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# ACCOUNTING AND INFORMATION TECHNOLOGY ALIGNMENT: THE INFLUENCE ON ORGANISATIONAL PERFORMANCE

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## Abstract

Alignment of accounting with information technology aims to increase the efficiency and effectiveness of an organisation. This study's main objective is to investigate the influence of accounting with information technology on an organisation's effective performance, such as Cost Reduction, Improving Quality, and Effective Decision Making. Using the population of all Small and Medium Enterprises in Lagos State, Nigeria, 101 valid responses were received from the survey conducted. Based on the analysis results, the study found that accounting and information technology alignment has a positively significant relationship with Cost Reduction and Effective Decision Making. However, accounting and information technology alignment is negatively related to Improve quality. The study then recommends that Small and Medium Enterprises should focus more on investing in the alignment of accounting and information technology to bring about optimum organisation's performance.

**Keywords:** accounting information technology, alignment, cost reduction, improved quality, performance

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## 1. INTRODUCTION

Accounting is the engine that tends to make sure an organisation is advancing, and it aids competitors' efforts, agreements of trade, and problems relating to fiscal policies, and so forth. It intends to replicate an organisation's level, financial statements, and results, decision-makers in an organisation gain from these facts once they get hold of it (Legenzova, 2016). For instance, they may determine what path to provide the organisation or what strategies can be developed. Similarly, facts associated with accounting are of utmost importance to the stakeholders of the organisation as an appropriate performance, which can help to decide the gain available to it. The American Institute of Certified Public Accountants partakes in ensuring there are

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standards of information technology (IT) into accounting professionals' knowledge, skills, and competencies (Dillon & Kruck, 2004). They assert that such capabilities must be applied to organisational performance enhancement efforts. Because of this, organisations must be conscious of the significance of the accounting functions. Else, all the financial information may also turn out to be an underused resource. However, entrepreneurs regularly put up questions related to the IT return on investment, precisely, in the alignment of accounting information technology, even although there are proof of their tremendous impact on a number factors such as productiveness and organisational performance, as they assist in expanding income levels with greater number of clients and enhancing the relationship with them, increase effectivity levels in the enterprise processes, and reduce cost, amongst others (Medina-Quintero et al., 2015).

Alignment of accounting with information technology give birth to accounting information system. Accounting and information system play significant role in the progress of the corporate organisation. The accounting information system of a corporation consists of processes that allow a company to manage past, present, and future accounting information to facilitate the operations of the entity and to aid in taking effective administrative decisions. In addition, it ranges from one individual agency to another and from time to time depending on the user and the purpose of the system. The manager needs to ensure that both the accounting system and the data system are successful. The successful information system could lead the company to excel in achieving its goals. That is, the successful information system means that the business will continue to develop and thrive. On the other hand, the ineffective information system may cause the business to fail to achieve its goals. In this situation, the business may not be able to grow and may die prematurely (Khan, 2017).

Accounting and other information processing is a critical part of financial processes. Yearly, such information in industrialised countries is worth hundreds of millions. There is need study to be carried out to enable management to recognise the implications of concept and process in their organisation, contributing to a more robust decision-making process in a developed country's organisation. The study will be of immense advantage to organizations' executives by providing them with information and insight into accounting and information technology to enhance their decision-making process and customer satisfaction (Alnajjar, 2017). The advancement of IT has contributed to the emergence of modern accounting systems, improved economic models and online business transactions. By helping to increase and enhance interactions and communication for business negotiations, these innovations have minimised time, costs and resources. Through automating current processes to increase the efficiency of operations, an information system is often used by too many organisations to maximise and advance the productivity of business activities. When

overseeing an organisation and implementing an internal control system, the role of accounting information system is of utmost important (Teru et al., 2017).

A related study by Trabulsi (2018) emphasised the importance of the accounting information system (AIS) as an instrument that can help organisational administration enhance its coordination on the organisation's activities and improve its performance. It also entails identifying, collecting, processing, and providing the record of accounts to employees and decision-makers through all organisation levels. Pérez et al. (2010), in their study, documented that AIS is a system utilised to record the monetary transactions of a business or organisation. This system integrates the strategies, controls, and techniques of accounting to tune financial transactions and supply internal and external reporting facts and support the preparation of financial statements with competencies to enhance organisational performance.

There had been continued use of the paper-based method of reporting, recording, and transacting business; nowadays it seems unsuitable to the changing business system. Revolution in Information systems has changed the idea of big organisations activities and documenting day-to-day transactions, which is driven by the information system and information technology application strategies. The dissemination of such capacities improves overall financial performance. It ensures straightforwardness within the business organisations while presenting relentless access to the financial reports at a specific period of the financial year (Melitski & Manoharan, 2014).

Besides, in their study, Al-Adaileh (2008) opined that the effective use of information technology and information system applications could enhance the satisfaction of the customer, which may eventually prompt increased augmented performance and efficiency of an organisation. In addition, varying benefits have been attributed to accounting and information technology's alignment such as improved quality, reduction in cost, acceleration in service delivery, well-planned decision, and more effective flow of information. It might likewise give the executives their necessities of important information that are timely, important, evident, and exact to allow them to make the best decision.

Fink (2011) documents that researchers have tended to investigate the strategic value of information technology capabilities. Also, there is sufficient proof of how information technology has been applied in the effectiveness of business undertakings' productivity and in assisting them to have an increasingly competitive advantage in the business world. From that point, this will allow the business organisation to invest their human and economic resources into the production of new products (Medina-Quintero et al., 2015). Accounting and information technology alignment is undoubted of paramount importance nowadays. In the contest of Nigeria, few studies have been carried out on the importance of information technology and its benefits at the organisational level; in this respect, the current study attempt to conduct an empirical investigation on the influence of information technology alignment with accounting among small and

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medium-size enterprises (SME) in Nigeria. Specifically, this study aims to investigate the influence of accounting and information technology alignment on the performance (Cost Reduction, Improve quality, and Effective Decision Making) of SMEs in Nigeria.

Base on the above extant literature, the study intends to answer the following research question:

*To what extent does accounting and information technology alignment influence a firm's performance, such as Cost Reduction, improve Quality, and Effective Decision Making of SMEs in Nigeria.*

## 2. LITERATURE REVIEW

### 2.1 Accounting and Information Technology Alignment

Information technology alignment may be described as the situation whereby the business system is aligned with the technology strategy. In this view, business strategy assists the organisation in putting together adequate technology for its business process. It is believed that the use of information technology will bring about an increase in performance and lead to an effective and efficient system of managing an organisation. The reason for accounting and information technology alignment is to streamline the worth that information technology adds to the business undertaking. To effectively layout a key information technology guide, it is essential to begin here in that capacity. An enterprise has effectively aligned information technology strategies to business processes when there is the practical understanding of the contribution of information technology to the business either presently or in the future, and when there is mutual knowledge of where to use the limited resources available e.g., specificity of time and money and the competitive challenge the organisation is working towards achieving. When alignment is done, there will be innovation, organisation will have a mutual relationship with information technology organisation and the rest of the organisation's business typified by innovation and speedy operations using technology. Information technology alignment exists when a business association's objectives and exercises are in agreement with the data frameworks that bolster them (Mckeen & Smith, 2003). The information officers have reliably considered IT alignment with business processes a top need (Watson et al., 1997), and such alignment has been appeared to prompt prevalent business execution (Croteau et al., 2001). Subsequently, any requisites for an organisation's IT ought to be in line with its business system. In this manner, fundamentals investigation hook both an organisation's dynamic business goals and the movements and standards by which those goals are to be achieved (Bleistein et al., 2005).

The importance of information communication technology has positively picked up conspicuousness, given the national aptitude lack in some particular areas, for example, ICT, on the one hand, and the substantial pool of unemployed on the other. ICTs have also picked up conspicuousness regarding the

abilities they accommodate separation training and enhancing and helping the conventional classroom-based instructive procedure. Another area of significance is enhancing productivity and viability in overseeing and directing tertiary establishments. Similarly, as with business enterprise, there is a conviction that IT can add to enhanced hierarchical execution. The alignment of business and IT techniques has been seen as key to acquiring Quality from IT speculations and is, in this way, an imperative range of exploration, given the multi-faceted part for ICT in the training environment. The term alignment used to allude to the necessary business-IT arrangement, while ICT and IT and IS were used reciprocally. It is perceived that these are not synonymous but instead regularly thought to be in an ordinary talk (Motjolo-pane & Brown, 2004). Evgeniou (2002) states that there are two determinants of IS/IT strategic planning of business: visibility and flexibility. The organisation's main aim is always to achieve the best performance and make sure the performance is higher than the standard set in terms of quality, productivity, and profitability. Organisation tends to utilise IT to bring innovation or changes to their business, this purpose affects them or determines the organization's decision-making process. Meanwhile, the issue of visibility is another point of note that organisation cares about, they want to achieve a competitive advantage, i.e., be the market leader. To achieve these, many strategic decisions have to be made to help the company achieve. All in all, flexibility and visibility affect the strategic planning process of IT/IS in an organisation (Qiu & Li, 2009).

Currently, IT's integration with the system of business operations is required progressively in the business environment. This requirement is a result of efficiency and synergy, which is fundamental in an intricate and fierce condition. In other words, this integration would encourage coordination, which is attributed to improving competitive advantage (Granlund & Malmi, 2002).

## 2.2 Empirical Review

There have been inadequate studies on the relationship between the implementation of accounting and information technology alignment and performance, especially in Nigeria. Focus is on the influence of accounting and information system alignment. Ismail and King (2005) document a positive relationship between accounting and information system alignment and performance of Small and Medium Enterprises. An indirect relationship has also been documented between accounting and information systems and the performance of the firm through varying approaches that may be adopted by organisations (Naranjo-Gil, 2004).

With the investment in accounting and information technology alignment, there has been less visitation to the banking hall by respective customers, which tends to reduce costs that might have been incurred by the customers. Effective use of information technology increases productivity. Since the organisation's

culture is ready to implement sophisticated accounting information systems, this will bring about a further general assessment of it and provide for better flexibility and dynamism in organisational pursuit for enhanced outcomes. Also, Damanpour and Gopalakrishnan (2001) in their study, documented that companies are opportune to accomplish an extraordinary standard of performance once the organisation can afford the execution of specific technological innovations.

Wah (2000) gathered that after implementing information technology in an organisation, there is a reduction in the company's performance and that it takes several years to realise the benefits of their investment. Many studies have maintained that the company's investment in information technology has not made them flourish in accomplishing the target performance objectives. Even though empirical investigation on the performance of IT is progressively unlimited in big companies, the investigation of the influence on smaller ones results to be exceptionally significant because interest in these innovations may give them a competitive edge and the opportunity to position themselves to achieve an improved outcome, since they are increasingly adaptable and have better response capability (Nabizadeh & Omrani, 2014). In another study conducted by Muslih et al/ (2020), they documented that information technology governance had a positively significant impact on the performance of state-owned enterprise. The implication of this result is that the use of information technology would contribute to the growth of the company viz a viz the value of the firm. Mohamad et al. (2017) suggest that investment in information technology would produces a significant relationship with all Balanced Scorecard perspectives. Furthermore, Olaofe-Obasesin et al. (2020) investigates the role of accounting information system on organisation performance in Nigeria. Results of the showed that accounting information systems has a positive relationship with the performance of a corporate organizations. The study recommended that having accounting and information system in place would be of utmost importance for the corporate organizations.

With respect to the above extant pieces of literature and findings, the current study proposed the following hypotheses.

*H1: Accounting and information technology alignment is positively significant to Cost Reduction, Improve Quality, and Effective Decision and among Small and Medium Enterprises.*

### 3. METHODOLOGY

This study employs a quantitative method to conduct this research. The quantitative method paves the way for the collection of data using a questionnaire. It generates numerical data that can after that be

converted into numbers. A quantitative study can work with a large population, thus making it possible to generalise the study results (Zikmund et al., 2010; Sekaran, 2003). The questionnaire was developed using a 5-point Likert scale. It consists of items on accounting and information technology alignment and the three independent variables of performance, including Cost Reduction, improved quality, and Effective Decision Making (See Appendix).

This study's respondents comprise owners of SMEs (manufacturing and Services) in Lagos, Nigeria. Respondents were selected from each local government area of Lagos State. The study selected Lagos state for it is the central commercial hub in Nigeria. The study used the convenience sampling technique because the population is widely dispersed, while data was collected using a self-administered questionnaire. The sample size selected totalled 120 SMEs owner, while the response rate received was 84.17% (See Table 1). To examine the relationships between the independent variables and the dependent variable, correlation and multivariate linear regression analyses were done using SPSS software.

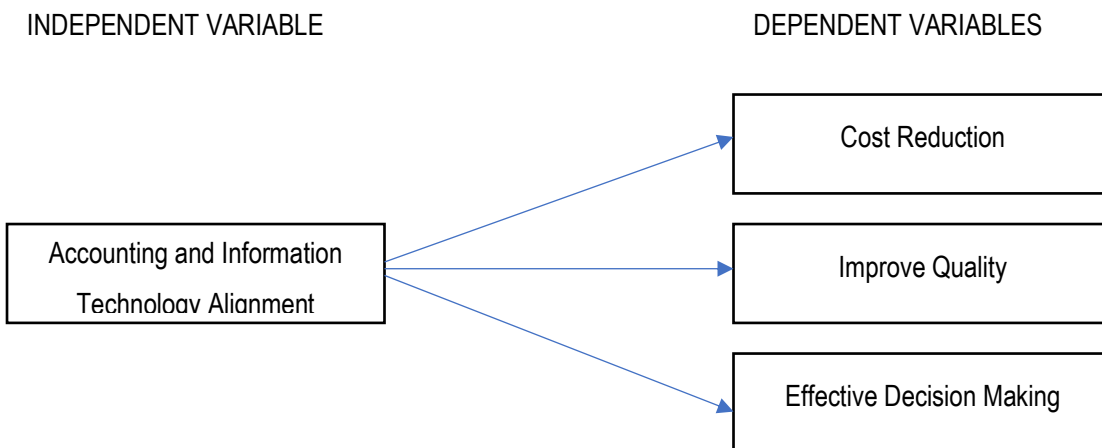
TABLE 1. QUESTIONNAIRE ADMINISTRATION

	Total	Percentages
Questionnaires Administered	120	100%
Questionnaires Not Received	(10)	(8.33%)
Response Received	110	91.67%
Invalid Response	(9)	(7.5%)
Valid Response	101	84.17%

Source: authors

### 3.1 The framework of the study

The study adapted the following model from Trabulsi (2018):



Source: authors based on Trabulsi (2018)

#### 4. FINDINGS AND DISCUSSION

This section discusses the findings and results of the analysis. Table 1 signifies that Cost Reduction has the highest mean and standard deviation value of 4.01 and 0.55, respectively, followed by Accounting and Information Technology Alignment with a mean of 3.68 and a standard deviation of 0.51. The third construct, 'improve quality' is attributed to the mean and standard deviation values of 3.41 and 0.49, respectively. The construct, Effective Decision Making, has a mean of 3.48 and a standard deviation of 0.43. This result indicates that, on average, the respondents agree on all statements related to Cost Reduction, Improve quality, and Effective Decision-Making. They also have a strong perception that the Accounting and Information Technology Alignment would increase the company's performance.

Table 1 also presents the Pearson correlation test conducted. It signifies that Accounting and Information Technology Alignment significantly correlates with Cost Reduction and Effective Decision Making. While non-significant correlation exists between Accounting and Information Technology Alignment and Improve quality, this test enables us to know the direction of the relationship between the study's dependent and independent variables.

Furthermore, the reliability test was presented in Table 1, in behavioural sciences, reliability tests with Cronbach's Alpha not less than .60 are considered enough for the study. Based on these tests' results, it can be concluded that our data are reliable with all the Cronbach's Alpha higher than the standard.

It can also be deduced from Table 2 that variance inflation factor (VIF) for the variables are not beyond the threshold of 10. These indicate the non-existence of the multicollinearity problem.

**TABLE 2. DESCRIPTIVE, RELIABILITY, MULTICOLLINEARITY AND CORRELATION ANALYSIS**

Construct	Mean	SD	Cronbach's Alpha	VIF	1	2	3	4
1 Accounting and Information Technology Alignment	3.68	.51	.643	1.481	1			
2 Cost Reduction	4.01	.55	.73	1.382	.557**	1		
3 Improve Quality	3.41	.49	.72	1.133	.132	.453**	1	
4 Effective Decision Making	3.48	.43	.85	1.259	.377**	.342**	.172	1

\*\* Correlation is significant at the 0.01 level (2-tailed).

Source: authors

##### 4.1 Normality Test

This investigation avails the researcher with an opportunity to depict whether the data under study are normally distributed. According to Munro (2005), normality can be checked by Skewness and Kurtosis and Histogram. George and Mallery (2010) proposed that skewness and kurtosis values between -2 to



+2 are acceptable to prove normal distribution. Table 2 shows that skewness and kurtosis are within the range of -2 to +2, signifying that our data are normally distributed.

TABLE 3. NORMALITY TEST

Construct	Skewness	Kurtosis
1 Accounting and Information Technology Alignment	-.134	-.423
2 Cost Reduction	-.899	1.261
3 Improve Quality	-.552	.569
4 Effective Decision Making	-.783	2.240

Source: authors

#### 4.2 Multivariate Linear Regression

To investigate the influence of Accounting and Information Technology Alignment on organisation's performance in Nigeria, multivariate linear regression analysis was carried out. Table 5 shows the regression's parameter estimates, which was used to investigate the relationship between variables. Mainly, H1 was examined, and the results are presented in Table 5. It can be deduced from Table 5 that Accounting and Information Technology Alignment is positively significant to Cost Reduction. The implication is that the higher the investment in accounting information, the lesser the cost of managing the business operation and vice versa. To reduce the cost incurred in business undertakings such as the cost of information dissemination, ordering process, and efficient recording of the book of account, the information system is of paramount importance. This result is in line with Damanpour and Gopalakrishnan (2001) study, which documents that Accounting and Information Technology Alignment is positively associated with organisation's performance.

Table 5 also indicates a positive non-significant relationship between Accounting and Information Technology Alignment and the variable Improve Quality. The implication non-significant of Accounting and Information Technology Alignment may be that most of the sampled population have not fully aligned their accounting system with information technology, which may arise due to the owner's knowledge of the innovation cost implication in its acquisition. This result is not in line with the study of Wah (2000), which maintained that initial implementation of information technology tends to reduce an organisation's performance and that it takes several years before they realised the benefit of the system.

The result in Table 5 further shows that Accounting and Information Technology Alignment maintained a positively significant relationship with the variable of performance "Effective Decision Making". This is in tandem with Ismail and King (2005) study, which documents that Accounting and Information Technology Alignment has a positive association with a company's performance. The implication is that the more effective the system's implementation, the more efficient the organisation's decision-making.

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Lastly, the study investigated the influence of Accounting and Information Technology Alignment on the performance Score (Cost Reduction, Improve Quality and Effective Decision Making). A positive significant relationship exists between Accounting and Information Technology Alignment and Performance of and organisation. These confirmed that an organization's accounting system with information technology would bring about optimum organisational performance.

**TABLE 4. PARAMETER ESTIMATES**

Dependent Variable	Parameter	B	Std. Error	t	Sig.
Cost Reduction	Intercept	1.939	.314	6.172	.000
	AITA	.521	.078	6.669	.000
Improve Quality	Intercept	2.938	.490	5.994	.000
	AITA	.161	.122	1.323	.189
Effective Decision Making	Intercept	2.486	.418	5.942	.000
	AITA	.422	.104	4.051	.000
Performance (Score)	Intercept	2.454	.290	8.469	.000
	AITA	.368	.072	5.105	.000

AITA denotes Accounting and Information Technology Alignment

Source: authors

## 5. CONCLUSION

This study attempts to construct a more general system of factors that influence the success of the enterprise. The emphasised activities of accounting and information technology may have a significant relationship with organisational cost-effectiveness. It is administrators or supervisors who can determine whether to properly use this information. The advantages of using accounting and information technology are massive.

Accounting is a business language that helps in communicating an organization's performance and helps it face its competitors' efforts, trade agreements, and fiscal issues. The accounting aims to mirror an enterprise's state, financial statements, and outcomes. Decision-makers in a company benefit from this information when they receive it. This study investigates the influence of Accounting and Information Technology Alignment on Small and Medium Enterprises (SMEs) performance in Nigeria. The study found that Accounting and Information Technology Alignment among Small and Medium Enterprises significantly influences Cost Reduction and Effective Decision Making. This implies that what organisation would have spent in the absence of alignment of accounting with information technology would be minimised, and that it will bring about Effective Decision Making. It was also gathered that accounting and

information technology were negatively influenced. Improve Quality; the implication may be that the alignment of accounting and information technology is still not well utilised among SMEs due to the cost of acquisition, availability of resources, and the cost of training.

This study is intended to help foster the interests in aligning accounting and information technology toward an organization's success. It addresses the use of accounting and information technology to achieve greater progress. There is still an inadequate emphasis on the effect of alignment of accounting and information technology on performance. This research could to a certain extent add to the existing knowledge. The findings will also provide an insight for the owners and managers, which allows them to improve their focus in the alignment of accounting and information technology applications as they increase organisational efficiency. Hence, the study recommends that Small and Medium Enterprises (SMEs) consider investing in the use of accounting information systems to bring about the optimum performance of an organisation. Other factors that may influence the use of accounting information systems among SMEs should be considered for further study. The findings of this study cannot be generalised because the scope is limited to SMEs in Lagos, Nigeria.

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## APPENDIX

## Items of the Questionnaire

Items on Accounting and IT Alignment"	
1	Alignment of accounting and information technology contributes positively to the growth of the organisation
2	Whenever accounting and information technology are aligned in an organisation, efficiency will be enhanced.
3	Accounting and IT Alignment contribute to increases turnover in my organisation
4	The accounting and information technology systems helps to reduce errors and fraud in the accounting data
Items to investigate "Improve quality"	
1	The accounting and information technology alignment contributes to improving the quality and type of products and services
2	The accounting and information technology alignment contributes to improving efficiency
3	The accounting and information technology alignment contributes to knowledge sharing through improved communication channels between all users of the accounting system
4	The accounting and information technology alignment contribute to improving the internal control system of the organisation
Items to investigate "Cost Reduction"	
1	The accounting and information technology alignment contribute to the reductions of costs
2	Accounting and information technology alignment helps to improve the financial performance of our organisation
3	Accounting and information technology alignment helps to decrease the total expenses of our organisation
4	Accounting and information technology alignment helps to improve the productivity of our organisation
Items to investigate effective decision making"	
1	My organisation enjoys fast and quick optimum decision making while aligning accounting with information technology
2	IT should improve information sharing within the organisation for effective and efficient decision
3	Accounting and IT alignment enhances interpersonal interaction (trust, confidence) across in my organisation
4	The accounting and information technology alignment contribute to the rationalisation and support of administrative decisions making
5	The accounting and information technology alignment contribute to effective internal system