

# Cloud Accounting and Organizational Performance: A Study of Selected Companies Using Cloud Accounting in Port Harcourt Metropolis

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## Abstract

*The study examined the effect of Cloud accounting and organizational performance: a study of Selected companies using cloud accounting in Port Harcourt Metropolis. The study was aimed at achieving the following objectives; evaluating the effect of Quickbook online on the customers satisfaction of Thermocool Showroom as well as examining the effect of systems, applications and products in data processing (SAP) cloud platform on the employee's satisfaction of total exploration and production. By obtaining relevant data through a well-designed questionnaire administered on the sample size of 130 drawn from a population of 192 using Taro Yamane statistical formula. The data of the study were analyzed using Pearson's Product Moment Correlation (PPMC) technique. The test of hypotheses showed that Quickbook online has significant effect on customer satisfaction in Thermocool showroom as well as Systems, Applications and Products in data processing (SAP) cloud platform on employee satisfaction in oil exploration companies in Nigeria. The study recommended that Business organizations should adopt cloud-based accounting systems so as not just to satisfy and delight customers, but as to retain them and that the security structure of business that adopt cloud- based accounting systems should be enhanced so as to protect the organization from malicious attacks.*

**Key Words:** *Cloud Accounting, Organizational Performance*

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## Introduction

Accounting, like most other fields, is evolving continuously due to its dynamic nature and worldwide technological advancement. The invention of cloud technology has positively affected the field of accounting. Accounting, using the services of cloud computing has upgraded itself to a new era called cloud accounting. As new and advanced software are being introduced, people are gradually shifting from the desktop accounting system to the cloud accounting system. The introduction of cloud accounting has brought more pace in regular business operations. In cloud

system, services like data and software can be accessed from anywhere and anytime using the internet or other networking devices via the service provider of the cloud application. (Sohhan 2019). Accounting principles and practices have been advancing rapidly in today's business world and while the rules of the global economy are more or less constant, the advancement in technology, the emergence of cloud accounting, has made the accounting system more potent than it was (Diana smith, 2017). Cloud accounting software should adapt with typical businesses faster to keep up with the new anticipation of customers as demand for cloud accounting becomes apparent. (Johnson ,2019)

Cloud accounting is usually managed by Cloud service providers (CSPs). Cloud services are accounts stored on a server. Companies can either choose dedicated cloud services or shared cloud services depending on their budgets. Cloud accounting software is generally believed to be faultless since it allows the access of cloud-based software from any device with an internet connection without excluding small business owners. With software that can fit into a whole ecosystem of adjuncts, cloud accounting appears to be quicker, more consistent, and cost-friendly (Rao et al 2018).

The automation of accounting can be traced back to the 1950s (Dimitriu, & Matei, 2015). The occurrence of cloud accounting has profoundly enhanced the practice of accounting. Although, the use of accounting software has been invoked in the past decades, its potential over the years has been rather progressive leading to more sophistication in the recording, storage and interpretation of accounting data or financial information. The availability of cloud accounting over the network is processed through standard mechanisms that help promote thin or thick client stages such as mobile phones, laptops, and Personal Digital Assistants (PDAs). The adaptation of the cloud accounting system enables technologies provide the path towards achieving efficient and sustainable online data service to the target market. Generally speaking, cloud accounting is recommended for a lot of reasons.

### **Statement of the Problem**

Computerized accounting is a very useful tool in the field of accounting because of its obvious advantages over the manual accounting system. However, despite the advantages of the computerized accounting organizations still struggle with some of its disadvantages. For instance, computerized accounting requires a hard disks and other storage devices to backup data and in an event of a fire incident or theft, the data will be lost forever. Most desktop software model requires that you buy the package with a large, up-front cost, followed by an expensive upgrade to keep your software up-to-date and performing reliably. Due to the advantages of cloud-based accounting, researchers have done lots of studies on cloud-based accounting and its challenges, adoption and impact on business. (Gupta et al 2017, Sohhan 2019 Dimitriu, & Matei, 2015, Deeksha et al 2016). However, none of the papers reviewed narrowed Cloud-based accounting to a particular cloud-based accounting client and how it affects an organization(s). This is the gap this paper intends to fill, to examine the effect of Cloud accounting and organizational performance, using Quickbook online and Systems, Applications and Product in data processing (SAP) Cloud Platform, as a measure of cloud accounting. Employee's satisfaction and customers satisfaction as a measure of organizational performance.

Based on the above, the following hypotheses were formulated for the study;

**Hoi:** The use of Quick book online does not have significant effect on the customer satisfaction of Thermocool Showroom.

**Hoi:** The use of Systems, Applications and Products in data processing (SAP) cloud Platform does not have significant effect on the employee satisfaction of Total Exploration and Production

## **Review of Related Literature**

### **Cloud Accounting**

Cloud accounting means the accounting software is hosted on remote servers, similar to the SaaS (Software as a Service) business model. Data is securely sent and stored into “the cloud,” where it is processed and returned to the user. It is similar to traditional, on-premises, or self-install software based computerized accounting, in simple words it is the internet based online accounting. (Sharma 2018). The development of cloud computing has led to the invention of cloud accounting. Cloud computing acts as the basis of cloud accounting. Unfortunately, there is no official definition of cloud accounting. It is also known as ‘online accounting’. It includes all the functionalities and services provided by accounting software installed on the computer of the client but it runs on the servers of the Common Service Provider (CSP). A client does not need to install a software in her computer but rather can use the cloud services for the same purpose. In the corporate sector, the development of cloud accounting took place by the introduction of NetSuite, the first web-hosted accounting software system. Some of the most famous cloud accounting software are QuickBooks, FreshBooks, Wave, Xero, Zoho etc. (Sohhan 2019)

### **The model of cloud service**

According to Sohhan (2019), development models of the cloud technology can be divided into four types - private cloud, public cloud, community cloud and hybrid cloud. The private cloud is operated and managed by only one organization for ensuring security and privacy. It is also known as the on- premises cloud or the internal cloud. The public cloud, as opposed to private cloud, can be operated by general public or a whole industry. The community cloud is more complex that creates a specialized environment for a set of related companies engaged in a vertical market or share a common domain. Finally, the hybrid cloud is composed of a combination of two or three cloud models running under a standardized technology and provides a wide range of services. He further stated that the whole cloud service can be divided into three types based on the services it offers. These are Infrastructure as-a-Service (IaaS), Platform as-a- service (PaaS) and Software as-a-Service (SaaS).

#### **i. Infrastructure as-a-Service (IaaS)**

IaaS is the most primary set of services provided by the cloud computing system. As it can be seen from figure 1, IaaS is the first layer of the whole system. In IaaS, the service provider provides the basic computing infrastructure for software, network equipment. and server based on which clients can develop the platform and execute the applications by themselves. It is completely a self- service in order to access and monitor things like networking, computing, storing and other services. Businesses, instead of buying hardware outright, can buy the resources on-demand and

as-needed. Some of the popular examples of IaaS are Amazon Web Services, Microsoft Azure, and Google Compute Engine (GCE). (Sohhan 2019)

## **ii. Platform as-a-service (PaaS)**

PaaS is the second layer of services provided by the cloud system. In PaaS, the infrastructure and the platform is pre-established by the service provider based on which the clients can customize their operation. In PaaS, the applications, data, operating system and runtime are managed by the clients whereas the vendor manages the servers, storage, virtualization and networking. It is less customizable than IaaS but more customizable compared to SaaS. It benefits the client by letting her focus on developing the software and not worrying about other stuffs like storing, software updates or infrastructure. Some of the popular examples of PaaS are Windows Azure, Google App Engine (GAE), and Salesforce. (Sohhan 2019)

## **iii. Software as-a-Service (SaaS)**

SaaS is the last and topmost layer of the cloud system. In SaaS, a client can have access to the pre-installed applications in the infrastructure of the server of the vendor. It is a pay-per-use system where the client do not have to maintain or install the software but can use it and pay for its usage. It is the least customizable and the cheapest option among the all three. It can be a great option for the new businesses but due to its lack of flexibility, it cannot be widely used in a business with a more complex structure. Some of the popular examples of SaaS are Gmail, Google Apps, Google Doc and Microsoft office365. (Sohhan 2019)

### **Benefits of using Cloud Accounting**

There are numerous benefits to cloud accounting and progressive business owners are enjoying them. Sohhan (2019) identified some of these benefits to include:

- i. Anytime, Anywhere Access:
- ii. Better Security:
- iii. No Installations or Updates Required:
- iv. Savings Staff:
- v. Automatic Backups:
- vi. Platform Agnostic:
- vii. User Friendly:
- viii. Cost Effective:

### **Risks/issues of using Cloud Accounting**

According to Mohanty and Ajit (2017), considering the fact that today's economic environment is highly competitive and challenging, each business is very careful when it comes to sharing their financial data. The world of cloud accounting is not without risk.

- i. **No access to internet:** It is a web-based system and it requires uninterrupted internet access around the clock to make things happen. Cloud accounting vendors are accessible from anywhere and anytime assuming that you have a connection to

the Internet. But if you find yourself without internet access, you will not have access to your accounting data. (Mohanty & Ajit I 2017)

- ii. **Risk of Losing Data:** Although cloud accounting provides better security than traditional accounting, there is still a possibility of security breach. In modern days, with the development of technologies, the hackers are also becoming more advanced and are using more sophisticated tools for hacking. Besides there always remains a risk of service disruptions that can make the confidential data of a company viral. (Mohanty & Ajit 2017)
- iii. **Vendor Lock-in:** Another drawback of cloud accounting is the vendor lock-in. It is very difficult for a client to move from one vendor to another as this system has not completely evolved yet. Besides, different vendors provide different platforms that makes it tougher for a client to migrate. (Mohanty & Ajit 2017)

### **Quickbook Online (QBO)**

Intuit offers a cloud service called QuickBooks Online (QBO). The user pays a monthly subscription fee rather than an upfront fee and accesses the software exclusively through a secure logon via a Web browser. Intuit provides patches, and regularly upgrades the software automatically, but also includes pop-up ads within the application for additional paid services. In 2011, Intuit introduced a United Kingdom (UK)-specific version of QuickBooks Online to address the specific VAT and European tax system. There are versions customized for the Canadian, Indian, and Australian markets, as well as a global version that can be customized by the user. (Howlett 2016)

Ward, (2021) “QuickBooks Online is designed specifically for small businesses; however, the new QuickBooks Online Advanced plan makes the software scalable for larger businesses as well. The software offers a robust feature set, strong accounting, online payroll, attractive invoices, 650+ integrations, and a unique lending feature.”

### **Benefits of QuickBooks Online**

The following benefits were identified by Ashar (2021):

- QuickBooks Online offers affordable pricing.
- QuickBooks Online includes a wide range of features.
- QuickBooks Online integrates with many other finance tools.
- QuickBooks Online (QBO) is easy to use.
- QuickBooks Online is popular with bookkeepers, accountants, and finance firms.
- QuickBooks Online stores your records safely on the cloud.

### **Disadvantages of QuickBooks Online**

Santos (2023). Based on the feedback of users, identified the following disadvantages

- i. **Limited reports.** Some customers found that reporting is much better in the desktop version than in the online version.

- ii. **Difficult to learn.** The simple interface does not match with the rich-set features included. Some users complain that it is not as easy to learn compared with other online software. A user finds it overly complicated, unintuitive, and can easily turn into a nightmare if a mistake in the entry is made.
- iii. **Limited inventory management.** QuickBooks Online tends to be problematic in addressing inventory management concern

### **Systems, Applications and Products in data processing (SAP) Cloud Platform**

Systems, Applications and Products in data processing (SAP) Cloud is a platform as a service developed by SAP SE for creating new applications or extending existing applications in a secure cloud computing environment managed by SAP. The SAP Cloud Platform integrates data and business process (Petersen 2016). SAP's integration and development platform bundles all core elements of an intelligent enterprise into a single platform-as-a-service offering (PaaS), empowering companies with the ideal technological foundation they need to maximize business agility and responsiveness both now and in the future. SAP Cloud Platform is more than just a tool for our customers to program new apps," explains Dagmar Zoder, head of SAP Cloud Platform for Middle and Eastern Europe at SAP. "It also covers things like integration and life-cycle management, and comes with predefined templates that support customers' transitions to the intelligent business world of tomorrow. (Roza, 2023).

#### **Pros of SAP Cloud**

The pros of SAP Cloud as identified by Varindia (2018) includes:

- i. **Enterprise Integration Pattern:** it allows integration between different type of
- ii. **Cloud-to-Cloud Integration:**
- iii. **Cloud Pricing model:**
- iv. **Horizontal scalability:**
- v. **Security Features:**
- vi. **High Availability –**

#### **Cons of SAP Cloud**

The cons of SAP Cloud as identified by Varindia (2018) includes:

- i. **Unreliable connectivity:**
- ii. **Performance issues and system integration:** Another aspect of the

#### **Organizational Performance**

According to Market Business News (MBN)(2021), organizational performance involves analyzing a company's performance against its objectives and goals. In other words, organizational performance comprises real results or outputs compared with intended outputs. The analysis focuses on three main outcomes, first, shareholder value performance; second, financial performance; and third, market performance. Many types of professionals, including

strategic planners, focus on organizational performance. The term has a similar meaning to 'organizational effectiveness.' However, 'organizational effectiveness' covers a broader area. According to Richard (2021), Organizational performance includes three specific areas of firm outcomes:

- i. financial performance (profits, return on assets, return on investment, etc.)
- ii. product market performance (sales, market share, etc.) and
- iii. shareholder return (total shareholder return, economic value added, etc.).

In recent years, many organizations have attempted to manage organizational performance using the balanced scorecard methodology where performance is tracked and measured in multiple dimensions such as:

- i. financial performance (e.g. shareholder return).
- ii. customer service.
- iii. social responsibility (e.g. corporate citizenship, community outreach).
- iv. employee stewardship.

#### **Indicators of employee satisfaction**

The following indicators were identified by Herman, (2019):

1. Employee Net Promoter Scores (NPS)
2. Turnover Rate
3. Successful hires after a trial period
4. Internal Promotion Rate
5. Employee satisfaction index (ESI)
6. Online company ratings
7. Employee Suggestion Box Results
8. Absenteeism

#### **Customers Satisfaction**

According to American Society for Quality (2021), Customer satisfaction is defined as a measurement that determines how happy customers are with a company's products, services, and capabilities. Customer satisfaction information, including surveys and ratings, can help a company determine how to best improve or changes its products and services. An organization's main focus must be to satisfy its customers. This applies to industrial firms, retail and wholesale businesses, government bodies, service companies, nonprofit organizations, and every subgroup within an organization.

Indicators of customer satisfaction

The following indicators were identified by Cleave (2023):

1. Customer Satisfaction Score (CSAT).
2. Customer Effort Score (CES).

3. Net Promoter Score (NPS)
4. Customer Retention Rate
5. Service Quality (Servqual)

### **Empirical Review**

Kariyawasam (2019) in his paper titled “Analyzing the impact of cloud-based accounting on business performance of Sri Lankan SMEs” examined nature of the relationship between cloud accounting and the Intellectual Capital and then the relationship between Intellectual Capital and business performance. Cloud Accounting was the independent variable for the study, components of Intellectual Capital; Human Capital, Relational Capital, and Structural Capital were intermediate variables and Business performance was the dependent variable. Findings suggest that cloud computing positively impact all three components of Intellectual Capital. However, the relationship was significant for relational capital and human capital. The most effective relationship was between relation capital and cloud computing. All three components of Intellectual Capital had positive relationships with business performance. Most effective relationship was between human capital and business performance

Deeksha et al (2019) in their paper titled “A Study on Challenges in Adoption of Cloud-Based Accounting in Ca Firms in Bangalore” examined the background and role of adoption of cloud accounting as well as the challenges of implementation of cloud accounting on their business activities in sole- proprietary Chartered Accounting firms in Bangalore. 317 Chartered accountants from a population of a 1783 across Bangalore were surveyed. The data was analyzed using regression analysis and ANOVA. It was found that unfamiliarity and cost are the biggest challenges faced by Chartered Accounting firms in adopting cloud-based accounting.

Sharma (2018) in a paper titled “An Empirical Study on Measuring Awareness of Cloud Accounting”, measured the awareness of cloud accounting among accounting professionals & practitioners as there are very few literatures available on cloud accounting in India and especially in Ahmedabad city. A descriptive research design has been used to identify various categories of awareness of cloud accounting among Accounting Professionals & Practitioners (APP). Using questionnaire as method of data collection and chi-square for statistical analysis. The study found that only a few of Accounting Professionals & Practitioners (APP) 19.20% know what cloud accounting is and how it works with the knowledge of how to operate accounting function in cloud.

Sohhan (2019) in a paper “The Concept of Cloud Accounting and its Adoption in Bangladesh” explained the need of cloud accounting in a developing country like Bangladesh and to suggest framework that can be helpful for the adoption of this system. The methodology was to review the works of other scholars. He identified some benefits of cloud accounting like lower cost, easy access to all information, increased security, large storage and automatic backups and flexibility. However, some drawbacks of cloud accounting he stated were the need for constant internet access, risk of losing data and vendor lock-in. He concluded that the adoption rate of cloud accounting system is increasing day by day around the world. Although the adoption rate is better in developed countries, the developing and least developed countries are lagging behind.

## Methodology

Study population is a subset of the target population from which the sample is actually selected. (Hu 2014). The target population is the companies using cloud accounting in Nigerian, but the accessible population is the Staff of Total Exploration and Production (Total E&P) and Thermocool Showroom. The population of the study was divided into sub-population based on sections which comprises of 134 and 24 employees of the Finance department of Total E&P and Thermocool respectively and 34 customers of Thermocool, giving a total of 192 person and they form the population size.

Population Distribution Table for both Companies:

S/no	Section of workers	Total E&P	Thermocool Showroom	Total
1.	Finance department	134	24	168
2.	Customers	0	34	24
	<b>Total</b>	<b>134</b>	<b>58</b>	<b>192</b>

Using Taro Yamen's formula, a sample size of 130 was obtained and the number of questionnaires to be allocated to each company was determined based on its ratio to the total population as shown below

Total E&P =	134	x 130	= 91
	192		
Thermocool =	58	x 130	= 39
	192		

The collated data gotten through questionnaire administration were analyzed using percentages and the Pearson Product Moment Correlation Coefficient

## Data Analysis

**Table 4.5 Systems Applications and Products in Data Processing Cloud Platform (SAP), Employee Satisfaction (EMS), Quick-book Online (QBO), and Customers Satisfaction (CMS)**

Options	SAP	EMS	QBO	CMS
<b>Strongly Agree</b>	<b>254</b>	<b>188</b>	<b>83</b>	<b>75</b>
<b>Agree</b>	<b>129</b>	<b>60</b>	<b>61</b>	<b>49</b>
<b>Undecided</b>	<b>66</b>	<b>64</b>	<b>26</b>	<b>31</b>
<b>Disagree</b>	<b>4</b>	<b>73</b>	<b>15</b>	<b>22</b>
<b>Strongly Disagree</b>	<b>2</b>	<b>70</b>	<b>10</b>	<b>18</b>

**Source: Author's computation (see Tables 4.1 to 4.3)**

The Pearson's Product Moment Correlation (PPMC) technique is used to analyze the data. The output of the analysis is shown below alongside the results, interpretation and discussion.

## Test of Hypotheses Test of Hypothesis One

HO1: Quickbook online does not have significant effect on customer satisfaction in Thermocool Showroom.

HA1: Quickbook online does have significant effect on customer satisfaction in Thermocool showroom.

**Correlations for Quickbook Online and Customer Satisfaction**

		QBO	CMS
	Pearson Correlation	1	.995**
QBO	Sig. (2-tailed)		.000
	N	39	39
	Pearson Correlation	.995**	1
CMS	Sig. (2-tailed)	.000	
	N	39	39

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

Source: SPSS Version 20.

From the table (4.6) above, the coefficient correlation is 0.995, while p-value (sig.) is 0.000, therefore it is established that the effect of Quickbook online on customer satisfaction is strong, linear, positive and statistically significant. This generally implies that the null hypothesis is rejected and the alternate hypothesis accepted implying that Quickbook online significantly affects customer satisfaction in Thermocool showroom in Nigeria.

**Test of Hypothesis Two**

H02: Systems, Applications and Products in data processing cloud platform does not have significant effect on employee satisfaction in oil exploration companies in Nigeria.

HA2: Systems, Applications and Products in data processing cloud platform does not have significant effect on employee satisfaction in oil exploration companies in Nigeria.

Table 4.6 Correlations for SAP and Employees Satisfaction

		SAP	EMS
	Pearson Correlation	1	.966**
SAP	Sig. (2-tailed)		.008
	N	91	91
	Pearson Correlation	.966**	1
EMS	Sig. (2-tailed)	.008	
	N	91	91

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

It is clear from the table above, that the Pearson correlation is 0.966, while p- value (sig.) is 0.008, therefore it is established that the effect of SAP cloud platform on employee’s satisfaction is strong, linear, positive and statistically significant. This generally implies that the null hypothesis is rejected, while the alternate is accepted; implying that systems, applications and products in data processing cloud platform has significant effect on employees’ satisfaction in oil exploration

companies in Nigeria.

### **Discussion of Findings**

The study empirically investigates the effect of cloud accounting on the performance of selected cloud adopting business organizations in Port Harcourt. To properly understand the phenomenon, cloud accounting is operationalized by two variables – SAP and Quickbook online; while performance is also measured by employees' and customers' satisfaction. Upon analysis, the results show that Quickbook online has positive and significant effect on customers' satisfaction. So also does systems, applications and products in data processing cloud platform have positive and significant effect on employees' satisfaction in the selected firms. This study is related to the work of Gupta et al (2017).

The positive and significant effect of Quickbook online on the satisfaction of customer especially in shopping firms can be easily rationalised by the speed and ease in its usage. This is vital from the customers' perspective as the average time spent in producing purchase related documents such as invoices and receipts, as well as the general time spent in processing purchases is shortened. Also, customers would not have to wait for long time in queues for their items to be documented and approved for them; this is due to the seamless and real-time processing where all the approving and authorizing officials get simultaneously notified about the same transaction.

In the same vein, the positive and significant effect of systems, application and products in data processing cloud platform on the organization's employees can be justified with the fact that the use of SAP substantially eases and simplifies the accountant's job. For instance, the software avails user's system security and data integrity in addition to real-time business solutions. Being an Enterprise Resource Planning (ERP) software, the organization's ability to manage business intelligence, operations planning, purchasing, materials management are better integrated to avail the firm with better productivity. This also make the job of employees easy.

### **Conclusion**

This study was aimed at investigating the effect of cloud-based accounting on the performance of some businesses in Port Harcourt. It is so far observed from the findings of the study that Quickbook online does have positive and significant effect on customers' satisfaction. It is also observed that systems, applications and products in data processing cloud platform has significant effect on employee satisfaction. It can therefore be concluded that cloud-based accounting has positive and significant effect on the performance of the selected and similar businesses that adopt cloud-based systems.

### **Recommendations**

Sequel to the findings and deductions from this study, the following recommendations were made

1. Business organizations should adopt cloud-based accounting systems so as not just to satisfy and delight customers, but as to retain them.
2. The security structure of business that adopt cloud-based accounting systems should be enhanced so as to protect the organization from malicious attacks.

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