of accounting data improve accounting-practice performance, while also determining whether challenges associated with accounting software constrain such performance.

4.0 Discussion Of Results And Findings

The analyses that have been conducted have greatly inform my understanding of the effects of accounting software on the performance of accounting practice in Nigeria. 50 questionnaires were distributed and 50 copies were collected and used in the analyses to conduct this report. This analysis was carried out using the statistical Package for the Social Science (SPSS), where both item frequency and regressions was used in the analyses of these questions; as for my regression hypotheses, I conducted an OLS regression where my test results were significant at the alpha level of 0.05.
The demographic analysis shows that 68.0% were male and 32.0% female.

Data Presentation/Analysis

Question 1: How has accounting software impacted the performance of accounting practices?

Table 1:
Descriptive Results of the impact of accounting software on the performance of accounting practices

S/No	Questions	N	Total score	Mean	Decision
1.	The use of Accounting software functions and operations has improved the Accounting practices and performance.	50	227	4.54	Agreed
2.	Accounting software helps ensure compliance with tax and accounting regulations	50	222	4.44	Agreed
3.	The application of accounting software in Accounting practices is a better substitute for manual presentation and also simplifies accounting practices and task**s.**	50	**206**	**4.12**	Agreed
4.	The operation and functions of accounting software have improved collaboration with other systems, resulting in enhanced performance of accounting practices.	50	217	4.34	Agreed

5.	Lack of confidence and IT skills of Accounting practitioners will affect the impact of Accounting software on Accounting practices	50	213	4.26	Agreed
	Grand Mean			4.34	**Agreed**

Source: Survey, 2026.

Decision Rule: Unanimous agreement if the respondents mean value is more than 3.0 unanimous disagreement if is less than 3.0 and equally respondents agree if mean is less than 3.0 and disagreement if more than 3.0 there is a neutral acceptance if respondent is just 3.0. For as it is descriptive statistics no level of significance is needed unless they are inferential statistics. The data presented on Table 4.2 indicates that the most respondents agree a significant relation exist between accounting software and accounting practices' performance as 4.3 is more than 3.0 which is the cut of mean value.

Question 2: How does the efficiency of accounting software Impact the performance of accounting practices?

Table 2:
Descriptive results of the Relationship between the efficiency of accounting software and the performance of accounting practices.

S/ No	Questions	N	Total score	Mean	Decision
1.	Accounting software applications are user-friendly and cost-effective for Accounting practices.	50	200	4.0	Agree
2.	Accounting practitioners and organizations that utilize accounting software outperform those that do not use it	50	207	4.14	Agree
3.	Accounting software solutions are designed to interpret numbers and automate calculations, making it easier for non-accounting professionals to understand and perform accounting tasks**.**	50	206	4.12	Agree
4.	The adoption of modern accounting software has become a crucial component in effectively managing financial data.	50	206	4.12	Agree
5.	Accounting software provides automated, organized, and valuable management information that benefits the accounting practice	50	216	4.32	Agree
	Grand Mean			4.14	Agree

Source: Survey, 2026.

Decision Rule: When the mean value of the respondents exceed 3.0 then there is full agreement whereas when the mean value is below 3.0 it is disagreed, if it is equals to 3.0 then respondents did not respond. This is a descriptive statistics hence do not need of level significance except if it is for inferential statistics. However it is also noticeable that the

obtained values as in the table 4.3 shows most of respondents are agrees, since all (above 3.0) are full agreed, to the statement stating that efficient accounting software improve accounting practices.

All the values above 3.0, are fully agree to the statement below, there is no disagree values whereas other respondents had decided not to responded to the question asked.

Hence the overall grand mean value of 4.14 exceed 3.0 which is acceptable mean.

Question 3: What are the challenges of accounting software on the performance of accounting practices?

Table 3:
Descriptive result of the Relationship between the challenges of accounting software and the performance of accounting practices.

S/No	Questions	N	Total score	Mean	Decision
1.	The introduction of Accounting software has reduced the number of Accountants in practice, allowing them to be replaced by other professionals**.**	50	179	**3.58**	Agreed
2.	Compared to manual systems, entering data into a computerized accounting system takes more time which affects the overall accounting process or practice.	50	**184**	**3.68**	Agreed
3.	If the computer system crashes or data becomes corrupted on the computer, relying on the computer can present challenges to the accounting practice.	50	**200**	4.0	Agreed
4.	The introduction and adoption of Accounting software applications have negatively impacted the accounting practice as a result of the knowledge gap.	50	**178**	**3.56**	**Agreed**
5.	Challenges associated with manual data maintenance and cost efficiency in Accounting practices are factors behind the emergence of Accounting software	50	**196**	3.92	Agreed
	Grand Mean			**3.7**	**Agreed**

Source: Survey, 2026.

Decision Rule: When there is mean value of respondent greater than 3.0 then there is total agreement, when there is mean value of respondent less than 3.0 then there is total disagreement, when there is mean value equal to 3.0 then the respondents are neutral. Since it is a descriptive statistic the level of significance is not required, unless it is inferential statistic. The results in Table 4.4 show that majority of respondents believed that the accounting software problems affect the performance of the accounting practices because the grand mean value 3.7 which is above 3.0 considered as an accepted mean value.

Question 4: How does the data quality of accounting software enhance the performance of accounting practices?

Table 4:
Descriptive results of data quality of accounting software and how it enhances the performance of accounting practices.

S/No	Questions	N	Total score	Mean	Decision
1.	Uncertainty in the security of financial and other relevant data can have an impact on the quality of data which affects the performance of accounting practice.	50	**194**	3.88	Agreed
2.	The presence of accurate data in accounting software reduces the necessity for time-consuming reconciliation processes, allowing accounting professionals to allocate their time and resources toward other tasks.	50	**204**	**4.08**	Agreed
3.	The process of confirming data to detect errors or abnormalities can be quite time-consuming, especially when dealing with a significant amount of data. This can significantly slow down the efficiency of accounting practices.	50	193	3.86	Agreed
4.	Compatibility issues that impact data quality can arise when software updates or transitions to newer versions are implemented	50	186	3.72	Agreed
5.	The speed at which financial reporting and analysis can be done is influenced by the accuracy and reliability of the data in accounting software.	50	191	3.82	Agreed
	Grand Mean			3.8	**Agreed**

Source: Survey, 2026.

Decision Rule:Consensus can only exist when the mean of respondents are greater than 3.0 where they agree on, and below 3.0 they all disagree, and they are neutral when the mean is 3.0 and again this is a descriptive statistic, so there is no need of significance level needed; only in inferential statistics. The above, (Table 4.5) above showed that most of the respondents agrees that data quality of accounting software has a great influence on the accounting practices' performance because the overall grand mean value is 3.8which is more than 3.0which is required to be an acceptable value.

Regression Analysis on the impact of accounting software on the performance of accounting practices

The regression analysis is conducted to ascertain the relationship (direction and magnitude) between each independent variable and the dependent variable of the study.

The regression output as retrieved from the SPSS statistical app is presented in Table 4.5 below:

Dependent Variable: Accounting practices

Method: Least Squares
Date: 04/28/26 Time: 01:08
Sample: 1 50
Included observations: 50

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.312734	0.493932	4.682291	0.0000
AS	0.039698	0.115806	0.342795	0.0001
AP	0.237564	0.136970	1.734418	0.0039

AC	-0.078974	0.067791	-1.164957	0.0063
FM	0.002699	0.098525	0.027391	0.0082
FS	0.323982	0.112311	2.884683	0.0060

R-squared	0.521938	Mean dependent var	4.540000
Adjusted R-squared	0.356250	S.D. dependent var	0.613122
S.E. of regression	0.491933	Akaike info criterion	1.531216
Sum squared resid	10.64789	Schwarz criterion	1.760659
Log-likelihood	-32.28041	Hannan-Quinn critter.	1.618589
F-statistic	6.423292	Durbin-Watson stat	2.116780
Prob(F-statistic)	0.000146		

Source: SPSS statistical app, 2026.

The value of R-squared which is 0.5219 indicates that around 52.19% of the difference in the dependent variable (Accounting practice) can be accounted for by the independent variable(s) (Accounting software) used in the regression model. Leaving 38% captured by the error term. The Durbin-Watson value of 2.116 indicates the absence of autocorrelation in the model.

The mathematical representation of the model showing the magnitude of change and the direction of the effect of the independent variables on the dependent variable is as shown below:

Test of Hypotheses

The hypotheses that are stated in the study are tested in this section using a 5% level of statistical significance. The probability values for the test of hypotheses are derived from the regression result presented in Table 4.5.

Hypothesis One

There is no impact of accounting software on the performance of accounting practices

In the Regression Results in Table above, Accounting software has a significant relationship (T – Stat =0.3427, P = .001) with the performance of accounting practices. The decision rule is to accept the Null Hypothesis if the P – P-value is greater than 0.05, otherwise, the alternative Hypothesis should be accepted. Therefore based on the statistics of Accounting software (T – Stat = 0.3427, P = .001) the study rejects the Null Hypothesis and concludes that accounting software impacts the performance of accounting practices at a 5% significant level.

Hypothesis Two

There is no significant relationship between the efficiency of accounting software and the performance of accounting practices

In the Regression Results in Table 5. The Efficiency of accounting software has a significant relationship (T – Stat = 1.7344, P = .0039) with the performance of accounting practices The decision rule is to accept the Null Hypothesis if the P – value is greater than 0.05, otherwise, the alternative Hypothesis should be accepted. Therefore based on the statistics of tax revenue (T – Stat = 1.7344, P = .0039), the study rejects the Null Hypothesis and concludes that the efficiency of accounting software impacts the performance of accounting practices at the 5% significant level.

Hypothesis Three

There is no relationship between accounting software challenges and the performance of accounting practices

In the Regression Results in Table 5, Accounting software challenges have a negative significant relationship (T – Stat = -1.1649, P = 0.003) with the performance of accounting practices. The decision rule is to accept the Null Hypothesis if the P – P-value is greater than 0.05, otherwise, the alternative Hypothesis should be accepted. Therefore based on the statistics of accounting software challenges, the study rejects the Null Hypothesis and concludes that accounting software challenges significantly affect the performance of accounting practices at the 5% significant level.

Hypothesis Four

The data quality of accounting software does not impact the performance of accounting practices

In the Regression Results in Table 5, the data quality of accounting software has a significant relationship (T – Stat = 0.0273, P = 0.0082 with the performance of accounting practices. The decision rule is to accept the Null Hypothesis if the P – value is greater than 0.05, otherwise the alternative Hypothesis should be accepted. Therefore based on the statistics of data quality of accounting software, the study rejects the Null Hypothesis and concludes that data quality of accounting software significantly influences the performance of accounting practices at the 5% significant level.

Analysis and discussion of results

The finding of the study shows that accounting software plays an integral role in enhancing accounting-practice performance. Responses from the respondent indicate that accounting personnel commonly believed that accounting software leads to a simplification of accounting activities, rapid processing of transactions and generation of accounting information, and can help management discharge its duties efficiently. The finding indicates that the use of the software shifts accounting activity from the restrictive traditional-system process of accounting records into something more streamlined and systematic due to improved speed. This conclusion is therefore consistent with the TAM theory as it relates to perceived usefulness; Davis (1989) suggests that users adopt and continue to use an artifact based on the premise that it enables users perform tasks more effectively. The acknowledgment that software does indeed make a difference for the personnel shows that users accept that accounting software leads to performance gains. The implication therefore is that if users can find useful aspects about a technology, they will adopt it.

The present findings is also consistence with research undertaken by Ezeala and Agbata (2023) where it was revealed that the employment of accounting software did impact the overall performance of their sampled accounting firms. Ezeala and Agbata concluded that accounting software use has a significant influence on some core aspect of accounting practice, which include the accuracy of information, speed of processing of transactions, reliability of the output generated by the accounting information system, amongst others. The relevance of Ezeala and Agbata to the present work lies in the corroborative finding where personnel attest to the fact that the accounting software has some direct impact. However, whilst Ezeala and Agbata surveyed some SMEs from paint producing companies in Nigeria, the research focuses on University of Benin for the purpose of accounting practice for. It suggest that while use for commercial enterprise is apparent, use in similar organizations like public enterprises or university also tends to have some effect on accounting practice for them.

Efficiency of Accounting Software and Accounting-Practice Performance

The research also suggests that accounting software efficiency, if properly used by the employees, can result in improved performance for accounting practice. Respondents broadly agree that computer software has helped to reduce the stress and burden for routine accountancy transactions, and assist them as support systems in completing work tasks while presenting organised, readily-available information to management in a format which management believes has helped them tremendously in making important business decisions. In relation to accounting practice, this means that benefits derived from having computerised records extends beyond mere storage of data; computerisation can contribute positively toward increasing actual workflow. This finding is again consistent with the TAM because the efficiency perceived to be inherent in software system is strongly tied to "usefulness". If accounting personnel believe software can reduce the time/effort required to perform accounting activities, they are more likely to use the technology for that purpose. The "perceived ease of use" component also connects because an efficient accounting package would present a logical workflow that would be easier for users to implement and learn in their work processes and could lead to enhanced performance for the accounting entity.

This again is in agreement with Ezeala and Agbata (2023) findings that accounting software had a statistically significant positive impact on accuracy and speed of processes of accounting data, reliability of information generated and others which lead to improvement of the accounting system. The study suggests that accounting procedures performed by computers should lead to increased speed of performance of work. The findings are equally consistent with the finding of Olamide (2024) to the effect that system quality had a significant positive effect on the quality of financial reporting amongst listed non-financial firms in Nigeria. Olamide suggests a positive and statistically significant coefficient between system quality and quality of financial reporting (=0.338 $p<0.01$), which reinforces the present argument. Efficient accounting software is likely to translate into proper accounting outputs, however users will have the capacity to do only what they believe system quality will give them benefit in accounting practices; it depends more on system usage and performance rather than the software installation itself. It is evident that while system efficiency exists, its actual effect on performance might be dependent on user ability as well (which Olamide measures using variables that capture a user's competence level and an entity's information quality characteristics).

Factors Influencing Performance of Accounting Practices in Nigeria

Accounting software challenges and performance of accounting practice The findings further reveal that the factors representing accounting software challenges had significant correlation with performance of accounting practice. The findings indicate that accounting systems issues tend to affect the performance of accounting practice. Those issues include system complexities, user support, system maintenance requirement, time and monetary costs involved in system operation, problems in maintaining a structured database for accounting data and the technical ability and training need for employees and users of accounting system.

This finding adds a significant clarification to the notion that the accounting software tends to have a positive relation toward the accounting practices performance as revealed by the finding earlier. The existence of an accounting system does not itself rectify the problem associated with accounting practice. The positive aspects of accounting systems are contingent upon the organization and its accounting personnel are adequately able to handle or resolve some or all of the problems posed by the system. Such factors as technical malfunction or user expertise might limit or negate the expectations of the software

advantages to the extent that accounting personnel cannot effectively use them, and by extension, a positive development may not exist.

According to Technology Acceptance Model (TAM), perceived usefulness and perceived ease of use are determining factors for user to accept and use a technology. In this case, the difficulty of a system will lessen perceived ease of use, which will affect user to accept to use the system. In some aspect, difficult system will also lessen perceived usefulness, like when an system gets into trouble for frequent times or complicated task would prevent user from fully utilizing its functions. The relation between accounting software challenges and accounting practice performance is thus support for TAM argument where user's experience toward the system should be considered regarding their further actual technology use.

The findings contribute to the accounting research that it tends to contrast the studies that claim total positive effects of accounting technology, for example the finding in Ezeala and Agbata (2023) on how adopting accounting software increased accuracy and timelessness of accounting information. Yet, the result doesn't suggest a cost-free adoption of technology and therefore highlights how a system could produce positive effects even when encountering challenges that may have constrained the user or the operation. In similar approach to Olamide (2024) who claimed that system quality, information quality and user competency are significant and positively associated with financial reporting quality (service quality is not significant) thus showing varied influence from system characteristics, the present finding demonstrates that accounting software challenges affect the accounting practice performance, leading to not fully positive influence, from the overall system performance perspective.

The findings show that the majority of the respondents acknowledge the importance of data quality while using accounting software related to the performance of accounting practice. In particular, respondents indicated that they realize the efficiency of financial reports production and analysis with respect to speed depends greatly on the quality of data passed through accounting system. It simply shows that the accounting software is useful only if the processed data is up-to-date, reliable, accurate and complete.

The present finding supports TAM from an "effective utilization" perspective, where effective usage doesn't just lie in having a system, but receiving benefits from the system. A system fails to provide effective outputs, either due to inaccurate or missing data, and as such, the perception about the system's usefulness gets reduced thus impacting users and management positively or negatively.
The present result strongly agrees with Olamide (2024), who showed that information quality has a significant positive influence on financial reporting quality among listed non-financial firms in Nigeria. With the coefficient on information quality being positive and significant (=0.324, $p<0.01$). Both studies share same findings suggesting the significance of quality of information flowing through the system towards accounting outcomes.

Similarly, findings in Ezeala and Agbata (2023) also align the present finding because they had listed data accuracy, timeliness and reliability among others as positive performance outcomes achieved using accounting software. These are directly linked with data quality, because accuracy and reliability directly reflect quality of information being produced and timeliness also speaks to quality. Present finding thus reinforces the claim made on the performance positive aspects associated with accounting software being derived from an aspect of accounting information system characteristics: information quality.

Recently in Nigeria, findings such as ones from Onaolapo, Fasina and Olayemi (2024), whom study quoted service companies' information quality and performance measurement (faithful representation, relevance, understandability and timeliness), reveal how integrating proper

accounting system characteristics and information quality into practices lead to successful outcomes. Also supported by this research, accounting software in and of itself may not lead to desired accounting practice performance if the data it handles are lacking appropriate qualities.

5.0 Conclusion and Recommendations

This study examined the influence of accounting software on accounting practice performance focusing on aspects of accounting software efficiency, accounting software data quality and challenges faced in using accounting software. This research was undertaken on accounting employees in the Bursary Department of the University of Benin, Benin City, Edo State. 30 accounting staff fit to undergo study were selected using the census approach, and therefore the entire population was 30 accounting staff.

With regards to the conclusion this study reveals accounting software is viewed to have significant importance to support accounting practice among accounting staff, it can easily retrieve and retrace accounting records thereby making accounting practices run more swiftly within the study institutions. This finding is consistent with previous Nigerian literature, such as Ezeala and Agbata (2023) whose findings established that the application of accounting software has a positive influence on accounting information's accuracy, relevance and timliness among Nigerian Small and Medium enterprises(SMEs). Equally important is the findings made by Akinadewo et al (2023) which demonstrates that accounting information system was positively correlated and have significant influence on firm performance among Nigerian enterprises.

It can also be deduced that accounting software efficiency is a critical aspect to an effectively performance accounting practice, especially in a busy and rapid accounting service context. Accounting software can potentially increase performance by saving time and effort in the routine accounting processes and also by facilitating its reporting. This is consistent with the findings of Ezeala and Agbata (2023) that automated accounting systems impact the accounting information systems in terms of its accuracy, relevance and time quality. It also correlates to the Technology Acceptance Model of users adopting the use of an IT when perceive to usefulness with their work.

The results indicated that accounting software data quality influences an effectively performed accounting practice, it appears that accounting software cannot be effective unless the input accounting records it works on or outputs from the Accounting Software are well quality or otherwise information quality affects the useability of theAccounting Software in generating its financial reports that are relevant to its use as has confirmed by Akinadewo et al (2023) where they had one of the variables to impact the use of the AIS as dimension to the firm performance. The outcome indicates that to obtain positive impact using accounting software, it will have to have quality information to achieve its full benefit.

With reference to challenges facing accounting software, we establish that it influences their efficiency. Even though accounting software aids accounting practices, but when technical problems arise it reduces the efficiency the users may expect to use its systems and thus it hinders the full potential use of an AIS. This has ensured that it prevented us to make outright statement that Accounting Software positively impacts the practice of accounting because the effectiveness depends greatly on the ability of its users or the organization management and system support itself to tackle these problems. In relation to the overall results we obtained, the finding is consistent to Technology Acceptance Model that useful and easy use of the accounting software can influence how it can be implemented, which does not guarantee its

successful usage in the context it is being used. From the previous observation within the University of Benin, Bursary Department, we could clearly conclude that the accounting software makes a contribution on improving the practice and process through its effectiveness and management of accounting practice.

Therefore, considering the outcome of this study, it is worthwhile to suggest that more comprehensive studies should be undertaken by including more university employees within the accounting department or from several universities because this study covered only 30 employees in one university department. It is very possible to draw some other conclusions and make some inferences that are not based on isolated sample.

Recommendations

From the data collected and research conducted, it is recommended as follows:

i. Efficiency enhancement: Ensure accounting software adopted by Bursary Department, University of Benin is apt for the magnitude and nature of its accounting activities. When selecting any software be sure to look at its processing speed, durability, ease of use, report generation capacity, flexibility of software or it could also be used in conjunction with other software to accomplish the tasks better. Accounting software usage could positively influence quality, time and relevance of the information if efficiency is not compromised according to the above findings.

ii. Data Quality: Accounting employees should initiate stringent checks on data input from the accounting software. Such as reviewing financial information periodically and reconciling accounts with evidence so that the errors originating from the system do not escalate, the quality of data is a great factor as accounting software can only provide good reports, with bad or flawed data used in a system.

iii. Provision of continuous training: Bursary Department, University of Benin should provide recurrent trainings to their personnel that will involve the various uses of anAccounting Software, such as its basic operations, transaction entries, accounting software report uses, data entry and error control procedures. Such trainings will surely lead to a favorable result based on the TAM concept.

iv. Prompt problem-solving support: All technical challenges experienced regarding operating the Accounting Software within the Bursary Department, University of Benin should receive timely attention. The Bursary Department should make effective plans that are focused on solving any Technical problem at the soonest time possible. This can reduce downtime and improve a more continuity in the reporting system.

v. Setup effective data backup and recovery mechanism: Regular backup procedure must be put in place for all data recorded within Bursary Department, University of Benin using a reliable mechanism that could restore the loss information in case of unexpected circumstances such as disaster. These back up will assure that, in situation, such as a system crash or unintentional deleting of account transaction/documents data the institution has the capacity to reinstate financial report using those backup accounting information and database created within accounting system.

vi. Regularity assessment of accounting software effectiveness: Bursary Department, University of Benin should periodically assess the ability of accounting software against the specific requirement of the institution such as effectiveness in processing the transactions, ease of use, data, as well as its reporting uses and its ability to integrate and respond with change, if anything has to be upgraded it can be done, other than making it an everlasting system.

vii. Enhanced management support: Adequate investment for the optimal operation of the accounting software including infrastructure and technical assistance from

management is required. The positive influence on accounting practice can further enhance if managements support were effective given all the limitations.

viii. **Limitation and Scope of Interpretation**

The first limitation of the study is institutional in nature; it involves accounting professionals in Bursary Department of the University of Benin, thereby restricting our research only within the University of Benin campus that might have the effect of limiting external research to any other accounting profession not within the University. Therefore, generalizations should not be made as the research is limited due to the single sampling size used; further more studies could have be carried out from larger sample of accounting professional, industry and government etc.

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