CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND TO THE STUDY

The emerging global economic scenario characterized by advancement in information technology, rapid changes in production processes, increased sophistry of the consumer, fierce market competition and unethical skimming activities of producers in the drive to survive the unpredictable and complex business dynamics, has brought to the fore the crucial role of accounting information in economic and business discourse especially in relation to administrative effectiveness (Curtis, 1995). As we all know, accounting speaks the language of business as it records all transactions of an individual firm or other bodies that can be expressed in monetary terms. Predicated on the going concept, accounting is the scheme and art of collecting, classifying, summarizing and communicating data of financial nature required to make economic decisions. Over several numbers of years the performance of accounting has increased right from the single entry system to double entry system. The main aim of the accounting system is to provide financial data like purchase, sales, expenses and income of the organization but in today’s modern world accounts maintenance is helpful in many ways. Previously accounts are maintain to know profit or loss of the organization but now a days it is also useful for increasing profitability of the organization by way of accounting information system. Businesses include transactions which produce information for better analysis of business performance and accounting information system is a delivery system for accounting. Accounting Information Systems (AIS) are a tool which, when incorporated into the field of Information and Technology systems (IT), were designed to help in the management and control of topics related to firms' economic-financial area. But the stunning advance in technology has opened up the possibility of generating and using accounting information from a strategic viewpoint.

Accounting information systems (AIS) as a part of company's information systems (IS) are seen as facilitating decision making within organizations and should be tailored to an organization's environment, requirements of task, and structure. An accounting information system is a structure that a business uses to collect, store, manage, process, retrieve and report its financial data so that it can be used by accountants, consultants, business analysts, managers, chief financial officers(CFOs), auditors and regulatory and tax agencies. In addition, specially trained accountants work with AIS to ensure the highest level of accuracy in a company's financial transactions and recordkeeping and to make financial data easily available to those who legitimately need access to it, all while keeping data intact and secure, this indirectly boost the productivity and performance of the organisation. Furthermore, Management of various organizations in Nigeria relies heavily on information generated from the AIS employed by the company. Moreover, quality reports are keys to arrive at an ideal investment, and a traditional way of recording, summarizing and reporting company financial reports led to less optimal decisions.

Investment in good and reliable accounting systems has become a major concern for all managers as it leads to better management and analysis of firm's performance. Accounting information system is an ingredient in most, if not all, financial managerial decisions for various organisation. In developed economies, these decisions are worth billions of dollars each year. In some cases, the decisions are lacking in quality. Consequently, if researches can improve decision making through improved information, society will benefit.

The Accounting Information System is considered to be one of the most important systems of any organization. Its objective is to provide necessary information to the managers at different levels. This information helps them in discharging their responsibilities in an effective and efficient manner in the areas of planning, resource control, performance evaluation and decision making. Accounting Information Systems (AIS) are a tool which, when incorporated into the field of Information and Technology systems (IT), are designed to help in the management and control of topics related to organization' economic-financial area. But the stunning advance in technology has opened up the possibility of generating and using accounting information from a strategic viewpoint. Finally, the main purpose of accounting information system in any organisation is to give information about profit or loss and financial position of the business to its owner. This information is also useful to investors, auditors, suppliers, buyers, bankers and other financial institutions etc. But more importance of accounting information is concern to the person within the organization.

Since every decision involves a number of alternatives. Accounting information must help the user to decide his course of action.

1.2 STATEMENT OF THE RESEARCH PROBLEM

Currently, most organizations continue to increase spending on information system and their budgets continue to rise. Moreover, economic conditions and competition create pressures about costs of information. Generally, information system is developed using information technology to aid an individual in performing their job. Therefore, most organizations focus on developing information system in order to support decision system, communication, knowledge management, as well as many others. The key part of information system needed for decision making in organization is accounting information system. Moreso, the world and human life has been transformed from information age to a knowledge age (Curtis, 1995), and knowledge has been recognised as the most valuable asset. In fact, knowledge is not impersonal like money and does not reside in a book, a data bank or a software program (Choe, 1996). Choe believed that knowledge is always embodied in a person, taught and learned by a person, used or misused by a person. Accounting information system is an unbiased tool for an effective administration and management. Poor accounting information system jeopardizes administrative effectiveness, which makes managers malnourished administratively especially in

Nigerian construction industry. The consequence of this has been the current distressed syndrome that most Nigerian companies are facing.

Huber (1999) stressed that companies must learn to manage their intellectual assets (i.e. knowledge) in order to survive and compete in the ‘knowledge society’. Indeed, knowledge management is concerned with the exploitation and development of the knowledge assets. However, there is uncertainty in predicting how growing need for accounting information system will change the productivity and performance of the organization since the Accounting information system provides a base to an organization, to deal with its vendors, customers and employees. The fact that the most Businesses has not incorporated the use of better accounting information systems in their day to day transactions, a number of issues need to be addressed. As accounting gives business information in terms of transactions and in monetary terms. Based on the fact that the financial accounting is one of the social sciences which aim to serve various needs of the private and public business facilities, it is affected by the changes of the general economic, social, legal and political and political conditions prevailing in each country or certain environment at each period. The accounting information system is resulted by certain requirements which change due to various environmental factors within the economic, social, legal and political environments in which the accountancy works. It is on these premises that the study wishes to examine the effect of quality of accounting information on the organization performance.

1.3 RESEARCH QUESTIONS

The research question provides a framework and guidelines through which substantial knowledge of the research study can be understood. The research question asked includes:

1. What are the effects of accounting information system on organizational productivity?
2. How does Accounting information system lead to better decision-making by Managers in the organisation?
3. What are the challenges affecting implementation of the accounting information system?
4. How effective is the accounting information system in decision making of managers towards organizational effectiveness?

1.4 OBJECTIVES OF THE STUDY

The main objective of this study is to examine the effect of accounting information system on organization performance in Nigeria. Other specific objectives aimed to be achieved are:

1. Determine the effect of accounting information system on organizational productivity.

2. Examine how Accounting information system lead to better decision-making by managers.
3. Ascertain the role of accounting information systems and its potential contribution in Tax computations.
4. Identify the challenges confronting the implementation of the accounting information system.
5. Determine the extent of awareness and perception of managers regarding accounting information system.
6. To determine the effectiveness of accounting information system in decision making of managers on organizational effectiveness.

1.5 STATEMENT OF HYPOTHESES

The hypotheses are stated in the null form for testing:

HYPOTHESIS ONE

Ho: There are no significant relationship between accounting information systems and the organizational performance.

HYPOTHESIS TWO

Ho: There is no positive relationship between financial performance of the organization and tools of accounting information system.

1.6 SCOPE OF THE STUDY

Conceptually the study Covers around the implicit effect of accounting information System on organizational performance in the construction sector. In the light of broad coverage, the researcher focuses on it effects of organizational productivity in the construction industries in Oyo Metropolis, using staff members of construction company case study.

1.7 LIMITATIONS OF THE STUDY

As with all studies, limitations exist and must be acknowledged. The limitations of the study are as given below:

- **Inadequacy of required research Material**: due to it complex structure, we were posed with problem of generating enough research material to fast track the completion. Because the sample is chosen from the one state Of Nigeria. That's why the findings and analysis is varying slightly in organization to organization.
- **Transportation constraints:** this is also a limiting factor, as there are little or not enough money to transport to the case study location and this might not be enough to give us desired results.

1.8 DEFINITION OF KEY TERMS

- **Accountant:** An accountant is any person who possesses a professional license to practice accountancy from a recognized professional body and has legal capacity and authority to carryout the duties of accountants in taxation and audit practice.
- **Financial statement** A financial statement (or financial report) is a formal record of the financial activities of a business, person, or other entity. It also provide information regarding the position and performance of a business, such as its assets, liabilities, equity, income, expenses and cash flow.
- **Accounting Information Systems** Accounting Information Systems (AIS) are a tool which, when incorporated into the field of Information and Technology systems, are designed to help in the management and control of topics related to organization' economic-financial area. But the stunning advance in technology has opened up the possibility of generating and using accounting information from a strategic viewpoint (El Louadi, 1998).
- **Accounting Software** Accounting software is an application that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, payroll, and trial balance. It is a part of the accounting information system.
- **Internal Controls** Internal controls encompass a set of rules, policies, and procedures an organization implements to provide reasonable assurance that; its

financial reports are reliable, its operations are effective and efficient, and its activities comply with applicable laws and regulations.

- **Accounting** Accounting is defined as the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by the users of the information.
- **Profitability** Profitability is referred to as the ability to make profits progressively over a long period of time. Profits itself has different meaning to the different people.. Profit is also sometimes taken as return accruing to shareholders.
- **Organizational effectiveness** Organizational effectiveness was succinctly defined by Daft (1983) as “the degree to which an organization realized its goals”. However, Mondy, (1990) defined it aptly as “the degree to which an organization produce the intended output”.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

Information systems according to Borhan and Bader (2018) involve the organization of logical and physical things, data, processes, policies, protocols, skill sets, hardware, software, responsibilities, and other components that define the capabilities of an organization. An information system is that which provides the vital information for planning, organizing, directing, leading and control of activities within an organization for improved decision making. Typical information systems according to Yaser, Alina, Nor and Yaser (2014)).

2.2 CONCEPTUAL FRAMEWORK

2.2.1 CONCEPT OF ACCOUNTING

Accounting can be defined as the process of identifying, measuring, recording, and communicating the required information relating to the economic events of an organization to the interested users of such information. The American Institute of Certified Public Accountants (AICPA) defined accounting as the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions, and events which are, in part at least, of financial character, and interpreting the results thereof. In 1966, the

American Accountings Association (AAA) defined accounting as the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of information.

Accounting is the science of recording, classifying and summarizing transactions so that relation with outsiders is exactly determined and result of operation during a particular period can be calculated, and the financial position as the end of the period may be shown. Accounting is the art and science of recording business transactions in a methodological manner so as to show the true state of affairs of a business of a particular period of time and the surplus or deficiency which has accrued during a specific period.

The objectives of accounting are (a) to identify the business transactions from the source documents (b) to keep a systematic record of all business transactions which are identified in an orderly manner, (c) classification of the recorded business transactions so as to group the transactions of similar type at one place i.e. in ledger accounts; (d) to prepare profit and loss account and balance sheet; (e) to establish the relationship between the items of the profit and loss account and the balance sheet (f) to identify the financial strength and weakness of the business.

The function of accounting is to provide quantitative information, primarily financial in nature, about economic entities, that is intended to be useful in making economic decisions. Accounting is a definite process of interlinked activities that begins with the identification of transaction and ends with the preparation of financial statements. Every step in the process of accounting generates information. Generation of information is not an end in itself. It is a means to facilitate the dissemination of information among different user groups. Such information enables the interested parties to take appropriate decisions. Therefore, dissemination of information is an essential function of accounting. Accounting should provide information for making economic decisions and for judging management‘s ability to utilize resources effectively in meeting goals. Besides, it should provide factual and interpretative information by disclosing underlying assumptions on matters subject to interpretation, evaluation, prediction, or estimation; and provide information on activities of the society (Singhal & Singhal, 2013).

2.2.2 TYPES OF ACCOUNTS

There are mainly three types of accounts in accounting: Real, Personal and Nominal accounts. Personal accounts are classified under three subcategories: Artificial, Natural, and Representative. These are discussed below:

Real Accounts

All assets of a firm, which are tangible or intangible, fall under the category of real accounts. Tangible real accounts are related to things that can be touched and felt physically. A few examples of tangible real accounts are building, machinery, stock, land, etc. However, intangible real accounts are related to things that can‘t be touched and felt physically like goodwill, copyrights, patents, trademarks, etc.

Personal Accounts

These accounts are related to individuals, firms, companies, etc. A few examples of personal accounts include debtors, creditors, banks, outstanding/prepaid accounts, accounts of credit customers, accounts of goods suppliers, capital, drawings, etc.

Natural personal accounts: This type of personal account is the simplest to understand out of all and includes all God‘s creations meaning thereby people. *Artificial personal accounts:* Personal accounts which are created artificially by law, such as corporate bodies and institutions, are called artificial personal accounts. *Representative personal accounts:* Accounts which represent a certain person or a group directly or indirectly. Let‘s say that wages are paid in advance to an employee – a wage prepaid account will be opened in the books of accounts. This wages prepaid account is a representative personal account indirectly linked to the person.

2.2.3 NOMINAL ACCOUNTS

Accounts which are related to expenses, losses, incomes or gains are called nominal accounts. The dictionary meaning of the word ―nominal‖ is ―*existing in name only*‖ and the meaning remains absolutely true in accounting sense too, because nominal accounts do not really exist in physical form, but behind every nominal account money is involved. The final result of all nominal accounts is either profit or loss which is then transferred to the capital account.

2.2.4 SCOPE OF ACCOUNTING

Accounting has got a very wide scope and area of application. Its use is not confined to the business world alone, but spread over in all the spheres of the society and in all professions. Nowadays, in any social institution or professional activity, whether it is profit earning or not, financial transactions must take place. So there arises the need for recording and summarizing these transactions when they occur and the necessity of finding out the net result of the same after the expiry of a certain fixed period. Besides, there is need for interpretation and communication of that information to the appropriate persons. Only the use of accounting can help to overcome these problems.

Accounting system is practiced not only in all the business institutions but also in many non-trading institutions like schools, colleges, hospitals, charitable trusts, clubs, co-operative societies, government departments. Moreover, professional persons like medical practitioners, practicing lawyers, Chartered Accountants also adopt some suitable types of accounting methods. It means that accounting methods are used by all who are involved in a series of financial transactions. As a result of continuous research in this field, the new areas of application of accounting principles and policies are emerged. National accounting, human resources accounting and social accounting are examples of the new areas of application of accounting systems. The scope of accounting as it was in earlier days has undergone lots of changes in recent times. Its scope and area of operation have been always increasing keeping pace with the changes in socio-economic changes.

2.2.5 ACCOUNTING CONCEPTS

The word concept means idea or notion, which has a universal application. Concepts are those basic assumptions and conditions, which form the basis upon which the accountancy has been laid. Accounting concepts define the assumptions on the basis of which financial statements of a business entity are prepared. Certain concepts are perceived, assumed and accepted in accounting to provide a unifying structure and internal logic to accounting process. Financial transactions are intercepted in the light of the concepts, which govern accounting methods. These accounting concepts lay the foundation on the basis of which the accounting principles are formulated. Accounting principles are a body of doctrine commonly associated with the theory and procedures of accounting serving as an explanation of current practices and as a guide for selection of conventions or procedures where alternatives exist.

i. Business Entity Concept
ii. Dual Aspect Concept

iii. Going Concern Concept

iv. Accounting Period Concept

v. Money Measurement Concept

vi. Matching Concept

2.2.6 BUSINESS ENTITY CONCEPT

This concept states that business enterprise and its owners are two separate independent entities. It means that the business and personal transactions of its owner are separate. When the owner invests money in the business, it is recorded as liability of the business to the owner. Similarly, when the owner takes away from the business cash/goods for his/her personal use, it is not treated as business expense. Thus, the accounting records are made in the books of accounts from the point of view of the business unit and not the person owning the business. This concept is the very basis of accounting. This concept helps in keeping business affairs free from the influence of the owner. It is applied to all organizations whether sole proprietorship or partnership of corporate entities.

2.2.7 DUAL ASPECT CONCEPT

Dual aspect is the foundation or basic principle of accounting. It provides the very basis of recording business transactions in the books of accounts. This concept assumes that every transaction has a dual effect, i.e. it affects two accounts in their respective opposite sides. Therefore, the transaction should be recorded at two places. It means both the aspects of the transaction must be recorded in the books of accounts i.e. goods purchased for cash has two aspects which includes giving of cash and receiving of goods. These two aspects are to be recorded. The implication of dual aspect concept is that every transaction has an equal impact on assets and liabilities in such a way that total assets are always equal to total liabilities. The knowledge of dual aspect helps in identifying the two aspects of a transaction which helps in applying the rules of recording the transactions in books of accounts.

2.2.8 GOING CONCERN CONCEPT

According to this concept, a business firm will continue to carry on its activities for an indefinite period of time. It will not be dissolved in the near future. This is an important assumption of accounting, as it provides a basis for showing the value of assets in the balance sheet. Besides, this concept states that every year some amount will be shown as expenses and the balance amount as an asset. Thus, if an amount is spent on an item which will be used in business for many years, it will not be proper to charge the amount from the revenues of the year in which the item is acquired. Only a part of the value is shown as expense in the year of purchase and the remaining balance is shown as an asset (Goel, Goel, & Goel, 2016).

2.2.9 ACCOUNTING PERIOD CONCEPT

All the transactions are recorded in the books of accounts on the assumption that profits on these transactions are to be ascertained for a specified period. This is known as accounting period concept. This concept requires that a balance sheet and profit and loss account should be prepared at regular intervals. This is necessary for different purposes like, calculation of profit, ascertaining financial position, tax computation etc. Further, this concept assumes that indefinite life of business is divided into parts. These parts are known as accounting period. It may be of one year, six months, three months, one month, etc. But usually one year is taken as one accounting period which may be a calendar year or a financial year. As per accounting period concept, all transactions are recorded in the books of accounts for a specified period of time. Hence, goods purchased and sold during the period, rent paid, salaries paid etc. for the period are accounted for and against that period only.

2.2.10 MONEY MEASUREMENT CONCEPT

This concept states that transactions which can be expressed in terms of money are recorded in the books of accounts. Since money is the medium of exchange and the standard of economic value, this concept requires that those transactions alone that are capable of being measured in terms of money are only to be recorded in the books of accounts. The transactions which can be expressed in monetary terms like sale of goods, purchase of raw materials, rent paid etc. are recorded in the books of accounts but the transactions which cannot be expressed in monetary terms like sincerity, loyalty, honesty of employees are not recorded in the books of accounts because these cannot be measured in terms of money. Employees of the organization are the assets of the organizations but their measurement in monetary terms is not possible therefore, not included in the books of account of the organization. Nevertheless, the transactions which affect the results of the business materially are not recorded if they are not convertible in monetary terms. Transactions and events that cannot be expressed in terms of money are not recorded in the business tools. Measuring unit for money is taken as the currency of the ruling country i.e., the ruling currency of a country provides a common denomination for the value of material objects. The monetary unit though an inelastic yardstick, remains an indispensable tool of accounting.

2.2.11 MATCHING CONCEPT

In this concept, all expenses matched with the revenue of that period should be taken into consideration. In the financial statements, if any revenue is recognized, then expenses related to earn that revenue should also be recognized. This concept is based on accrual concept as it considers the occurrence of expenses and income and do not concentrate on actual inflow or outflow of cash. This leads to adjustment of certain items like prepaid and outstanding expenses, unearned or accrued incomes. It is not necessary that every expense identify every income. Some expenses are directly related to the revenue and some are time bound. Selling expenses are directly related to sales but rent, salaries etc are recorded on accrual basis for a particular accounting period. In other words, periodicity concept has also been followed while applying matching concept (Grewal, Grewal, & Grewal, 2015).

2.2.12 BRANCHES OF ACCOUNTING

There are three branches of accounting which are as follows:

A. Financial Accounting
B. Cost Accounting
C. Management Accounting

2.2.13 FINANCIAL ACCOUNTING

Financial Accounting aims at findings the result of a firm during an accounting year in terms of profits losses. It deals with the preparation of financial statement for the basic purpose of providing information to various interested groups like creditors, banks, shareholders, financial institutions, government, consumers, etc. financial statements like income statement and the balance sheet indicate the way in which the activities of the business have been conducted during a given period of time. Financial Accounting is the art and science of classifying, analyzing and recording business transactions in a systematic manner in order to prepare a summary at the end of the year to find out the results of the concerned accounting year (Gupta, 2010).

Financial accounting is charged with the primary responsibility of external reporting to bankers, financial institutions, regulatory authorities, government, investors, etc. It is based on certain concepts and conventions which include separate business entity, going concern concept, money measurement concept, cost concept, dual aspect concept, accounting period concept, matching concept, realization concept and conventions of conservatism, disclosure, consistency, etc. All such concepts and conventions have been already discussed.

Financial Accounting provides well defined rules and principles of recording business transactions. This provides uniformity in recording the transactions and thus results of various organizations become comparable. For any organization, whether it is profit making or non-profit making, it is essential to find out the results of a particular accounting period, i.e. accounting year. Financial accounting mechanism enables them to prepare profit and loss account and balance sheet at the end of the financial year. Financial Accounting is also helpful for the investors who are interested in finding out the profitability of the business in which they want to invest the money.

Financial accounting information helps in ascertaining profitability so that decision-making becomes easy. In the course of the business, a firm has to borrow money for various objectives such as expansion, diversification, modernization and so on. The lenders have to ensure that the money lent by them will be repaid back. For this, they study financial statements viz. profit and loss account and balance sheet to ascertain the financial condition of the business. Thus, financial accounting helps them in decision-making regarding granting of loan.

2.2.14 COST ACCOUNTING

Cost Accounting primarily deals with collection and analysis of relevant cost data for interpretation and presentation for various problems of management. It helps in the determination of selling price and enables the firm to determine the cost of production on a scientific basis. Cost accounting accounts for the cost of products, service or an operation. It is defined as, _the establishment of budgets, standard costs and actual costs of operations, processes, activities or products and the analysis of variances, profitability or the social use of funds'. The objectives of cost accounting are (a) to ascertain the cost of production on per unit basis; (b) To estimate future costs and helps in cost control and cost reduction; (c) to locate wastages, inefficiencies and other loopholes in the production processes/services offered; (d) to present the relevant data in a systematic manner so that decision making becomes possible which is one of the important functions of management.

2.2.16 MANAGEMENT ACCOUNTING

Management accounting is concerned with the accumulation, classification, and interpretation of information that assists individual executives to fulfill organizational objectives. It is the presentation of accounting information in such a way as to assist the management in creation of policy and the day to day operation of an undertaking. It is an accounting system which helps the management to improve its efficiency. The primary task of management accounting is to redesign the entire accounting system so that it may serve the operational needs of the firm. The main thrust of management accounting is towards determining policy and formulating plans to achieve desired objectives of management. It helps the management in planning, controlling and analyzing the performance of the organization in order to follow the path of continuous improvement. The task of management accounting involves furnishing accounting information to the management, which may base its decisions on it (Gupta & Sharma, 2012)

Management Accounting has indeed a 'macro-economic approach'. As it draws its raw material from several other disciplines like costing, statistics, mathematics, financial accounting, etc., it can be called an interdisciplinary subject, the scope of which is not clearly demarcated. Other fields of study, which can be covered by management accounting, are political science, sociology, psychology, management, economics, statistics, law, etc. A knowledge of political science helps to understand authority relationship and responsibility identification in an organization. A study of sociology helps to understand the behaviour of man in groups. Psychology enables us to know the mental make-up of employers and employees. A knowledge of these subjects helps to increase motivation, and to control the actions of the people who are ultimately responsible for costs. This builds a better employer-employee relationship and a sound morale. The subject of management reveals the processes involved in the art of managing, knowledge of economics assists in the determination of optimum output in the forecasting of sales and production, etc., and also makes it possible to analyze management action in terms of cost revenues, profits, growth, etc. It is with the help of statistics that this information is presented to the management in a form that can be assimilated. The subject of management accounting also encompasses the subject of law, knowledge of which is necessary to find out if the management action is ultra-vires or not. It is, therefore, a wide and diverse subject.

Management accounting has no set principles such as the double entry system of bookkeeping. In place of generally accepted accounting principles, the philosophy of cost benefit analysis is the core guide of this discipline. It says that no accounting system is good or bad but it can be considered desirable so long as it brings incremental benefits in excess of its incremental costs. Applying management accounting principles to financial matters can arrive at no single perfect solution. It is, therefore, an inexact science, which uses its own conventions rather than standardized principles. The facts to be studied here can be interpreted in different ways and the precision of the inferences depends upon the skill, judgement and common sense of different management accountants. It occupies a middle position between a fully matured and an infant subject. Since management accounting is managerially oriented, its data is selective in nature. It focuses on potential opportunities rather than opportunities lost. The data is operative in nature catering to the operational needs of a firm. It details events, monetary and non-monetary. The nature of data, the form of presentation and its duration are mainly determined by managerial needs. It is quite frequently reported as it is meant for internal uses and managerial control. An accountant should look at his enterprise from the management's point of view. Whenever he fails to do that he ceases to be a management accountant (Shukla & Gupta, 2012).

Management accounting is highly sensitive to management needs. However, it assists the management and does not replace it. It represents a service phase of management rather than a service to management from management accountant. It is rather highly personalized service. Finally, it can be said that the management accounting serves as a management information system and so enables the management to manage better. It is through management accounting that the management gets the tools for an analysis of its administrative action and can lay suitable stress on the possible alternatives in terms of costs, prices and profits, etc.

2.3 THEORETICAL FRAMEWORK

2.3.1 Contingency Theory

The contingency theory was first proposed by Fiedler in 1964 as managerial leadership theory. According to Fiedler (1964) the contingency theory suggest that there is no one best way of leading and that a leadership style that is effective in one situation may not be successful in others. Gordon and Miller (1976) however laid out the basic framework for considering accounting information systems from a contingency perspective where the accounting information systems also need to be adaptive to the specific decisions being considered within a framework.

Contingency theory suggests that an accounting information system need to be adapting to desired specific decisions while considering the environment and organizational structure confronting an organization (Dandago and Rufai, 2014).

Applying this to the subject, contingency theory suggests that in order to improve performance, managers of firms must devote particular attention to their use of accounting information system, taking care to adopt the systems best tailored to their special circumstances.

There are some criticisms of the Fiedler's contingency theory. However, one of the biggest criticisms of the contingency theory that best relates to the study under review is lack of flexibility (Mitchell, Biglan, Oncken, and Fiedler, 2017). Fiedler (1964) believed that because natural leadership style is fixed, the most effective way to handle situations is to change the leader. The theory does not allow for flexibility in leaders (Mind Tools, 2018). Relating this to the study indicates that managers will incur more cost to change accounting information system that does not tender to their required decision needs rather than carryout modifications.

2.3.2 Resource-based view Theory

The resource-based view theory was propounded by Barney in 1991. According to Barney (1991) the resource-based view avers that the source of sustainable advantage derives from doing things in a superior manner; by developing superior capabilities and resources. The resource-based view proffers a means of evaluating potential factors that can be deployed to confer a competitive edge for business organizations. A key insight arising from the resource-based view is that not all resources are of equal importance, nor do they possess the potential to become a source of sustainable competitive advantage.

The resource-based theory is divided into three levels; capability, competence and skills. (Cragg, Caldeira and Ward, 2011). Capability refers to how firms manage their resources; competence, refers to how well those resources are managed, and skills are associated with ranges of skills such as technical, managerial and general management skills. Accounting information systems also form part of resources available to firms.

Inclining the resource-based view theory with accounting information systems and performance will imply that firms properly and adequately manage accounting information systems to utilize its capability competence and skill sets for improved organizational performance.

The resource based view theory has faced several criticisms. One of such criticism is that the theory lacks substantial managerial implications or operational validity (Priem & Butler, 2001). It seems to tell managers to develop and obtain valuable, rare, inimitable, and non-substitutable resources and develop an appropriate organization, but it is silent on how this should be done (Connor, 2002; Miller, 2003). (Lado, Boyd, Effect Of Accounting Information System On Financial Performance Of Firms: A Review…

Wright and Kroll, 2006) also argues the resource-based view theory suffers a tension between descriptive and prescriptive theorizing. However, Barney and Clark (2007) posits that the resource-based view theory is a theory aspiring to explain the sustained competitive advantage of some firms over others and, as such, was never intended to provide managerial prescriptions. In concurrence with this assertion, any explanations the resource-based view theory might provide may not be indicative, yet still of value to managers, so there may be no reason to oblige the resource-based view theory to generate theoretically compelling prescriptions.

2.3.3 Agency Theory

The agency theory was championed by Jensen and Meckling in 1976. The agency theory describes the owners' (principals') delegated authority to manager (the agent) to run the firm on his or her behalf with the owners' welfare depending on the manager accordingly (Jensen and Meckling, 1976). The agency theory seeks to address the potential conflict of interests between owners and managers, because the interests of managers may opportunistically utilize firm resources to satisfy their personal interests (Brammer and Millington, 2008). Basically, firms aim to maximize the wealth of shareholders, and it might be different with personal interest of managers. The agent (managers) might have more relevant information compared with shareholders, the information asymmetry occurs, and this would raise the possibilities that agent can behave in ways to pursue their own interests. This review examines the effect of accounting information system on financial performance of firms. The primary purpose of a firm is to maximize the wealth of shareholders (principals). This solely rests on the shoulders of managers (agents). Therefore, the adoption of accounting information system by managers for enhance performance is fulfilling the agency obligation managers possess for their respective owners.

2.4 EMPIRICAL REVIEW

Extant literature about accounting information system and how it affects financial performance has been studied by several researchers using different analytical methods.

Al-Dalaien and Khan (2018) investigates the impact of AIS on the financial performance of selected real estate companies in Jordan. A well designed questionnaire was used for collecting data from employees working in the companies namely Noor Capital, Jordan International Investment Company (JIIC), Ihdathiat Coordinates, Real Estate Development (RED), and Afaq Holding were the selected real estate companies. The researchers distributed 250 questionnaires wherein 75 questionnaires were rejected and 175 were accepted for analysis. The study employed the linear regression statistics to analyse the collected data. Findings reveals that Jordan International Investment Company has benefitted the most with AIS but no impact of AIS was revealed in Ihdathiat Coordinates.

Ironkwe and Nwaiwu (2018) examines the effect of accounting information system on financial and non-financial measures of companies in Nigeria. Qualitative and quantitative data of 16 companies were obtained from researchers. Data were obtained from questionnaires and the Nigerian stock exchange (NSE) from 2011 to 2014. Data collected are analysed using multiple linear regression techniques with the aid of statistical package for social science (SPSS). The empirical investigation found that accounting information system exert significant positive effect on financial and non-financial measures indicators of companies in Nigeria.

Orhan and Nafees (2018) examines the impact of accounting information system on the financial performance of selected real estate companies in Jordan. The study employed a survey research design and collects its data through questionnaires from 175 employees pooled from 5 companies in Jordan. The study employs the linear regression statistics to analyse the collected data.

Kashif (2018) evaluates the impact of accounting information system on the financial performance of selected FMCG companies in India. The study adopted a survey research design with a sample size of 400 participants and data were obtained from 177 returned and valid questionnaires. The study analysed the collected data using the simple linear regression analysis and hypotheses were tested at confidence level of 95%. Findings from the study revealed that that there is a significant impact of accounting information system on the financial performance of selected FMCG companies in India.

Rehab (2018) investigates the impact of accounting information systems on organizational

Borhan and Bader (2018) examines the impact of accounting information system on the profitability of selected commercial banks in Jordan. The study adopted a survey design and data were collected through self-administered questionnaires from 206 employees in Jordanian banks. The study analysed the obtained data using the linear regression analysis. Findings highlights that there is a significant impact of accounting information system on the profitability of banks under study.

CHAPTER THREE

METHODOLOGY

3.1 INTRODUCTION

The term methodology describes all the activities involve in collection of all necessary data, it is of paramount to provide adequate information about subject study. This chapter deals with method employed to carry out the research work and explains the procedure followed. The research design is to solve that information to be collected, the sources of data and data collection procedure, validity and reliability of research work.

3.2 RESEARCH DESIGN

A research design according to Tull and Harkin in their marketing research text defined it as: "the specification of procedure for collecting and analyzing the data necessary to help solve the problem at hand such as the difference between cost obtaining, various level accuracy and expected value of conformation associated with each level of the accuracy is maximized".

The definition therefore, emphasizes one of the major goals of research designs, which is to maximize the accuracy of information generated for a given expedition. So far the purpose of the study survey method was employed; this involves interviewing staff in NNPC Ilorin.

3.3 POPULATION OF THE STUDY

Population refers to any group, object or people, who are similar in one or more ways and which forms the similar in one or more ways and which forms the subject of the study in a particular survey.

Population of this study covers Staff of NNPC in Ilorin.

3.4 SAMPLE SIZE AND SAMPLING TECHNIQUES

In determine the sample size, the total numbers of people or item involved in sampling at any point in time is called “sample size” that is the set of people, which constitutes part of whole of the population. The population of this study is the number of staff in NNPC in Ilorin. The sample study therefore drawn from the population. A relatively large sample size was considered suitable because the larger the sample size, the greater the reliability of the result. The researcher decided to reach 70% of the staff in NNPC, Ilorin in order to administer questionnaire to two hundred (200) people.

Sampling method will be used in which a sample selected form the population dealt with and sample of the study will be true representative of this study population based on uses of stratified sampling method.

3.5 SOURCE AND METHOD OF DATA COLLECTION

The method used in collecting data in this study is based on primary and secondary data collection.

PRIMARY DATA

Primary data is the information collected directly from respondents through the use of questionnaire.

SECONDARY DATA

This consists existing information, which may be useful for a specific research at hand.

In collection secondary data, the researcher made use of textbooks, journals organization records e.t.c.

3.6 INSTRUMENT OF DATA COLLECTION

The source of data for this research is the questionnaire method. Since it has been shown that questionnaire generally employed in collecting unique and exceptional fact that are interest to the researcher. This questionnaire was design mainly for consumer of coca-cola in order to gather necessary and relevant information. Questionnaire used in this research consist of fourteen (14) questions. To allow good respond from the respondents, multiplechoice types of question were employing. This allows for use of statistical method to analyze the data collected.

A questionnaire is usually influenced by three types of error.

(i) Surrogate error.

(ii) Non-respond error.

(iii)Measurement error.

However, great care was taken to ensure than errors do not influence the design, for instance, the researcher ensure that the complete the questionnaire were those willing to and in fact capable to providing adequate information.

Furthermore, the researcher takes time to explain any question not understood by the respondent. All these are done to correct or reduce the degree of error.

3.7 TECHNIQUES FOR DATA ANALYSIS

The researcher for this project work uses the tabulation form of analyzing data with some explanation underneath and percentage used to explain the data collected. And correlation and regression analysis use in analyzing the data collected.

CHAPTER FOUR

ANALYSIS AND DISCUSSION

4.1 INTRODUCTION

This chapter treats the analysis of research findings, through data collected from the questionnaire administered the geographical representation and interpretation as well as testing of hypothesis. Data analysis in this chapter gives the analysis of data collected were analyses to test the research question, the complete form were vividly example to test each of the research question listed earlier in chapter three.

4.2 RESPONDENTS CHARACTERISTIC AND CLASSIFICATIONS

The purpose of this study was centered on the uses of accounting information in public corporation in Nigeria.

In orders to achieve that above state purpose of questionnaire are given to selected respondents (Accountant/Cashier) at NNPC District Office, Ilorin.

A total of 8 questionnaires were sent out to respondent and all were completed and returned to the researcher. The responses are shown in the table below. The entire questionnaire returned representing 100% were useful.

***Table* 1**

STAFF	NO. OF QUESTION SET OUT	NO. OF QUESTIONNAIRE	% RETURNED
Accountant	4	4	50%
Cashier	4	4	50%
TOTAL	**8**	**8**	**100%**

Source: Field Survey 2025

Table 1 above shows that a total of 8 questionnaires were distributed to two staffs. It is also indicated that 4 questionnaire representing 50%, were returned by each of the staff and the total of 100% of the questionnaire were returned.

Based on the information above, it is certain that one of the assumptions made by the researcher that up to 80% of the questionnaire sent out will be completed and returned to the researcher is upheld.

Table 2

POST HELD	NO. OF RESPONDENT	% OF RESPONDENTS
Accountant	4	50%
Cashier	4	50%
TOTAL	**8**	**100%**

Source: Field Survey 2025

Table 2 represents the position of the respondents in duties. Out of the respondent 4 representing 505 was Accountant response, while 4 representing 50% were cashier responses. Unlike 4 representing 50% was cashier responses.

4.3 ANALYSIS OF OTHER DATA

NEGATIVE RESEARCH QUESTION NUMBER ONE

Will the accountant I cashier of the NNPC District office Ibadan not able to tell what kind of accounting record are maintained in their corporation?

Table 3

STAFF	NO. OF RESPONDENTS	% OF RESPONDENTS	TYPES OF ACCOUNTING RECORD
Accountant	4	50%	(i)Petty cash book (ii)Credit or debtor control account
Cashier	4	50%	(i)Impress Account (ii)Remittance Account (iii) General Ledger
TOTAL	**8**	**100%**	

Source: Field Survey 2025

Table 3 represents the responses on the types of accounting records maintained by the staff in the corporation. It is made clear that the staff is able to state some of the accounting records maintained as shown on the table.

Therefore, the ability of these staffs to mention their accounting records renders the negative research question number I rejected and the affirmation research question accepted.

NEGATIVE RESEARCH QUESTION NUMBER TWO

Will the account/cashier not be able to mention the final account prepared in the organization

Table 4

STAFF	NO. OF RESPONDENTS	% OF RESPONDENTS	TYPES OF ACCOUNTING RECORD
Accountant	4	50%	(i) Trial Balance (ii Operating ledger
Cashier	4	50%	Trial Balance
TOTAL	**8**	**100%**	

Source: Field Survey 2025

Table 4 show that all the total respondents representing the two staff under study prepared.

Trial balance, which serves as final account.

Based on the analysis above it is discovered that the two staff was able to state that trial balance was used in the corporation to representing final account. Hence, the negative research question 2 was rejected in favour of the positive research question.

NEGATIVE RESEARCH QUESTION NUMBER THREE

Will the accountant cashier of the corporation not able to state the uses and uses of their trial balance (final Account).

Table 5

STAFF	**NO. OF RESPONDENTS**	**% OF RESPONDENTS**	**TYPE OF ACCOUNTING RECORD**
Accountant	4	50%	i. Investor in rate cases ii. In ascertain the total expenses account and remittance account iii. To determine the financial position of the corporation iv. Board of director's management uses final account creditor debtor control
Cashier	4	50%	
TOTAL	**8**	**100%**	

Source: Field Survey 2025

Table 5 above present the reviews of the staff in the corporation of the various use of final account. All the respondents in each of the staff being question i.e. 100% agreed n common on the uses or user of the final accounts as shown on the table above.

Based on the ability of respondents to state the users/uses of the final account (Trial balance) as providing useful.

Financial information to van users therefore, the negative research question number 3 mass accepted (Alternative hypothesis).

NEGATIVE RESEARCH QUESTION NUMBER FOUR

Will accountant/cashier of the selected start 'I' the NNPC notable to state the various kinds of management accounting technique used in the corporation?

Table 6

TYPES OF MANAGEMENT ACCOUNTING TECHNIQUES

STAFF	**NO OF RESPONDENTS**	**% OF RESPONDENTS**	**TYPED OF ACCOUNTING RECORD**
Accountant	4	50%	i. Budgeting and budgetary control ii. Standard Costing
Cashier	4	50%	Standard costing and budgeting and budgetary
TOTAL	**8**	**100%**	

Source: Field Survey 2025

The staff were asked to state the types of management techniques applicable and used in their corporation which result is presented on the table 6 above the issued of alternative hypothesis.

NEGATIVE RESEARCH QUESTION NUMBER FIVE

Will the accountant/cashier not able to state the problems encountered the accounting information of their corporation?

Table 7

STAFF	NO OF RESPONDENTS	% OF RESPONDENTS	TYPED OF ACCOUNTING RECORD
Accountant	6	65%	i. Imbalance of accounting record and books ii. Inadequate accounting record
Cashier	2	35%	i. Obsolescence Machine used/inadequate facilities ii. Shortage to complete the assignment schedule
TOTAL	**8**	**100%**	

Source: Field Survey 2025

The hugger's problems are identified on the table 7 above as seriously affecting the study.

4.4 PRESENTATION AND ANALYSIS OF DATA ACCORDING TO RESEARCH QUESTION

In order to analyse the collected data, many statistical procedures were used such as mean, standard deviations and repeat distributions, in addition to the liner regression and multiple regressions. The K-S test was also used to verify that the data had normal distribution.

4.5 TEST OF HYPOTHESIS

To test the hypothesis, the chi-square (x^2) was employed. The (x^2) provide a means of comparing a set of expected frequencies. The purpose of the hypotheses is to enable the researcher make definite inference based on the end result of the test. Hi; is used to represent alternative hypotheses while Ho: is for null hypotheses

HYPOTHESIS 1

Ho: Accounts fraud does not result from ignorance of proper accounting procedures by the Nigerian NNPC organization staff.

Hi: Account fraud result from ignorance of proper accounting procedures by NNPC organization staff.

Table 4.1.17

Response options	No of Responses	Percentage (%) of Respondents
Agreed	25	57
Strongly agreed	11	25
Disagreed	8	18
Total	**44**	**100**

Source: Field Survey 2025.

Options	Fe	Fe	Fo-fe	$(fo-fe)^2$	$(fo-fe)^2/fe$
Agreed	25	14.7	10.3	106.1	7.23
Strongly Agreed	11	14.7	-3.7	13.7	0.93
Disagreed	8	14.7	-6.7	44.9	3.05
Total	**44**				**11.21**

Source: Field Survey, 2025

Formula: chi-square (x2) = E(fo-fe)2

Where:

fo = observed frequency

fe = expected frequency

X^2 = chi-square

E = summation sign

$$Fe = \frac{44}{3} = 14.7$$

Degree of freedom is give as

(x-1) (c-1)

Where,

r = number of rows

c = Number of column

(3-1) (2-1)

2 x 1

= 2

The critical value is given as 5.991 which is the value in the tabelated xe2 distribution at 5% level of significance using 2 degree of freedom.

DECISION RULE:

Since the calculated value is greater than the critical value or the tabulated value, we accept the alternative hypothesis, and reject the null hypotheses.

Therefore, the Account fraud results from ignorance of proper accounting procedures by the Nigerian Railway corporation staff.

HYPOTHESIS 2

Ho: there is no cordial relationship between the accounts department and other department in the NNPC company, Ilorin, kwara state

Hi: There is cordial relationship between the accounts department and other departments in NNPC Ilorin, kwara state.

Table 4.1.13

Response options	**No of Responses**	**Percentage (%) of Respondents**
Yes	14	32
No	30	68
Total	**44**	**100**

Source: field survey 2025.

Calculated x^2 value

Options	**Fe**	**Fe**	**Fo-fe**	**$(fo\text{-}fe)^2$**	**$(fo\text{-}fe)^2/fe$**
Yes	14	22	-8	66	2.909
No	30	22	8	64	2.909
Total	**44**				**5.818**

Source: Field Survey, 2025.

Formula: Chi-square $(x^2) = \frac{E(fo\text{-}fe)^2}{fe}$

Where:

fo = observed frequency

fe = expected frequency

X^2 = chi-square

E = summation sign

$fe = \frac{44}{22} =$

2

Degree of freedom is give as

(x-1) (c-1)

Where r = number of rows

c = Number of column

(2-1) (2-1)

1 x 1

= 1

The critical value is given as 3.941 which is the value in the tabulated xe2 distribution at 5% level of significance using 1 degree of freedom.

DECISION RULE:

Since the calculated value is greater than the critical value or tabulated xe2 therefore we accept the alternative hypothesis and reject the null hypothesis then we conclude that, there is cordial relationship between the accounts department and other department in the NNPC company, Ilorin kwara state.

HYPOTHESIS 3

Ho: The activities of unqualified accounting officers are not responsible for poor accounting information in the NNPC Company, Ilorin, Kwara State.

Hi: The activities of unqualified accounting officer are responsible for poor accounting information in the NNPC Company, Ilorin, Kwara State.

Table 4.1.9

Response options	**No of Responses**	**Percentage (%) of Respondents**
Yes	28	64
No	16	36
Total	**44**	**100**

Source: Field Survey 2025.

Calculated x^2 value

Options	**Fe**	**Fe**	**Fo-fe**	**$(fo-fe)^2$**	**$(fo-fe)^2/fe$**
Yes	28	22	6	36	1.636
No	16	22	-6	36	1.636
Total	**44**				**3.272**

Source: Field Survey 2025.

Formula: Chi-square $(x^2) = \frac{E(fo-fe)^2}{fe}$

Where:

fo = observed frequency

fe = expected frequency

X^2 = chi-square

E = summation sign

$$fe = \frac{44}{2} = 22$$

Degree of freedom is give as

(r-1) (c-1)

Where r = number of rows

c = Number of column

:. (2-1) (2-1)

1 x 1 = 1

The critical value is given as 3.841 which is the value in the tabulated xe^2 distribution at 5% level of significance using 1 degree of freedom.

DECISION RULE:

Since the calculated value is lower than the critical value or tabulated xe2, we accept the null hypothesis and reject the alternative hypothesis

Therefore, the activities of unqualified accountant officer are not responsible for poor accounting information in the NNPC Company, Ilorin, Kwara State.

4.6 SUMMARY OF FINDINGS

It is apparent that every modern business organization coasts to introduce and operate computer system in their accounting system to stand the test of time and environmental charges and to achieve the advantage of modern technology in business.

Investigation reveals that lacks of adequacy complete recruitment based on democratic environmental. We are loving (influence) and fraudulent act on the part of their ability to acquire adequate accounting personnel and adequate modern accounting equipment and facilities which are necessary for effective accounting information.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 SUMMARY OF FINDINGS

Based on the findings on the study as contained in chapter four the following conclusions are drawn.

In accordance with the purpose of the study which was the example the user of accounting information in Public Corporation in Nigeria (NNPC).

In the corporation under study, it was gathered that there exist two main types of accounting information that is the financial accounting gathered by the accountants of the organization with the uses of accounting records and final account prepared in the organization. The corporation understudy as shown in Table 3 of the chapter four the number of respondents were able to tell the types of accounting record been adopted in their organization. There are petty cash book, creditors/debtors control and remittance account and general ledger.

5.2 CONCLUSION

Similarly with the trial balance, operating ledger are showed in table 4 as their first account These mentioned records and financial statement helps the government agencies and board of directors to determine the performance of the business. The financial position of the business and the ascertainment of the total fund generated and application of fund reimbursement to the organization. The investors and board of director were able to determine the performance of management in utilizing their resources.

Management accounting information system, the two staffs under study in the corporation out of 100% questionnaire, it was discovered that 80% responded positive to the questions that were asked by researcher in the type, technique, under consideration.

5.3 RECOMMENDATIONS

Based on the finding of this study, the following recommendation are made from table 6 of the preceding chapter, which shows the various management accounting techniques employed by these organizations. It is observed that none of them employ cost volume profit analysis into their operation. The benefits that can be derived from using their analysis are.

For short run tactical decision. The cost volume profit analysis is the appropriate tools for short taxies decision in an organization and it is important tool in short term planning.

Another benefit that corporation can derive from using this analysis is that volume is the only determinant of cost and revenue charges. It explores the relationship, which exist between cost, revenue, output levels and resulting profit and is more relevant where the proposed change in the level of authority are relatively small In these cases, the established cost patterns are likely to continues, so meaningful decision can be taken.

It is therefore highly recommended that the business organizations should integrate this important tool of analysis in their accounting information. Following the responses of 35% of the total respondent that inadequate accounting facilities and obsolescence machine together with shortage of accounting personnel to compete the assignment are the major problem of their accounting system.

It is recommended that board of Directors/governments agencies of this organization should make time allowance for incorporating in its policy an auditing exercise to see to the organizát1ons asset (Capital asset) often and often, more also, a special bodies should be delegated in procuring accounting equipment and facilities to base on cortex with an adequate qualification and good integrity before assigned the work to them.

It is also recommended with emphasis that training and development progress programs should always be organized for accounting personnel of the organization. It is further resounded that only with at least the basic knowledge of accounting should be recruited into the accounting department of the organization. Apart from training programs, it is pertinent to suggests that organizations should organize workshops and seminars whereby accounting experts are invited to deliver lectures and speeches on the implementation of accounting techniques and procedures.

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QUESTIONNAIRE

Dear Respondent,

We are conducting a survey on the "Effect of Accounting Information System as a Measure for Performance Evaluation in a Public Sector Establishment". Your participation in this survey is greatly appreciated, and your responses will be kept confidential.

Section A

i. Sex: Male [ ] Female [ ]
ii. Marital status: Single [ ] Married [ ] Divorced [ ]
iii. Educational Qualification: O' level [ ] ND/NCE [ ] HND/BSC [ ]
iv. Age Range: 18 – 25 years [ ] 26 – 32 years [ ] 33 years and above [ ]
v. Year of service: 1 – 5 years [ ] 5 -10 years [ ] 10 years and above [ ]

SECTION B

Instruction: Please indicate your level of agreement with the following statements by choosing the appropriate option:

1. The accounting information system provides accurate and reliable financial data for performance evaluation.
   (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
2. The accounting information system facilitates timely reporting of financial information for performance evaluation.
   (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
3. The accounting information system enhances the efficiency of performance evaluation processes in the organization.
   (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
4. The accounting information system improves the accuracy of performance evaluation in the organization.
   (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
5. The accounting information system provides relevant financial information for effective performance evaluation.
   (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
6. Do you believe that the accounting information system positively contributes to performance evaluation in the public sector organization.
   (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]

7. The use of accounting information system has improved the accuracy of financial reporting in the public sector evaluation.
   (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree [ ] (e) Strongly disagree [ ]
8. The use of accounting information system has improved the speed of financial reporting in the public sector evaluation.
   (a) Strongly agree [ ] (b) Agree [ ] (c) Undecided [ ] (d) Disagree [ ] (e) Strongly disagree [ ]
9. The use of accounting information system has improved the transparency of financial reporting in the public sector evaluation.
   (a) Strongly agree [ ] (b) Agree [ ] (c) Undecided [ ] (d) Disagree [ ] (e) Strongly disagree [ ]
10. The use of accounting information system has improved the accountability of financial reporting in the public sector evaluation.
    (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
11. The use of accounting information system has improved the efficiency of financial reporting in the public sector evaluation.
    (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
12. The accounting information system has improved the accuracy of performance evaluation.
    (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
13. The accounting information system has increased the timeliness of performance evaluation.
    (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
14. The accounting information system has enhanced the reliability of performance evaluation.
    (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
15. The accounting information system has improved decision-making regarding performance evaluation.
    (a) Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]
16. The accounting information system has increased the overall effectiveness of performance evaluation.
    (a)Strongly agree[ ] (b) Agree[ ] (c) Undecided[ ] (d) Disagree[ ] (e) Strongly disagree[ ]

Thank you for participating in this questionnaire!