

## **Integration of Cloud Accounting with Traditional Accounting in Business Organisations: Evidence from Ekiti State, Nigeria**

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### ***Abstract***

*Cloud accounting is an important development direction of the new generation of information technology, and it is also an important strategic opportunity for Nigeria's accounting information innovation. This study assessed the need for integration of cloud accounting with traditional accounting in business organisations in Nigeria. The study explained the concept of cloud accounting, how cloud accounting works, the benefits of cloud accounting over traditional accounting, services provided by cloud accounting, factors to be considered in adoption of cloud accounting, types of cloud computing models, need for adoption of cloud accounting, cloud accounting's effects on traditional accounting. Pearson moment product co-efficient and regression analysis were used to test the hypotheses, The findings of this study shows that there is a positive and significant correlation between Cloud Accounting and Traditional Accounting at 5%. ( $P=0.000<0.05$ ) and the standard error value of 0.085. From the study, it was concluded that there is great need for integrating cloud accounting with Traditional accounting to achieve quality financial reporting on business organisations in Nigeria. It was also deduced from this study that cloud accounting does not only makes business easier, but also increases the productivity of the company accounting department and also assist businesses in maintaining their financial diversity and organization. The study therefore conclude among others that Since cloud accounting is a reality that will eventually impose itself, professional accountants should become more knowledgeable about cloud accounting, its application areas, and its impact on the accounting profession. They should also embrace this technology and integrate it with the conventional accounting rather than marginalize or resist it.*

**Keywords:** *Cloud Accounting, Traditional Accounting, Business Organization, Information Technology, Cloud Computing.*

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## Introduction

There is constant change in the world as we know it. Economic innovation is now required to achieve performance and success due to globalization and the rapid advancement of technology. According to a 2012 study conducted by ACCA and IMA, a number of factors would influence business and, in turn, the accounting landscape over the ensuing ten years. In line with the quickly advancing technological landscape, cloud accounting has become ingrained in every facet of contemporary accounting. Because of the increasing number of online transactions, accounting can no longer be done just on a desktop computer or office server. Cloud computing is revolutionizing several industries' business practices. Advances in cloud accounting have made it possible to store practically any data, including whole financial transactions, remotely. Though the laws governing the global economy remain mostly unchanged, the accounting system has become more powerful due to technological advancements and the rise of cloud accounting (Dianasmith, 2017).

Accounting concepts and practices have been evolving quickly in today's business environment. In view of this, Johnson (2019) suggests that cloud accounting software should adjust to regular company practices more quickly in order to meet customers' expectations when the need for cloud accounting becomes clear. The majority of the time, cloud service providers (CSPs) oversee cloud accounting. Accounts kept on a server comprise cloud services. Depending on their financial constraints, businesses can select shared or specialized cloud services. Since cloud-based software can be used from any device with an internet connection, including small business owners, cloud accounting software is widely thought to be flawless. Cloud accounting looks to be more efficient, reliable, and affordable thanks to software that can integrate with a whole ecosystem of add-ons (Rao *et al.*, 2017).

A virtual accounting information system known as cloud accounting is accessible from any website with an Internet connection and at any time. This in and of itself necessitates considering the arguments or explanations that support the continued existence of the accounting profession, primarily since cloud accounting uses a virtual system to do all of the functions normally handled by an accounting profession. Because of the nature of cloud accounting and its many advantages, the research is important because it may have an impact on the future of the accounting profession, hence, the study aims to assess the need for integration of cloud accounting with traditional accounting in business organization in Nigeria

### **Concept of Cloud accounting**

Cloud accounting uses accounting software hosted on a safe remote server. Small business teams can store and access accounting systems, reports, and financial documents from the company computer and anywhere you have an internet connection.

Cloud accounting is a system that allows multi-user access and safe online or remote server storage. Your users send all your data to cloud providers where the same data is processed and safely stored, and returned. Cloud technology allows business processes to be streamlined and tailored to company growth. Realizing the possibilities of cloud computing in the corporate landscape is essential to comprehending the value provided by cloud accounting. Cloud computing, which commonly refers to commerce conducted over the Internet without the need for computer hardware or

software licensing, is no longer a new paradigm. According to Buyya *et al.* (2008), cloud computing is "a type of parallel and distributed system consisting of a collection of interconnected and virtualized computers that are dynamically provisioned and presented as one or more unified computing resources based on service-level agreements."

The effective processing and sharing of data is made possible by cloud computing, which entails the storage and management of very large volumes of data in addition to the dynamic and flexible management, sharing, and allocation of resources (Coman *et al.*, 2022). It can be described as the Internet-based display of computer hardware, software, and applications. Users can utilize many devices spread across multiple places to preserve data and access apps (Dimitriu & Matei, 2014b). It also often refers to online businesses that operate without the need for hardware or software licenses. Cloud computing platforms have been used as a technology in the accounting field under the name of cloud accounting, which has become a necessity and not an option (Rîndașu, 2017). This is due to the facilities and services offered by cloud computing, as well as the desire of accountants to use this emerging technology for the purpose of performing their tasks efficiently and effectively (Walakumbura, 2021).

### **How Cloud Accounting Works.**

Cloud-based accounting works by optimizing corporate processes through the use of safe web-based software. Collaboration and financial reporting are facilitated by the ability of small business owners and their finance teams to access all important data from any location.

Through a cloud application service provider, users can access the software applications over the internet or other networks. With cloud-based software, employees can access the cloud from their own devices, negating the need for a corporation to set up individual desktop computers with software. Remote teams or branches have access to the same financial records and critical data, including accounts receivable and finance teams. Having everyone in agreement always results in savings of time and money.

Data security is another benefit of cloud accounting; disaster recovery and data backup are frequently included in your account. Your data is "cloud secure" in the event of a fire, natural disaster, or technical issue with a company computer.

### **Benefit of cloud accounting over traditional accounting.**

- **Team-Wide Availability:** Cloud accounting makes it simple for all teams operating in the facility to collaborate and participate by providing financial data to them from authorized users on a continuous and simultaneous basis. As a result, unlike in traditional accounting, there is no need to go from one location or to collect in one office in order to evaluate vital papers (Efe *et al.*, 2022).
- **Accessibility:** Cloud accounting offers relevant institutions a great deal of flexibility by enabling users to view and update financial data and information from any place, at any time, and through any device connected to the Internet. This is possible without the need to install additional software on their devices. And data sharing becomes very simple, in contrast to traditional accounting, where access to detailed financial information and business information is limited by a number of tasks, including office access to review

paper records or even the office computer that houses the information (Efe et al., 2022; Rao et al., 2018).

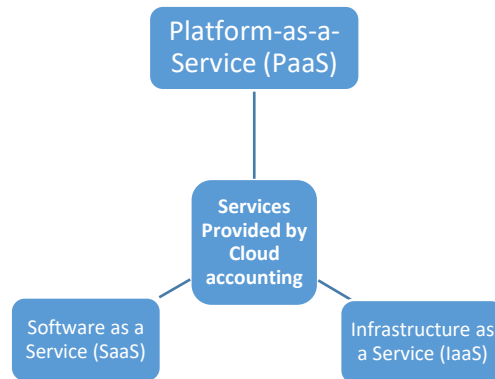
- **Increased Productivity:** Due to the lack of constraints on working hours and the cloud's availability around-the-clock, along with the inexpensive cost of acquiring this technology, cloud accounting enables increased productivity (Dimitriu & Matei, 2015). It facilitates and increases performance through enhanced business agility and flexibility – a high-speed Internet connection and the use of mobile technology enable fast data transfer and real-time interaction. Consequently, it allows organizations to react to continuously changing business conditions.
- **Financial Information Security:** Cloud accounting makes it possible to maintain financial information securely because all financial records are kept online. This is in contrast to the process of saving data on a desktop, which puts that data at risk of theft or virus penetration into computers, making it impossible to retrieve personal information. Instead, cloud accounting makes it possible to access personal information via the cloud (Khanom, 2017).
- **The financial accounting process can be made simpler with cloud accounting** since it reduces errors, automates repetitive activities, increases data accuracy from electronic processing, and eliminates repetition of operations. These outcomes have a favorable impact on the amount of time and money spent on accounting-related tasks, which in turn leads to a certain level of end-user satisfaction because the information is of higher quality and meets his needs (Coman et al., 2022).
- **Automated data backup and restoration:** An integral feature of the cloud accounting program is automatic data backup and restoration. Unlike traditional accounting, where an organization employee is tasked with performing a physical backup of the most recent accounting records, it helps to avoid the problem of forgetting to do this task and reduces human errors because the accounting information is automatically saved in an external location. This in turn helps protect data from unexpected disasters due to the unlimited storage capacity (Efe et al., 2022).

### **Services Provided by Cloud accounting**

Basically, there are three services provided by cloud accounting;

According to Khanom (2017), all cloud services are supplied as a service as discussed below; **Software as a Service (SaaS):** This is the software distribution model that gives the consumer a specific drive program so they can use the provider's programs continuously on a cloud setup via the internet. This is the pinnacle of service. It is also known as software that is available on demand and is typically charged on a pay-per-use basis. It is no longer necessary for cloud users to install and operate the application on their PCs, which makes maintenance and support easier. SaaS charges a subscription fee for application access.

Figure 1: **Services Provided by Cloud accounting**



**Source: Author’s Conceptualization 2024**

**Platform-as-a-Service (PaaS):** This is a software distribution model that offers a computer platform as an on-demand service that allows users to create and organize applications. With the help of infrastructure as a service (IaaS) and software as a service (SaaS), demand developers can create and operate software solutions on cloud platforms without having to deal with the hassles and expenses of purchasing and maintaining the original hardware and software layers.

**Infrastructure as a Service (IaaS):** Infrastructure-as-a-Service is the name of the software distribution model where the fundamental computer components—server, software, and network gear—are offered as an on-demand service, enabling the establishment of a trustworthy platform and the completion of applications. Instead of buying, storing, and maintaining the fundamental hardware and software infrastructure components, the goals are to access those resources as virtualized objects that can be controlled via a service interface.

**Cloud Network as a Service (CNaaS):** According to ITU-T (2012), this type of cloud service allows its user to access inter-cloud and network connectivity services as well as transport and network connectivity services. By taking into account network and computational resources as a single, integrated system, NaaS optimizes resource allocations (Gabrielsson, 2010).

**Factors to consider in adoption of cloud accounting**

**Technical Factor:** Given the wide range of options available in the cloud accounting market, prospective users must decide which tool or system will best serve their organization's needs. The most crucial action that businesses should take when selecting the best cloud accounting solution is to carefully examine the unique needs of their industry. A well-chosen cloud solution will undoubtedly increase the company's competitiveness and flexibility to adjust to changing market conditions. When switching to a cloud-based solution, there are several important factors to consider, just like with any other system migration. These characteristics could include the optimal time for the transfer, particular information requirements, and data quality and storage. Additionally, businesses should think about the complexity of their financial reporting requirements before committing to a new accounting solution (Bizarro *et al.*, 2012). Of course, businesses should always plan ahead.

The new accounting system needs to be able to grow and adapt to the changing needs of the company, as well as completely interface with other pertinent business systems.

Adopters should keep in mind that every accounting service offers a unique set of solutions in addition to basic bookkeeping, so they should carefully consider each one. Businesses should pick a cloud provider that is responsive to their demands, secure, flexible, and knowledgeable about their industry. When determining which type of cloud service would best fit the business profile, the size of the organization is actually another important factor to consider. With respect to the various kinds of cloud accounting solutions, the economic environment may be roughly split into four primary divisions. The most affordable solutions are entry level ones, which are typically aimed at extremely small economic units. There is also a minimal amount of features and functionality. Small and medium-sized businesses make up the Middle Market, and then there are the larger businesses, which are usually international corporations.

### **Financial Factor**

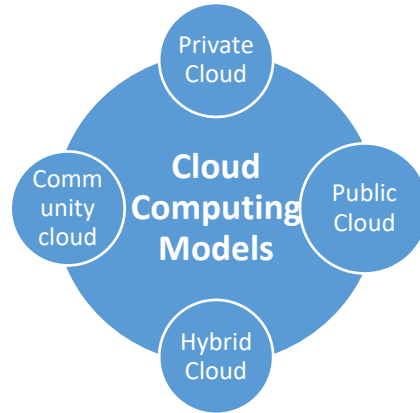
According to the conventional accounting model, businesses purchase the hardware, which is frequently a simple, one-time transaction at a set cost. Entities that utilize accounting software must pay for the privilege of using various applications or licenses, which are also determined by list prices. Similar to any other service, the cloud accounting solution allows users to access the required software and technological resources. CSPs will probably offer a range of price options under such a model, based on a set of parameters that usually determine how the services are used. The cost of implementation, customization, staff training, and, of course, the monthly or annual maintenance price are all expenses related to the accounting solution that need to be taken into account.

As a result, companies ought to be mindful of the costs and pricing associated with the new accounting solution (Lewis *et al.*, 2012). Businesses need to be aware that all of the advantages and prospects provided by cloud accounting come at a cost, which in some circumstances may even be greater than that of the existing accounting solution. Therefore, it is advisable to carefully consider each option and decide whether an internal or online solution is better for the company.

### **Types of Cloud Computing Models**

There are four different kinds of dispersed cloud technology models, according to Khanom (2017).

**Figure 1: Cloud Computing Models**



**Source: Author's Conceptualization 2024**

- **Public Cloud:** A public cloud is a cloud infrastructure that is maintained by a cloud service provider and made available to the general public or a sizable industry group. It can also be referred to as an external cloud or multitenant cloud. A public cloud can be hosted for a single company's use, usually behind the company's firewall if it is not on the organization's premises. Of IT strategists, 37% are unsure or do not understand the difference between a public and private cloud, while 63% say they do. Only 11% of IT strategists say they are set on utilizing public cloud infrastructure and services designed for usage scenarios that happen infrequently (SSL Consulting, 2019).
- **Private Cloud:** To maintain a consistent level of control over security, privacy, and governance, a private cloud is a cloud structure that is managed and administered exclusively for one business. Other names for it include on premises cloud and internal cloud. It might be completed by the team or by an outsider, and it might be based on proof or off-site.
- **Community cloud:** Also called special purpose cloud, community cloud is a type of cloud infrastructure that is run by a number of associated businesses that are involved in a single industry or vertical market. It might be overseen by the companies or a different entity, and they could be located on- or off-site.
- **Hybrid Cloud:** A hybrid cloud is a cloud infrastructure that consists of two or more separate cloud infrastructures, such as community, private, or public, but is connected by standardized technology that permits data and application portability. It offers the advantages of several deployments.

### **Review of past literatures**

Mahalakshmi (2017) discussed the awareness of cloud accounting among accounting professionals. Based on purposive sampling, a survey was conducted among chartered accountants and postgraduate teachers teaching accounting in Bengaluru city; the sample selected for the study consisted of accounting professionals in various experience groups. A two sample t-test was used to analyze the data collected from 30 chartered accountants and 30 postgraduate teachers teaching

accounting; the results showed that there was no significant difference in the level of cloud computing awareness between chartered accountants and postgraduate teachers teaching accounting in Bengaluru.

Gupta *et al.* (2013) identified five characteristics that affect how small and medium-sized businesses use the cloud, given that their needs and business requirements differ greatly from those of large businesses. The main benefits are convenience and ease of use, which are closely followed by security and privacy, and finally, cost savings. Businesses do not view clouds as trustworthy, and therefore ultimately do not wish to use clouds for sharing and cooperating with their stakeholders. Instead, they prefer to use their previous, more practical techniques.

A random sample of seventy-two Ghanaian accountants was used by Esther *et al.* (2014). Three groups of accountants were also created from the sample: future accountants, accountants operating in an organization but not utilizing cloud computing, and accountants working in an organization but not using cloud computing. Despite the fact that financial information is secure, their findings suggest that one key limitation of cloud computing may be the security of the data input. Nevertheless, cloud computing can still be utilized successfully for accounting purposes.

According to Onyali *et al.* (2016), cloud service providers should educate their customers about the advantages and risks of using the cloud. They should also make more cloud service providers available and offer a free trial of their services for a limited time to promote the use of cloud computing. The author stated that steady internet access was necessary before cloud computing could be applied efficiently, as it was discovered that unstable internet facilities exist in Nigeria.

### **Need for Adoption of Cloud Accounting.**

In the business concept, cloud accounting is viewed as a service. The modernized business environment solution and accounting apps are transformed by cloud accounting. Cloud computing, also known as cloud-based systems, is the on-demand provision of computing-based services and solutions that don't need service users to actively operate them. It uses an internet network to provide services involving hardware and software (Alshirah *et al.* 2021). Additionally, the cloud application provider offers services like software and data that can be accessed via the internet at any time and from any location. On the other hand, cloud accounting combines accounting with cloud computing by using a web server to create a virtual AIS.

Cloud Accounting, often referred to as web accounting, virtual accounting information systems, online accounting, or accounting solutions that are provided as a service (SaaS), shows the entire process as desktop-based accounting but moves its functionality to the cloud. There are no programs utilized on the cloud accounting; instead, users log in directly to online solutions where they can access consistently updated data that is securely stored on cloud servers. Cloud accounting is a type of cloud-based computing application (service) designed specifically for processing financial data. It provides an accurate representation of the costs, ultimately necessitating monthly installments. Cloud accounting moves the accounting system's processing, installation, and data storage from a traditional (on-premise) location to an internet (remote) server that is owned and managed.

All types of businesses, regardless of their size, purpose, or nature, depend on cloud accounting to succeed or fail. As a result, cloud accounting was created to assist organizations in maintaining their financial diversity and organization. The digital and technological transformation of cloud-



based computing, big data analytics (BDA), artificial intelligence (AI), and blockchain technologies has affected all company environments and accounting procedures in recent times (Almaiah *et al.*, 2022). As a result, implementing cloud-based computing solutions (cloud accounting) in financial reporting procedures is crucial for enterprises. Adopting cloud accounting can also make inventory management procedures more flexible and visible.

**Methodology**

Since this study involves the collection of views, perspectives or opinions of respondents regarding a particular issue, the study employed a survey research method which involves the use of a well-structured questionnaire to collect information from the respondents. This choice was chosen due to the fact that the survey method is effective when it comes to getting opinions, attitudes and descriptions as well as getting cause and effect relationship. The population of this study comprises all the registered business enterprises in Ekiti State. Thus, a sample size of 100 was obtained from the population through simple random technique, Questionnaire was designed and distributed to the selected respondents but 75 (75%) were returned and 25(25%) were not returned. The questionnaire was designed in Likert scale format. The researchers conducted a pre-test on the questionnaire to ensure the validity of the instrument. Pearson moment product co-efficient and regression analysis were used to test the hypotheses.

**Analysis and Discussion of Result**

H<sub>0</sub>: There is no significant relationship between cloud accounting and traditional accounting in Nigeria

Table 1: Correlation between Cloud accounting and Traditional accounting in selected business organisations in Nigeria

		CACC	TACC
CACC	Pearson Correlation	1	.574 **
	Sig. (2-tailed)	.000	.000
N		80	80
TACC	Pearson Correlation	.574 **	1
	Sig. (2-tailed)	.000	.000
N		80	200

\*\* . Correlation is significant at the 0.05 level (2-tailed)

**Source: Author’s Computation (2024)**

According to above analysis, the correlation coefficient between Traditional Accounting (TACC) and Cloud accounting (CACC) is equal to 57.4% with a P-value of 0.000 which is less than the significant level of 5%. This simply illustrates that there is a positive and significant relationship between Cloud accounting (CACC) and Traditional Accounting (TACC) in selected business organisations in Nigeria.

Table 2: Regression analysis on the relationship between cloud accounting (CACC) and traditional accounting (TACC) in selected business organisation in Nigeria

Summary of the analysis

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.938 <sup>a</sup>	.742	.619		3.79952

a. Predictors: (Constant), multiple taxation

**Source: Author's Computation (2024)**

Regression coefficient of R = .938 or 93.8% indicates that a positive and significant relationship exists between independent variable and dependent variable. The coefficient of determination  $R^2 = 0.742$  which shows 74.2% level of integration of Cloud accounting (CACC) with Traditional accounting (TACC) in selected business organisations in Nigeria. The adjusted  $R^2$  in the table shows that the dependent variable, Traditional accounting, TACC is impacted by the independent variable, Cloud Accounting at the level of 61.9%.

**Test of Hypotheses**

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant) CACC	12.310	901		13.656	.002
	1.085	.085	.536	12.426	.000

a. Dependent Variable: level of performance.

**Source: Author's Computation (2024)**

The coefficient of determination for cloud accounting (CACC) is positive (1.085) and this shows it has a highly significant relationship with Traditional Accounting (TACC) in the selected business organisations. The p-value of 0.000 is less than the t-statistic value of 12.426 and the standard error value of 0.085. This implies that a unit increase in effective integration of Cloud Accounting will lead to 1.056 efficiency in the level at with Traditional accounting enhances the effective financial statement quality in the selected business organisations. Therefore, the null hypothesis is rejected while we accept the alternative hypothesis which implies that there is a significant relationship between Cloud accounting and traditional accounting in Nigeria.

**Conclusion**

This study sought to investigate the need for integration of cloud accounting with traditional accounting in business organisations in Nigeria. Cloud accounting is an important development direction of the new generation of information technology, and it is also an important strategic opportunity for Nigeria's accounting information innovation. Pearson moment product co-efficient and regression analysis were used to test the hypotheses, The findings of this study shows that there is a positive and significant correlation between Cloud Accounting and Traditional Accounting at 5%. ( $P=0.000<0.05$ ) and the standard error value of 0.085. The study conducted explored how cloud accounting works, benefit of cloud accounting over traditional accounting, services provided by cloud accounting, factors to consider in adoption of cloud accounting, types of cloud computing models, need for adoption of cloud accounting, cloud accounting's effects on traditional accounting. From the study, it was assessed that with the rapid advancement of social media, cloud accounting, and other new technologies in recent years, accounting cloud computing has emerged

as a new, effective, and affordable model for processing accounting information. It was also deduced from the past literatures that cloud accounting does not only makes business easier, but also increases the productivity of the company accounting department and also assist businesses in maintaining their financial diversity and organization.

### **Recommendation**

In light of the researcher's perspective, recommendations were made in relation to this investigation.

- Reliable power and access to the internet are necessary for making the best use of cloud services; as a result, the government should work to provide them. It's undeniable that most businesses will be slow to adopt cloud computing if they don't have consistent access to electricity and the internet.
- Since cloud accounting is a reality that will eventually impose itself, professional accountants should become more knowledgeable about cloud accounting, its application areas, and its impact on the accounting profession. They should also embrace this technology rather than marginalize or resist it.

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