

Accounting Software Packages and Work Performance of Accounting Officers in Public and Private Organizations in Port Harcourt Metropolis

Prof. DAMBO, Boma Isabella & INNOCENT, Christiana Sherris

Department of Business Education

Rivers State University

Port Harcourt

DOI: 10.56201/jafm.v10.no3.2024.pg65.77

Abstract

The study investigated Accounting Software Packages and Work Performance of Accounting Officers in Public and Private Organizations in Port Harcourt Metropolis. Four (4) specific objectives four (4) research questions and four (4) null hypotheses guided the study. The study adopted a correlational design. The population of the study was 200 Accounting Officers from private and public firms in Port Harcourt Metropolis in Rivers State. Census sampling technique was applied as the population was of a manageable size. The instrument used for data collection was two sets of self-developed structured questionnaires titled "Accounting Software Packages for Accounting Officers Questionnaire (ASPAOQ) and Work Performance using Accounting Software Packages Questionnaire (WPASQ). The instrument was validated by three (3) experts, two (2) in the field of Business Education and one (1) in Measurement and Evaluation all in the Faculty of Education in Rivers State University. The reliability was computed using Cronbach's Alpha, which yielded coefficients indexes of 0.72, 0.74, 0.69 and 0.70 respectively. Out of the 200 copies of the questionnaire distributed, 175 were retrieved. The statistical tool used for analysing the data was Pearson's Product Moment Correlation Coefficient for answering the research questions while hypotheses were tested at the 0.05 level of significance using t-transformation of correlation coefficients. The study revealed that all of the accounting Software packages including QuickBooks, Excel, Peach tree as well as Weave Accounting software have significant positive relationship with work performance of Accounting Officers in public and private organizations in Port Harcourt Metropolis. It is therefore concluded that work performance of Accounting Officers would be effective with the application of Accounting Software Packages like Peachtree, Excel, Quick books as well as Wave Accounting, among others. Accordingly, the study recommends among others that Peachtree and Wave accounting should be explored and used by Accounting Officers as it helps in generating accounting information for organizations, which enhances work performance.

Keywords: Accounting, Software Packages, Work Performance, Accounting Officers, Public and Private Organization

Introduction

The use of the term technology has changed significantly over the last 200 years. Before the 20th century, the term was uncommon in English Language, and usually referred to the description or study of the useful arts. The term was often connected to technical education, as it is in most institutions in Nigeria today (Amesi, & Akpomi, 2013). Technology can be mostly defined as the entities, both material and immaterial, created by the application of mental and physical effort in order to achieve some value (Akpomi, & Ordu, 2009). In this usage, technology refers to tools and machines that may be used to solve both real world and educational problems. 21st century has been defined by application advancement information technology. Information technology has become an integral part of our daily life. Information technology has served as a big change agent in different aspect of business and society. It has proven to be a game changer in resolving economic and social issues (Juneja, 2020).

The use of computer technology has made a tremendous global impact in all sectors of life and has made a huge transformation particularly in the way of doing business both within and across countries. Since the 1950`s when information storage and processing through the use of computer started, it became easier and quicker to handle massive data and produce more accurate and timely report (Joseph, 2019). Since then, most organizations have been changing their ways of transacting business to increase their levels of productivity and profitability (Fisher, & Kenny, 2014).

The evolution of computer technology has completely transformed accounting systems, and studies have shown that financial outcome of a firm will always depend on how much one invests and improves the accounting computerized information practices being used (Imeokparia, & Olaire, 2000). In the area of accounting and finance, the use of hand in financial reporting has been replaced by the use of computer software's to enable quick reporting and easy processing and storage of financial information, hence due to facilitation of accounting software's, preparation and access of financial statements and use of accounting procedures has been made easy (Kharuddin, Zariawwati, & Annuar, 2010). In the current business world, failure to use computer software almost implies that financial information may not be accurate, delays in financial reporting, and financial information may be stored for a long time.

Adeliza (2017) viewed computerized accounting system as a financial system that uses specialized automated machines called calculators and computer system in collecting, grouping, analyzing, interpreting and presenting information to its user for decision making. Ali and Ahmed (2017) asserted that this system of accounting ease the analysis of stored financial information within a short period. Nnanta and Eme (2013) stated that computerized accounting practices involves the process of keeping records, critically analysing evaluating, and transferring financial information to enhance user's make effective decisions.

Amviko (2018) opined that the intelligent use of computerized software to insert, process, store and produce result of accounting information is known as computerized accounting software system. Accounting computerized practices involve the use of software programmes that are stored on a company's (organization's) computer, network server, or remotely accessed via the internet.

Accounting computerized practices allow individuals to set up income and expenses accounts, such as rental or sales income, salaries, advertising expenses, and material costs. They also can be used to manage bank accounts, pay bills, and prepare budgets, depending upon the programme some accounting systems also allow you to prepare tax documents, handle payroll, and manage project costing, etc. Accounting computerized practices can be generally customised to meet the financial transaction needs of a company as various off-the-shelf accounting software packages are developed to launch or form computerized accounting practices in companies. Such accounting software system includes: QuickBooks, Sage or Excel spreadsheet, Peachtree, Bookkeeper, and cloud accounting system. Nevertheless, Al-Dalaien, and Khan, (2018) defined computerized accounting practices as a well-organised computerized accounting information system, which has the ability to improve the decision-making process of the management. Other benefits of computerized accounting software may include faster routine transaction, quick analysis, and accuracy in financial reporting.

Every organization looks out for productivity as well as profitability. Profitability is an economic indicator that calculates the financial benefit that is relied when the amount of revenue gained from a business activity exceeds the expenses, costs and taxes needed to sustain the activity (Salaheldin, 2015). Profitability measurements serve as scorecards of the effective use of resources by determining if the organization is progressing well and providing information on how effectively and efficiently the organization manages its financial activities

(Orukwo, 2016). There are several levels or indices of profitability and efficiency which includes: return on investment, return on capital employment, return on assets, gross operating profit, net profit, etc. (Orukwo, 2016).

The role of accounting information in the financial performance of any organization cannot be over emphasized as it helps to reduce losses and enhance profitability in business. The ability of a manager to use available resources efficiently depends to a large extent the quality of accounting system at the disposal of the management. Thus, the relationship between profitability in business and accounting computerized practices cannot be over emphasised. The effective use of accounting software systems has created opportunity for more accurate and reliable accounting operation and prevented leakage of revenue and financial misapplication in many companies (Otieno & Oima, 2013).

Every organization measures its performance to know the position of the organization in terms of the attainment of the stated objectives and the effectiveness and efficiency of the manager. Adeliza (2017) viewed performance to be the way organizations carry out their objective into effect which is being measured in different ways designed by organizations. This explained that performance is the accomplishment of a given task measured against present known standards of accuracy, completeness, cost and speed. In the context of this study, performance is means of measuring the efficiency of financial accounting firms in terms of the practices of accounting software system in the timely delivery, cost reduction and improving financial decision making.

Work performance connotes an expected value a worker inputs in an organization over a period. The success of an organization lies on the performance of workers. This is because their input determines output and consequently, the company's success (Shaughnessy, 2018). Work refers to the result of an employee's motivation and ability and how he or she adapts to the situational constraints and uncongenial environment Al-omari & Okasheh, (2017). Considering that accounting is the art of providing financial information for interested users to make an informed decision, work performance of accounting officers is important as well as the accounting system utilize in carrying out their duties. Accounting system could be manual or computerized. It is manual when accountants use journals to streamline the posting procedures and also where accountant uses their hands to post financial transactions to the general ledger, journal, and worksheet. Computerized accounting system is an accounting system where financial transactions are processed with the aid of computerized software packages (Ayman & Barjoyai, 2019). Reports are generated quickly for budget and variance analysis through an accounting system. To this end, it can be said that it is an accounting system that facilitates work performance of an accounting staff. For an organization to function properly, adequate and timely accounting systems that are reliable is needed. It is important to note that poor record and communication of accounting information has in the past led to the failure of many businesses 'and organizations (Ronney, 2013). Although the importance of computerized accounting practices cannot be overemphasized, still there are many private and public companies, that have not fully implemented this system. This eventually has led to incidences of accounting malpractices, delays in preparation of financial reports misreporting of financial statements, misrepresentation of financial information, which results into distorted information. Furthermore, it has promoted fraudulent Activities perpetuated by accountants or accounting practitioners in these companies. All these challenges pose negative repercussions to the overall financial performance of companies.

Statement of the Problem

Almost every day new business owner emerges with new businesses, but then, if a business does not have an accurate accounting software packages and financial expertise with guidance, the business owners may be unable to make sound financial decisions, and this would impact the survivability of their business (Edwards, 2018). The major challenges in the manual accounting system are the processing of customer information takes a very longer period of time and are prone to mathematical error and misplacement of numbers as all journal entries, invoices and other financial documents are created by hand. Customers waste precious time in joining long queues at the bank for their banking activities. There is also huge labour cost, in terms of salaries and it related cost. Errors of commission and omission are very prone in the organizations. The manual accounting system makes transactions very dull, cumbersome, and unpleasant; manual maintenance of accounts is quite tedious and consumes a lot of time 60 percent of these businesses incur losses daily as they do not have appropriate method of accounts and so on. As a result, over 20 percent of the business employing inappropriate accounting information systems collapse before their third birthday and about 30 percent of them crawl to reach their third birthday. One of the factors responsible for the high rate of business failure in this area is poor records and financial management. These are the problems associated with manual accounting system. Though it has

certain benefits too, ledgers can be reviewed easily and the accountant can incorporate simple changes if needed. Although many studies such as the effect of Computerized Accounting Software Packages (CASP) in accounting practices in both private and public institutions have been conducted, little studies have been conducted on the effect of accounting software packages on work performance of accounting officers. Also, the dimensions used in this study as: accounting software packages like cloud accounting software wave, Sage, QuickBooks, Excel with measures of return on assets, return on capital employed are not been used by some organisations. As a result, a knowledge gap needs to be addressed. It is the objective of this study to fill that gap. In light of these challenges, this study sought to determine the accounting software packages and work performance level of accounting officers in public and private organisations in Port Harcourt Metropolis, Rivers State.

Purpose of the Study

The purpose of this study was to determine the relationships between Accounting Software packages and the Work Performance level of accounting officers in public and private firms in Port Harcourt Metropolis. In specific terms, this study sought to:

1. Determine how the use of Quick Books relate to the work performance level of accounting officers in private and public firms in Port Harcourt Metropolis.
2. Determine how the use of Excel relates to the work performance level of accounting officers in private and public organisation in Port Harcourt Metropolis.

Research Questions

In line with the specific objectives, the following research questions guided this study:

1. How does the use of Quick Books relate to the work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis?
2. How does the use of Excel relate to the work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis?

Hypotheses

The following hypotheses were formulated and tested at 0.05 level of significance

1. There is no significant relationship between the use of Quick Books and the work performance level of accounting officers in private and public organisations in Port Harcourt metropolis.
2. There is no significant relationship between the use of Excel and the work performance level of accounting officers in private and public organisations in Port Harcourt metropolis.

Methodology

The research design adopted for this study was a correlational research design, which established the relationship between Accounting Software packages and the Work Performance level of

accounting officers in public and private firms in Port Harcourt Metropolis. The population of this study was two hundred (200) Accounting Officers from private and public firms in Port Harcourt metropolis in Rivers State which is 100% of the entire population. The choice of the population is based on the fact that the research area is the commercial banks that are accessible to the researchers with respect to release of information and they are resident in Port Harcourt. No sampling was used done since the entire population was used. The instrument used for data collection was two sets of self-developed structured questionnaires titled “Accounting Software Packages for Accounting Officers Questionnaire (ASPAOQ) and Work Performance using Accounting Software Packages Questionnaire (WPASQ) was used to collect responses from respondents. The instruments were subjected to face and content validation. The research instruments were validated by two experts in Business Education and one Psychometrician, all in the Faculty of Education at Rivers State University, Port-Harcourt. The research instruments were reviewed and restructured by the validators for clarity, relevance, and appropriateness for the study. All the corrections and input from the experts were used to modify the research instruments. The study adopted a 4-point rating scale for Strongly Agree (SA-4 points), Agree (A-3 points), Disagree (D-2 points), and Strongly Disagree (SD-1 point). The data collected were organised, and analysed to revolve around the research questions and the hypotheses formulated to guide the study. The research questions and hypotheses were answered using the Pearson Product Moment Correlation Coefficient (PPMCC) statistical tool to determine the relationship Accounting Software packages and Work Performance level of accounting officers in public and private firms. The decision rule was that the null hypotheses were retained when the critical r-value was greater than the calculated r-value; otherwise, to settle for the alternate.

Analysis of Data and Results

Research Question 1: How does the use of Quick Books relate to the work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis.

Table 1.1: Analysis of Relationship between the Use of Quick Book and Work Performance of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis.

Variable	N	$\sum x$	$\sum x^2$	$\sum xy$	r-cal	Remarks
Quick book (x)	175	892.48	2281.45			
Work performance (y)	175	1050.76	3125.72	2658.06	0.89	High Positive

Source: Field Survey, 2024.

Table 1.1 above presents the Pearson product moment correlation analysis of the relationship between use of quick books and work performance among public and private accounting officers

in Port Harcourt Metropolis. The analysis showed a computed r value of 0.89. This value is high and positive, thus indicating that there is high and positive relationship between use of Quick book and work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis, Rivers State. The relationship being highly positive suggests that a proportional increase of both use of Quick book and work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis.

Research Question 2: How does the use of Excel relate to the work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis?

Table 1.2: Correlation Analysis on the Relationship between use of Excel and Work performance of Accounting Officer in Private and Public Firms in Post Harcourt Metropolis.

Variable	N	$\frac{\sum x}{\sum y}$	$\frac{\sum x^2}{\sum y^2}$	$\sum xy$	r-cal	Remarks
Excel (x)	175	958.11	2625.10	2842.62	0.78	High Positive
Work performance (y)	175	1050.76	3125.72			

Source: Field Survey, 2024.

Table 1.2 above presents the correlational analysis on the relationship between use of Excel and work performance among public and private accounting officers in Port Harcourt Metropolis. The analysis revealed a covariance value of 2842.62 between use of Excel and work performance and an index of relationship of $r=0.78$. This value is high and positive, indicating that there is high and positive relationship between use of Excel and work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis, Rivers State. The relationship being positive suggests that a marginal increase in the use of Excel results in a proportional increase in work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis.

Statistical Test of Hypotheses

The hypotheses were tested at 0.05 level of significance and results are hereby presented

Hypothesis 1: There is no significant relationship between the use of Quick Books and the work performance level of accounting officers in private and public organisations in Port Harcourt metropolis.

Table 1.3: Summary on Test of Significance of Relationship between the use of Quick Books and work performance of accounting officers in Private and public organizations in Port Harcourt Metropolis.

Variable	N	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	Df	A	r-cal	t-cal	t-crit	Decision
Quick Book (x)	175	892.48	2281.45	2658.06	173	0.05	0.89	22.16	1.96	Reject Ho
Work performance (y)	175	1050.76	3125.72							

Source: Field Survey, 2024.

The above table presents a summary on test of significance of relationship between the use of Quick Books and Work performance of accounting officers in Private and public organizations in Port Harcourt Metropolis. Results from Table 4.5 revealed that the sum of squares for Quick Book used by account officers is 2281.45 while that of work performance of Account Officers is 3125.72. The covariance between use of Quick Book and Work performance of Account Officers is 2658.06, while the coefficient of relationship is 0.89. Testing for the significance of relationship revealed an observed t-value of 22.16 against the critical value of 1.96 at the 0.05 level of significance with 173 degrees of freedom. The observed value being greater than the critical value implies that the observed value is significant and hence the null hypothesis is rejected and the alternative retained. In other words, there is a significance relationship between use of Quick Books and work performance of Accounting officers in Port Harcourt metropolis.

Hypothesis 2: There is no significant relationship between the use of Excel and the work performance level of accounting officers in private and public organisations in Port Harcourt metropolis.

Table 1.4: Summary on Test of Significance of Relationship between the use of Excel and work performance of accounting officers in Private and public organizations in Port Harcourt Metropolis.

Variable	N	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	Df	A	r-cal	t-cal	t-crit.	Decision
Excel (x)	175	958.11	2625.10	2842.62	173	0.05	0.78	16.39	1.96	Reject Ho

Work performance (y)	175	1050.76	3125.72
----------------------	-----	---------	---------

Source: Field Survey, 2024.

Results from Table 4.6 revealed that the covariance between the use of Excel and work performance of Account Officers was 2842.62 while the coefficient of relationship is 0.78. Testing the significance of relationship revealed a t-value of 16.39, and with the 173 degrees of freedom under the 0.05 level of significance, a table value of 1.96 was found. The table value is far below the observed value hence the null hypothesis of no significance relationship between use of Excel and Accounting officers work performance was rejected and the alternative accepted. This implies that there is a positive relationship between Excel used and accounting officers work performance

Findings

1. There is a positive relationship between the use of quick books and work performance of accounting officers in private and public organization in Port Harcourt Metropolis.
2. A significant positive relationship was found between the use of excel and work performance of accounting officers in private and public organization in Port Harcourt metropolis.

Discussion of Findings

Use of Quick Books software and the work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis.

From the analyses of research question one, it was revealed that the use of quick books relates highly and positively to work performance of accounting officers in private and public firms in Port Harcourt Metropolis. The observed coefficient of relationship was 0.89 which is high and positive. Subject it to statistical test of significance, it was found to be significant with a computed t-value of 22.16 against the critical value of 1.96. It was therefore concluded that there is a significant positive relationship between the use of QuickBooks and Work performance of Accounting officers in Port Harcourt Metropolis. This finding is in line with the recommendations of Ndalaha (2020) that management should support the efforts to adopt accounting computerized practices to improve the overall performance of selected private companies in Tanzania. He examined the impact of computer accounting system on the financial performance for selected private companies in Arusha, Tanzania. The study adopted a descriptive research design and upon analyses of data collected, the study revealed that either cloud or commercial accounting software system for selected private companies has effects on return on asset in Arusha Tanzania. Juxtaposing the findings of the two studies, it could be deciphered that the relationship established between the use of QuickBooks (a commercial accounting software) and work performance of Accounting Officers facilitates returns on asset of private and public companies. The two studies are related in that both deal with use of commercial accounting packages in private companies in one study; but private and public companies in the other. The findings of the study also corroborate

the findings of Kasasbeh (2019) who revealed the positive impact of accounting software on work performance of accountants. It further supports the opinion of Mell and Grance (2019) who stated that quick books computing accounting system helps business in carrying out accounting functions by enhancing accounting officers' performance.

Use of Excel software and the work performance level of Accounting Officers in Private and Public Firms in Port Harcourt Metropolis.

Another finding in this study was based on research question two and a significant positive relationship was found between the use of excel and work performance of accounting officers in private and public organization in Port Harcourt metropolis. It was inferred therefore that a marginal increase with the use of Excel will result in a corresponding increase in the work performance of accounting officers in private and public firms in Port Harcourt Metropolis. This is in tandem with the opinion of Williams (2017) who observed that excel accounting software enhances accounting officers job performance. It also validates the claims of Nwaoka and Okoli (2012) who stated that excel computing accounting system is an online accounting that facilitates accounting processes. Moreover, it is in agreement with Ndubuisi, Chidoziem and Chinyere (2017) who compared analysis of computerized accounting system and manual accounting system of quoted micro-finance banks (MFBS) in Nigeria. A historical research method was employed for the study, and with Ex-post facto research design adopted, data were obtained from fact books, annual reports and account of the quoted microfinance banks under the study. Paired sample T-test was used to test the hypotheses and it was revealed that computerized accounting system has a positive effect on the reported profitability of banks more than manual system of accounting. Such computerized accounting system no doubt, involves Excel which is one of the commonest accounting packages. In other words, the current study is related to the former study on bases of variable under investigation, method of analyses and location but differ in design.

Conclusion

According to the study, the use of quick books, excel, shows a positive high relationship with work performance of accounting officers in private and public organization in Port Harcourt metropolis. It is advisable for accounting officers to explore use of accounting software packages as it relates to work performance.

Recommendations

Based on the results of the findings and conclusion made in the study, the researcher recommends that:

1. QuickBooks should be used by accounting officers in private & public companies in Port Harcourt metropolis, as it will enhance their work performance.
2. Accounting officers should be made to be aware of the benefits of using other accounting packages rather than excel thus, management of private and public firms should send their accounting staff for training.

REFERENCES

- Adeliza, A. (2017). Assessing the impact of computerized accounting system usage on organization performance in Tanzania: case study on LGAs in Arusha Region. A Dissertation Submitted to Mzumbe University. For the award of a degree
- Akesinro, A. M & Adetoso, B. (2016). Comparative analysis of computerized accounting and manual accounting system of Quoted microfinance banks (MFBs) in Nigeria. *Economics and Finance Review*, 1(8), 18- 30.
- Akpomi, M., & Ordu, P.(2009). Modern office technology and the secretary's productivity in private Business organizations. *African Journal of Business Management*, 3(8),333.
- Al-Dalaïen, B.O.A., & Khan, N.A. (2018). Effect of Accounting Information System On Financial Performance: A Study of Selected Real Estate Companies in Jordan. *International Journal of Current Engineering and Scientific Research (IJCESR)*, 4
- Ali, B. J., & Anwar, G. (2021). The balanced scorecard's evolution as a strategic mechanism at banking sectors. Ali, B.J, & Anwar, G.(2021). *The Balanced Scorecard'S Evolution as a Strategic Mechanism at Banking Sectors. International Journal of English Literature and Social Sciences*, 6(1), 471-478.
- Ali, D. J., & Hamad, H. A. (2021). The role of the cash flow statement to provide accounting information for the financial decision-making process:(Case study International Islamic
- Ali, M. J., & Ahmed, K. (2017). Determinants of accounting Policy choices under international Accounting Standards: *Evidence from South Asia, Accounting Research Journal(forthcoming)*
- Ali, S. I. and Fitzpatrick, B. D. (2019) 'Teaching Excel to undergraduate students: do the platform constraints of Windows versus Mac make a difference?', *Journal of Education for Business*, 94(7), pp. 1-3.
- Al-omari, K., & Okasheh, H. (2017). The influence of work environment on job performance: a case study of engineering company in Jordan. *International journal of applied engineering research*, Vol12 no.24
- Amesi, J. & Akpomi, M.E. (2013). Application of new technologies and mentoring strategies in Business Education in Rivers State. *International journal of Develop Research*, 1(5)11-20
- Amviko, A. (2018). Computerized accounting systems and financial reporting, a case of national water and Sewage Corporation, Mbale branch: a research report submitted to Makerere University in partial fulfilment of the requirements for the award of the Degree of Bachelor of Commerce of Makerere University.

- Ayman & Barjoyai, 2019 in Olaoye & Dada (2021). Computerized Accounting System And Performance Of Universities in South West, Nigeria. *International Journal of Management (IJM)*, Volume 12, Issue 5, may 2021
- Edwards, P. (2018). Critical Performativity and the small firm: Challenges and Prospects. *International Small Business Journal: Researching Entrepreneurship*. <https://doi.org/10.1177/0266242617747953>
- Fisher, B. & Kenny, R. (2014). Introducing a business information system into an engineering company. *Journal of Information, Knowledge and systems Management*. 2(8); 207-221.
- Imeokparia, E.F & Olaire, A.A (2000). Water quality assessment of Osun River, Ine-Tonbarapa, M. M. (2017). Design and bases of environmental accounting in oil & gas and manufacturing sectors in Nigeria. An Unpublished Ph. D Thesis submitted to the Department of Accounting, Covenant University Ota. Nigeria.
- Joseph, R. M. (2019). An Information Technology competency framework for entry level human resource strategic partners [Unpublished doctoral thesis]. University of Johannesburg.
- Juneja, A. (2020). Information Communication Technology (OPC) Private Limited. *Journal of Modern Applied Statistical Methods*, 16(1), 753-774
- Kasesbeh, F. (2019). The impact of computerized accounting systems on accountant's performance in the Jordanian shareholding companies: a field study. *International journal of finance and economics*, 147(147):20
- Marivic, A. (2021). Evaluating the security of computerized accounting information systems. An empirical study on Egyptian banking industry, PhD. Thesis. Aberdeen University, UK.
- Mell, P. & Grance, T. (2019). The NIST definition of cloud computing: National institute of standard and technology special publication, September 2011. *African Economic Research Consortium Nairobi*, 1-48.
- Ndalahwa, M. M, (2018). The impact of computer accounting system on the Financial performance of selected private companies in Arusha, Tanzania.
- Ndalahwa, O. (2020). The impact of computer accounting on banks` ability to investigate staff fraud and life style and fraud detection in Nigeria. *International Journal of research in economics and social science*, 2(2) 32-43.
- Ndubisi, A. N., Chidoziem, A.M, & Chinyere, O. B (2017). Comparative analysis of computerized accounting and manual accounting system of Quoted microfinance banks (MFBs) in Nigeria. *Economics and Finance Review*, 1(8), 18-30. Nigeria: Studies on inorganic, nutrients. *Environmental Monitoring and Assessment* 69: 17-28.

- Nini, M. (2019). Job performance: why task and contextual performance matter from an evidence-based management perspective. Retrieved 10th January, 2022 from <https://www.ckju.net/en/dossier/job-performance-evidence-based-management-perspective-why-task-and-contextual-performance-matters/1258>
- Nwaokwa, D. & Okoli, E. (2012). Influence of computerization systems on the performance of office employees: Government ministries. 9th edition. New York, McGraw Hill
- Orukwo, H. C. (2016). Environmental and social accounting as an alternative approach to conflict resolutions in a volatile environment. *Journal of Sustainable Development and Environmental Protection*, 4(2), 1-7.
- Otieno, P. J. & Ojima, D. (2013). Effect of computerized accounting systems on audit risk management in public enterprises: A case study of Kisumu County.
- Romney, F. (2013). *The theory of economic development*, Cambridge, MA: Harvard University Press.
- Salaheldin, V. (2015). Manual versus computerized accounting systems. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 7(2), 7 30-43
- Shaughnessy, A.O. (2018). Employees are a company's greatest asset: they're your competitive advantage. Retrieved January, 15, 2022 from <https://www.poppulo.com/blog/employees-are-a-company's-greatest-asset-theyre-your-competitive-advantage/>
- Williams, P. (2017). The NIST definition of cloud computing: National institute of standard and technology special publication, September 2011. *African Economic Research Consortium Nairobi*, 1-48.