Accounting Information Systems (AIS) and Task Performance of Accountants in Public Polytechnics in Akwa Ibom State, Nigeria

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ABSTRACT

The drive towards efficiency and effectiveness in public services management entails the automation of services including accounting operations. The need has arisen for accountants to embrace accounting information systems and develop skills for its application that will enhance their task performance. This study determined the influence of accounting information systems (AIS) application on the task performance of accountants in public polytechnics in Akwa Ibom State. Two research objectives, two research questions and hypotheses guided the study. The variables under study are electronic budgeting (e-budgeting, e-reporting) and task performance of accountants. The study covers all Public Polytechnics in Akwa Ibom State. The descriptive survey research design was employed for the study. A sample size of 165 was drawn from a population of 207 respondents, consisting of all accountants and accounting personnel in public polytechnics and colleges of education in Akwa Ibom State. The researcher developed a questionnaire to be used for data collection. Data for the study was collected using questionnaires. The researcher with the aid briefed research assistants assisted in collecting data for the study. The data generated was analyzed using simple linear regression analysis. Findings of the study show a significant influence accounting information system on task performance of public accountants. It is concluded that e-budgeting and e-reporting skills significantly influence task performance of public accountants. However, accountants have relative low skills in accounting information system application. It is recommended that administrative policies must include clearly defined responsibilities and authorities to all jobs within the finance department of the institution, which contributes to helping staff develop core competencies in Accounting Information system (AIS) application suitable to their job description. Also, there is need for clear and specific work procedures which could be easily applied, which contributes to improving the quality of the accounting information and reports.

Keywords: E-accounting, Accounting software, accounting skills, task performance, e-reporting, e-budgeting

INTRODUCTION

Public services, particularly tertiary institutions are pressed for accountability. There is a new drive towards efficiency and effectiveness in public services management, in order to maximize the benefits for citizens considering the resources available [1,2,3,4]. This new approach to public services management is inspiring new methods and concepts in Public Sector Administration [5,6,7]. To reach these changes, the adoption of the accountability concept is crucial since it requires Public Administration to be transparent and informative, and managers to be responsible for both the results obtained and the resources used [7,8]. In this context, Public Sector Accounting assumes particular importance as it represents the main tool for recording and reporting management activities information. One method for enhancing public sector accounting has been the adoption of accounting information systems. An Accounting Information System (AIS) is a set of ...
interdependent activities, documents and technology designed to collect, process, and report information for decision-making purposes [8,9,10]. The technology in this case involves accounting software used in preparation of financial reports. Accounting information system (AIS) is a computer-based procedure for tracing accounting movement in combination with the resources of information technology. It is responsible for the gathering, storing and handling of financial and accounting information which is used for decision making by management [11,12]. Accounting information system (AIS) according to [13] is a formal system for identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating accounting information about a particular entity to a particular group. It is the process of collecting, analyzing and converting data into action. It is an analytical tool, which facilitates more informed and better decisions to be made. The effectiveness of an organization depends upon how well the information system performs its functions as well as the skills level of accountants performing the tasks. An essential component of AIS are accounting software packages that allows for preparation of accounts. The efficient integration of accounting applications enhances the flexibility of information generation, improves the quality of the financial report produced, and provides timely and reliable information to support planning and decision making within the organization [14]. Successful implementations of AIS in organizations have impacted positively the methods of data collection, processing, and dissemination of the information to the intended user(s) [15]. Current professional accountants use a wide range of computer applications to perform their day-to-day operational work [16]. Information communication technology (ICT) has been considered as a major aspect of effective and efficient accounting system and which can leads to increase organizational performance drastically. Information communication technology (ICT) has been used to enhance organizational performance and the reliability of accounting information [17]. Accounting information systems include both computer software and hardware which help in recording accounting information. Rapid movement in adoption of information technology (IT) by organizations helps to acquire and implement daily accounting operations using computerized accounting software. Most of the accounting software are user-friendly for accountants, which resulted in functioning of accounting tasks on a daily basis, in a timely manner and accurately [18]. Most of the organizations now replaced their traditional method (manual accounting system) with computerized accounting systems. It is encouraged that continuous effort is required to equip future accountants with necessary IT knowledge and skill as the interconnectedness among IT and accounting functional areas in an organization is invariably important. The enhanced use of accounting software has changed the accounting process, which involves transactional entry, data storage and preparation of financial statements and related information, and has an impact on the decisions of stakeholders who use financial statements for various purpose. This is also useful for internal control systems employed by the entity [19]. The professional accountant should have sufficient knowledge of various accounting software to identify and post various items in ledgers, which comes under financial statements, and to ensure fairness of financial statement. The accountant should acquire additional knowledge of accounting software and generalized enterprise resource plan (ERP) [20]. Accountants have now been using generalized accounting software to do all the accounting tasks instead of using the traditional ways of accounting, such as manual recording of accounting transactions and finalization of financial statements [21]. Accounting software is a major instrument in accounting information
systems (AISs), offering timely, accurate and reliable information. Undoubtedly, it is no secret that technology has evolved to the extent that no current business enterprise can operate without it [22]. E-Accounting is an integrated computerized accounting information system that commonly includes several common modules that are related to each other, such as budgeting, accounting and reporting. Accounting is very broad and the use of E-Accounting, not only affects budgeting, accounting and reporting, but also auditing [23] and controlling functions. E-Accounting is a vital tool in the public sector’s financial management and has a direct impact on its accounting practice but has not yet been explicitly examined [24]. Information Technology skills represent a significant element within the range of skills that are increasingly demanded by employers and highlighted within the overall higher education discussion. In the field of accounting, the Information Technology (IT) knowledge and skills possessed by accountants has been of concern by employers for a number of years [25]. The rapidly changing work environment requires accountants to update their IT knowledge and skills [26], Accountants would need to provide competent and professional services to the organisations they serve and accounting education should meet the set of skill demands both at recruitment and in their advanced accounting careers [27]. An understanding of the specific skills demanded by employers is therefore essential, as this impacts on the task performance of accountants. As the main objective of the system is to accomplish accounting function of the organisation, therefore, there is need for a study to be carried out to examine the impact of the system on the performance of accounting-related tasks as expected within tertiary institutions in AkwaIbom state. This study is carried out to evaluate the impact of computerised AIS, known as E-Accounting, on task performance outcomes from the users’ perspective.

Statement of the Problem

Tertiary institutions are confronted with financial and administrative risks and difficulties, which requires a lot of effort to solve the problems and to overcome the crisis. The institutions’ management bears full responsibility for planning objectives, monitoring their implementation as well as decision-making. The researcher believes that the success of these efforts depends, among other factors, on the availability of appropriate accounting information that can be relied upon to accomplish tasks and achieve goals. Where the accounting staff are failing on their task performance applying accounting information systems, there is most likely going to errors, delays, leaks and losses. At a time when school fees are automated and paid online and anywhere, when demands related to financing research and acquisitions are tied to datelines by funding agencies, when financial reports are expected in soft copies and in particular formats, when public accountants are required to prepare financial reports using government approved templates and accounting software. The skills demand on public accountants is not only essential but valued. Thus, AIS is not just about getting jobs done, but the upskilling of accountants to be able to perform their tasks effectively. Where accountants are failing on their task performance using AIS, then, such an institution is most likely going to encounter problems related to accounting and financial issues. Areas where AIS can be applied to public tertiary institutions and where accountants’ skills and task performance is essential are budgeting, reporting, control and auditing. [28] reported on a set of IT skills that were most relevant to accountants as use of spreadsheet and word processing application software, generic PC use (Windows), utilisation of e-mail for communication and the WWW for information retrieval, and, to a limited extent, the use of statistical and database management applications. There are a host of other IT-related skills such as data
communications, presentation software skills, networking, security and control, systems analysis and design, and e-business applications that accountants are expected to know [29]. Skills in traditional modes of accounting is not enough to meet the skills demand for AIS, thus, for accountants' task performance to be enhanced, they must develop new I.T accounting related skills.

Objectives of the Study

The main objective of the study is to determine the influence of accounting information systems (AIS) application on the task performance of accountants in public polytechnics in AkwaIbom State. Specifically, the study will seek to

1. Determine the influence of e-budgeting on task performance of accountants in public polytechnics in AkwaIbom State.


Research Questions

The following research questions will be answered by the research

1. What is the influence of e-budgeting on task performance of accountants in public polytechnics in AkwaIbom State?

2. What is the influence of electronic internal control on task performance of accountants in public polytechnics in AkwaIbom State?

3. What is the influence of e-auditing on task performance of accountants in public polytechnics in AkwaIbom State?

4. What is the influence of electronic-accounting and reporting on task performance of accountants in public polytechnics in AkwaIbom State?

Research hypotheses

The following null hypotheses will be tested at 0.05 level of significance

Ho₁: There is no significant influence of electronic-accounting and reporting skills on task performance of accountants in public polytechnics in AkwaIbom State.

Ho₂: There is no significant influence of e-budgeting on task performance of accountants in public polytechnics in AkwaIbom State.

Literature Review

Public Sector Accounting and Educational Quality

According to the International Public Sector Accounting Standard Board [30], the term “public sector” refers to national governments, regional (for example, state, provincial, territorial) governments, local (that is, city, town) governments and related governmental entities (e.g., agencies, boards, commissions and enterprises). The public sector can also be defined as all organizations which are not privately owned and run, but all organizations which are established, operated and financed by the government on behalf of the public. It suffices to say that organizations which are under the control of the public, but provide services where profit is not a primary motive [31]. In like manner, public sector accounting can be defined as a process of recording, communicating, summarizing, analyzing, and interpreting government financial statements and statistics in aggregate and in details; the receipts, custody and disbursement and rendering of stewardship of public funds entrusted [32]. This classification is similar to the universally accepted financial accounting definition as accounting is in government, private or public limited liability companies whose essentials are to record all historical costs and incomes and when further processed to become a veritable information necessary for current appraisal, future decision making and performance control [33].
Education is one of the most important services offered by the State due both its role in community and individual development [34] and also the size of the budget allocated. The Nigerian Constitution supports the notion of tax revenue to be employed to maintaining and developing education. The establishment of the tertiary education trust fund also guarantees that finances are available for education in Nigeria. However, Higher Education Institutions (HEIs) were asked to demonstrate the quality of their activities through comparable measures; this is a new factor in higher education, as quality was understood to be implicit to this area. The need for accountability in public activities is not generally questioned, but in education, there is an extensive debate on how it should occur. The discussions range from how quality should be defined to what higher education is. [35] explain that: Quality in higher education is a multi-dimensional, multilevel, and dynamic concept that relates to the contextual settings of an educational model, to the institutional mission and objectives, as well as to specific standards within a given system, institution, programme, or discipline. Quality may thus take different, sometimes conflicting, meanings depending on (i) the understanding of several interests related to different higher education stakeholders (e.g. students; universities; disciplines; the labour market; society; the government); (ii) its circumstances: inputs, processes, outputs, missions, objectives, etc.; (iii) the attributes or characteristics of the academic world merit evaluating; and (iv) the historical period in higher education development. For [36], the current trend of models for quality performance and accountability has followed a business approach and it would be impossible to measure the effectiveness of an educational system based on these parameters. Despite criticisms, performance-based accountability models were adopted in a number of countries, even affecting the institutions funding. Concerning the design and use of performance indicators, [37] stated that “higher education should be seen as a process that transforms inputs into outputs being itself part of a larger economic and social process.” The time spent by students and academics, the current supplies, equipment and facilities are among the inputs highlighted by the authors who claim that outputs can be classified as teaching or research related.

Concept of Task Performance of Accountants

The accounting-related task performance or task performance outcome (TPO) is defined as the capability of the system to perform specific tasks with explicit outcomes. Such task may be budgeting, or accounting and reporting, or auditing or controlling. The effective system will help the users to perform all the tasks efficiently and effectively [38]. The drive to perform and produce results is an innate characteristic of all living things. Performance is a multi-component concept and on the fundamental level one can distinguish the process aspect of performance, that is, behavioural engagements from an expected outcome [39]. The behaviour over here denotes the action people exhibit to accomplish a work, whereas the outcome aspect states about the consequence of individual’s job behaviour. Apparently, in a workplace, the behavioural engagement and expected outcome are related to each other, but the comprehensive overlap between both the constructs are not evident yet, as the expected outcome is influenced by factors such as motivation and cognitive abilities than the behavioural aspect. [40] stated that performance of employees in the organization can be divided into two parts; task and contextual performance. Contextual performance includes activities such as helping, cooperating with others, and volunteering, which are not formally part of the job but can be important for all jobs. Contextual performance is regarded as spontaneous behaviour through which a worker supports and enhances the workplace environment. Moreover, [41] developed
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indicators of contextual performance to include industriousness, enthusiasm, attention to duty, extra tasks, effort, initiative, resourcefulness, persistence, motivation, dedication, proactivity, organizational commitment, creativity, cooperating with and helping, politeness, effective communication, interpersonal relations. Although this distinction does exist, the current study focuses on task performance. A task is an activity that needs to be accomplished within a defined period of time or by a deadline to work towards work-related goals. [23] defined task as a small essential piece of a job that serves as a means to differentiate various components of a project. A task can be broken down into assignments which should also have a defined start and end date or a deadline for completion which will only be determined through ones performance. Task performance comprised job explicit behaviours which include fundamental job responsibilities assigned as a part of job description. Task performance according to [4] required more cognitive ability and is primarily facilitated through task knowledge (requisite technical knowledge or principles to ensure job performance and having an ability to handle multiple assignments), task skill (application of technical knowledge to accomplish task successfully without much supervision), and task habits (an innate ability to respond to assigned jobs that either facilitate or impede the performance). Therefore, the primary antecedents of task performance are the ability to do the job and prior experience. Task performance encompasses activities carried out to serve and maintain the technical part of an organization such as planning and supervision which describes obligatory behaviour of an employee. Indicators of task performance as noted by [16] include work quality, decision making, keeping knowledge up-to-date, completing job tasks, work quantity, solving problems, job skills, job knowledge, working accurately and neatly, planning and organizing, administration, oral and written communication, monitoring and controlling resources. According to [7] the common tasks of the accountants involve the following; (i) Collecting and processing accounting information and data according to the object and content of the accounting work, according to accounting standards and regimes; (ii) inspect and supervise financial revenues and expenditures, collection and payment obligations, inspection of management and use of assets and sources of assets; Detecting and preventing acts of violating the legislation on finance and accounting; (iii) analysis of accounting information and data; to advise and propose solutions to the management and economic and financial requirements of the accounting units; (iv) providing accounting information and data in accordance with the law.

Similarly, the tasks performances of accountants in the Universities are also discussed below. Providing financial education to the administrators: Many academic administrators are not skilful in financial matters. To make the work of the financial administrators easier accountants need to provide simple guidelines to other administrators on topics like simple budget preparation, reading and understanding financial statement, simple preparation of cash flow statement and basic understanding of principles of wealth maximization and optimality. Since no organization can conveniently generate all the required financial needs, there will always be the need for rationalization. [4] further stated that adequate simple financial education will make the administrators understand the corporate goals and avoid sub-optimality, which is a common feature in most institutions. Budgetary system and control: Strategic planning is a long term planning which is expected to be broken down into phases or yearly basis. A yearly plan that is expressed in monetary term is called operating budget. Therefore every expected operations of the University should be incorporated into the operating budget; this is to include all expected revenues from the operations. The
A bursary will be required to capture the comprehensive vision and dreams of the institution so as to prioritize and package such into the budget. In a concise manner the accountants are to prepare the annual operating budget. The budget flows out of the comprehensive plans of the institution would need to be analysed to determine budget performance. The variances between actual and estimates is subjected to investigation by the management. Investment analysis and management: The institution's investment decision involves capital expenditures. This involves the allocation or commitment of resources to long-term assets that would yield benefits (cash flows) in future. The two major aspect of investment decisions are (i) evaluation of the prospective profitability of new investments and (ii) the measurement of cut-off rate against that which the prospective return in new investment could be compared with. The effect of uncertainty, i.e., the inherent associated risks with investment decisions will make it difficult to determine with accuracy the exact cash inflow and outflow from specific projects. Therefore projects should be evaluated based on the associated cash flow and risks. Capital budgeting also involves replacement decisions, that is, decisions of recommitting of funds when an asset becomes less productive or non-profitable. Working capital management: Working capital management involves the management of current assets and liability. Current assets should be managed effectively and efficiently to avoid the risk of illiquidity. Lack of liquidity in extreme situations may lead to insolvency. Sufficient investment in current assets will result to regular payment of salaries and wages, meeting supplier's bills, reduce cost of panic overdraft and organization's image, security, integrity, and reliability. Effective financial procedures and system: This is more of installing and operating good and efficient management information systems. This is to include appropriate accounting information systems which will take care of all policies, rules, procedures and practices as well as the physical element that are used to record, process and communicate the financial information of an institution.

Accounting Information System and Financial Reporting Task Performance

Technology helps firms maintain data flow, track processes and maintain employee records. Technology makes it possible for firms to operate efficiently and effectively with minimal manpower and helps to reduce operating costs. Because of its ability to minimize errors and reduce human interventions, technology delivers instant financial reports with accuracy and reliability. The old way of financial reporting had changed completely in some parts of the world while in other parts it is gradually changing. But how technology is affecting financial reporting processes all over the world and in Nigeria specifically is studied in detail. The use of computers, servers, the internet, wireless and personal digital devices has changed the way government parastatals handle their affairs and report same [8]. Furthermore, the use of software packages has tremendously enhanced the traditional and production processes and has improved the quality and accuracy of reporting. Software packages have diverse features and are customized to suit the business operation of the firms. This is because firms normally select accounting programs according to their operation size and system rights which are given to the end users. Information technology has provided substantial economic benefits to the accounting profession [9]. Firms can build and use the accounting system to monitor and record every financial transaction. Both information technology networks and computer systems have significantly reduced the length of time required by accountants to communicate financial information to management, investors and other users of the information. Another benefit that information technology has contributed to financial reporting is that it has created the opportunity for accountants to
 automate financial reporting processes, thereby alleviating the handling of repetitive tasks which has afforded accountants the opportunity to concentrate on tasks of higher value such as advisory (Association of Chartered Certified Accountants [6]. The computerization of accounting systems has also improved the quality of reports presented to investors and stakeholders. For example, when firms communicate improved financial reports, it sends a good signal to investors and potential investors, thereby, increasing investors’ trust [9]. Moreover, the authors argued that computerized accounting systems have also improved accuracy, faster processing and increased functionality. Also, information technology has assisted firms in lowering operational cost. It has also enhanced controls by recognizing any material weaknesses that may be found in financial reporting and assures reasonable assurance on all reporting functions [20]. Technological trends in big data, automation, cloud accounting, mobile, internet of a thing and social co-operation have transformed the methods of how information technology resources are used. It has also changed the approach of how knowledge and understanding are shared and how products and services are accessed [8].

Measuring the Impact of AIS on Tasks Performance Outcomes

Those who work in accounting are usually considered detail-oriented individuals concerned with accuracy and transparency. When setting goals for job performance in accounting, managers must look at performance results, efficiency and professional development. Like every other department in the company, the accounting department must meet specific performance parameters. Of course, these include accurately completing reports and calculations. The performance appraisal goes beyond looking just at the accuracy numbers for those in accounting departments. Employees need to communicate effectively so information is properly gathered and disseminated. The information flow must flow from above and below, and out to consumers reliably. Being courteous to clients and co-workers is another performance appraisal goal. Accountants should also meet security and information privacy standards above the normal requirements of most employees. Most accounting departments deal with private, personal or sensitive information. Having discretion, integrity and protecting privacy is a must [9].

Various instruments have been used to measure or assess the impact of AIS. Most researchers have found difficulty in directly measuring the quality and effectiveness of AIS and they have suggested many approaches and indicators as indirect or surrogate measurement of AIS. However, this evaluation also has to be supplemented by subjective judgements [8]. Success or otherwise of the E-Accounting can be demonstrated through its contribution to financial management and government operations [9]. [4] defined the AIS is successful when it is widely used by one or more satisfied users, and improves the quality of their performance. Furthermore, Raupeliene and [12] propose a model to measure the effectiveness of AIS from economic, technical and social aspects. They believe that using multi criteria analysis is more successful in practice when calculating common index of AIS effectiveness and increase reliability of evaluation. They also suggest that the models should be classified according to the criteria of: the purpose of evaluation, aspects of evaluation, suitability to use in various phases of life cycle of AIS, and the measures of effectiveness indexes. [12], suggest that the effectiveness of AIS can be evaluated by its impacts on improvement of decision-making process, quality of accounting information, performance evaluation, internal controls and facilitating company's transactions. Also, the system will be effective if the underlying budgetary and accounting systems are robust and well managed [15].
Role theory was developed by Biddle Bruce in 1986. Role theory is a concept in sociology and in social psychology that considers most of everyday activity to be the acting-out of socially defined categories (e.g., mother, manager, teacher). Each role is a set of rights, duties, expectations, norms, and behaviors that a person has to face and fulfill. The model is based on the observation that people behave in a predictable way, and that an individual's behavior is context specific, based on social position and other factors. Role theory deals with the organization of social behavior at both the individual and the collective levels. Individual behavior in social contexts is organized and acquires meaning in terms of roles. Work responsibilities in organizations are organized into roles, as is participation in groups and in society. Consequently, role theory is one key element in understanding the relationships among the micro-, macro-, and intermediate levels of society [6]. At the individual level the concept of role begins, by analogy to the stage, with two observations: that (1) a given individual may act and even feel quite differently in different situations or positions; and (2) otherwise different individuals may behave quite similarly in similar relationships. At the various collective levels, groups, organizations, and societies function by differentiating sets of tasks, each of which is assigned to or assumed by particular individuals. At

Empirical Studies
[14] researched on Knowledge and use of accounting software: evidence from Oman. This study used qualitative approach. Further, the paper elucidated the significance of knowledge of accounting software and evaluated the relationship between knowledge and its adoption or use of accounting software among SMEs in Oman. The findings revealed that the knowledge of accounting software has a significant effect on the use of accounting software, meaning that there is significant and positive relationship among the knowledge of generalized accounting software and the use of such generalized or customized accounting software by SMEs in Oman. In addition, this research shows the empirical evidence of knowledge of accounting software effects on the adoption or use of accounting software among SMEs in Oman. Malait, Naibei, and Kirui (2017) studied the Efficacy of Accounting Systems on the Performance of Public Universities in Kenya: A Case of Egerton University.
study adopted descriptive research design using a case of one public University in Kenya. The study targeted all the 106 staff working in the Administration and Finance division of Egerton University. Simple random sampling technique was used to select 83 respondents out of which 79 respondents participated in the study. Data was collected using self-administered questionnaire. Quantitative data collected were analyzed using descriptive statistics. The study established that there was statistically significant relationship between Accounting systems and the performance of university.

[16] investigated how technology influenced financial reporting process in accounting firms. The aim of this thesis is to investigate and analyze the transformation technology has caused to the financial reporting processes and to investigate how preparers are trained to keep up with the pace of technology. In this study, qualitative method and interpretive research approached were used which enable us to gain deeper insights to the research purpose and address our research questions. The primary data was generated from purposive sampling of six semi-structured interviews from preparers of financial reports ranging from managers to senior associate. The findings further suggest that technology affects the security of confidential information and quality of the financial information.

[12] investigated Budgeting Participation, Goal Commitment and Accounting Performance of Nigerian Listed Banks. Both survey and ex post facto designs were used to draw both primary and secondary data for the study. Pearson Correlation and Regression were used to analyse the data obtained from 15 Nigerian listed banks. The results of the analysis reveal a strong and statistically significant link between both budget participation and goal commitment and performance.

**METHODOLOGY**

The research design employed in this study is the descriptive survey research design, in order to establish the effect of e-accounting on task performance. The population of the study is 207 respondents, consisting of all accountants and accounting personnel in public polytechnics and colleges of education in AkwaIbom State. Multi sampling technique was employed for the sampling. Each public institution was taken as a cluster, hence, cluster sampling is used to sample the institutions. From there, simple random sampling technique was adopted to select the accountants from each participating institution. The sample size of this study is 100 representing 73% of the population.

**Source of Data-** This study made use of primary and secondary data precisely. To achieve the purpose during the interviews the researcher will try to collect the main accounting documents used in decision-making, including ascertaining the AIS in practice as well as software applied for accounting. Due to “document can be treated as a source of data in their own right. The researcher will use them to triangulate documents content with interviews. The primary sources of data were interviews and analysis of documents providing details of the project and its outcomes; the documents will be used to corroborate and clarify the data collected through interviews.

**Research Variables-** The independent variable of this study is the Accounting information system. The dependent variable in this study is task performance of accountants.

**Method of Data Analysis** The analysis of data for this study was done based on the data collected from the accountants and from documents made available by the institutions. Descriptive statistics was used to summarize the mean and standard deviation of the study variables. Inferential statistics of the stated hypotheses were carried out with the aid of E-view 9.0 statistical software, using regression analysis.
Model Specification

To test the hypotheses, a multiple regression analysis is applied to investigate the impact of E-Accounting on budgeting task performance; accounting and reporting task performance; auditing task performance and controlling task performance. Thus, a general multiple regression model was developed in this study as follows:

\[ \text{TASK}_i = \beta_0 + \beta_1 \text{BTP} + \beta_2 \text{ARTP} + \alpha \]

Where:

\[ \text{TASK}_i \] = E-Accounting impact on the task performance outcomes

\[ \beta_0 = \text{Constant (intercept)} \]

\[ \beta_1 = \text{Budgeting task performance} \]

\[ \beta_2 = \text{Accounting and reporting task performance} \]

\[ \alpha = \text{the difference between the predicted and observed value of TASK (the error)} \]

The decision was based on 5% (0.05) level of significance. The null hypothesis (Ho) will be accepted, if the Prob (F-statistic) value is greater (> ) than the stated 5% level of significance, otherwise reject.

PRESENTATION AND ANALYSIS OF DATA

Research Question 1: What is the influence of e-budgeting on task performance of accountants in public polytechnics in AkwaIbom State?

Table 1: Summary of Simple Linear Regression Results for influence of e-budgeting on task performance of accountants

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Adjusted R²</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>8.521</td>
<td>1.032</td>
<td></td>
</tr>
<tr>
<td>Task Performance</td>
<td>.340</td>
<td>.065</td>
<td>349</td>
</tr>
</tbody>
</table>

Table 1 shows the summary of the Regression Coefficient results for extent to which e-budgeting skills influence task performance of accountants. The result shows that as e-budgeting skills rises among accountants even by one unit, task performance also increases by 0.340. This indicates a positive influence. Also, the result shows that the correlation coefficient is 0.349, indicating a weak positive relationship between e-budgeting skills and task performance of accountants in public polytechnics in AkwaIbom State. The adjusted R² indicates that only 11.7% changes in task performance is ascribed to e-budgeting skills. This is quite low.

Research Question 2: What is the influence of electronic-accounting and reporting on task performance of accountants in public polytechnics in AkwaIbom State?

Table 2: Summary of Simple Linear Regression Results for influence of electronic-accounting reporting on task performance of accountants

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Adjusted R²</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>2.409</td>
<td>.500</td>
<td></td>
</tr>
<tr>
<td>Task Performance</td>
<td>.836</td>
<td>.036</td>
<td>.857</td>
</tr>
</tbody>
</table>

Table 2 shows the summary of the Regression Coefficient results for extent to which electronic accounting and reporting skills influence task performance of accountants. The result shows that as e-reporting skills rises among accountants by a unit, task performance also increases by 0.836. This indicates a very high positive...
influence of e-reporting skills on task performance. Also, the result shows that the correlation coefficient is 0.475, indicating a positive relationship between e-reporting skills and task performance of accountants in public polytechnics in Akwa Ibom State. The adjusted $R^2$ indicates that only 73.4% changes in task performance is as a result of e-reporting skills. This is quite high.

### Research Hypotheses

The following null hypotheses were tested at .05 level of significance

**Ho₁**: There is no significant influence of e-budgeting skills on task performance of accountants in public polytechnics in Akwa Ibom State.

Table 3: Summary of Regression test for significant influence of e-budgeting skills on task performance of accountants

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>Fcal</th>
<th>Sig. of Decision (pvalue)</th>
</tr>
</thead>
<tbody>
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<td>1</td>
<td>208.377</td>
<td>27.164</td>
<td>.000*</td>
</tr>
<tr>
<td>Residual</td>
<td>1503.542</td>
<td>196</td>
<td>7.671</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1711.919</td>
<td>197</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*significant @ p<.05

Table 3 gives a summary of the regression analysis result for significant influence of e-budgeting skills on task performance of accountants. The result shows that the calculated F value is 27.164. The probability value of F is .000. Since the probability value (.000) is less than the alpha value of .05 (p<.05), the result is statistically significant. Thus, there is a significant influence of e-budgeting skills on task performance of accountants in public polytechnics in Akwa Ibom State.

**Ho₂**: There is no significant influence of electronic-accounting and reporting on task performance of accountants in public polytechnics in Akwa Ibom State.

Table 4: Summary of Regression test for significant influence of electronic-accounting and reporting on task performance of accountants

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>Fcal</th>
<th>Sig. of Decision (pvalue)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>1258.575</td>
<td>1</td>
<td>1258.575</td>
<td>54.136</td>
<td>.000*</td>
</tr>
<tr>
<td>Residual</td>
<td>453.344</td>
<td>196</td>
<td>2.313</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1711.919</td>
<td>197</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*significant @ p<.05

Table 4 gives a summary of the regression analysis result for significant influence of electronic-accounting and reporting on task performance of accountants. The result shows that the calculated F value is 54.136. The probability value of F is .000. Since the probability value (.000) is less than the alpha value of .05 (p<.05), the result is statistically significant. Thus, there is a significant electronic-accounting and reporting on task performance of accountants in public polytechnics in Akwa Ibom State.

### DISCUSSION OF FINDINGS

The findings of the study are hereby discussed under relevant subheadings E-budgeting Skills and Task Performance of Accountants

The result shows that the correlation coefficient is 0.349, indicating a weak positive relationship between e-budgeting skills and task performance of accountants in public polytechnics in
AkwaIbom State. The corresponding hypothesis test reveals that there is a significant influence of e-budgeting skills on task performance of accountants in public polytechnics in AkwaIbom State. The findings of the study point to a situation where the job is being done, but with poor skills. This reflects the case of low influence (poorly done), but significant (done in the end). This finding is in line with [13] who found that there is significant and positive relationship among the knowledge of generalized accounting software and the use of such generalized or customized accounting software. This finding is further supported by [18], who found a string relationship between budgeting skills and task performance of accountants.

Electronic Accounting and Reporting Skills and Task Performance of Accountants
The result shows that the correlation coefficient is 0.734, indicating a very strong positive relationship between in e-reporting skills and task performance of accountants in public polytechnics in AkwaIbom State. The hypothesis test confirms that there is a significant influence of in e-reporting skills on task performance of accountants in public polytechnics in AkwaIbom State. This finding is in line with [16] who studied the Efficacy of Accounting Systems on the Performance of Public Universities in Kenya. The study established that there was statistically significant relationship between Accounting systems and the performance of university. This finding is further supported by [17] who researched how has technology influenced financial reporting process in accounting firms? The findings further suggest that technology affects the security of confidential information and quality of the financial information. However, he also established that the capabilities of accountants, to a great extent predict the quality of information, which can be used to measure task performance.

CONCLUSION
Based on the findings of the study, it is concluded that accounting information systems have a significant influence on task performance of public accountants. It is also concluded that e-budgeting and e-reporting skills significantly influences task performance of public accountants. However, accountants have relative low skills in accounting information system application.

RECOMMENDATIONS
Based on the findings of the study, the following recommendations are made
1. Administrative policies must include clearly defined responsibilities and authorities to all jobs within the finance department of the institution, which contributes to helping staff develop core competencies in Accounting information system (AIS) application suitable to their job description.
2. The need for clear and specific work procedures which could be easily applied, which contributes to improving the quality of the accounting information and reports.
3. School authorities should also work on the findings of the study should be considered by decision makers or policy makers to give the best benefit to the organization such as an input for the strategy formulation and planning in the future.
4. The School management needs to concentrate on training and continuing education programs for employees in the finance department, and increase their efficiency at work, which improves the quality of the accounting information and reports.
REFERENCES

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