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DYNAMIC IMPACT OF ACCOUNTING INFORMATION SYSTEM ON FIRMS PERFORMANCES

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ABSTRACT---
The dynamic influence of accounting information system (AIS) on firm's performance was investigated in this study. A descriptive research design was employed and primary data were collected from MSMEs in Rivers state, Nigeria through the use of 225 questionnaires that were developed and distributed. Some of the questionnaires were personally administered while others were mailed. The primary data collected from the questionnaires were analyzed through the use of SPSS 23. The questionnaires were designed with the 5-point laker's scale of strongly agreed to strongly disagreed. The regression analysis was carried out to discover the link between the independent variable AIS and the dependent variables firm performance, firm profitability, financial statement and managerial competence. The findings of the analysis showed that AIS has a great influence on firm's performance, the quality of a firm's financial statement, firm's profitability and managerial competence.

KEYWORDS: *Accounting Information System, Firm's Performance*---

1. INTRODUCTION

Accounting information system (AIS) has evolved over time and has experienced lots of changes both in the public and private sector. The unending change of the global economy which is associated with speedy change in the production processes, huge demand for differentiated goods, high quality and quantity of information to be disclosed, competitive rivalry among competitors and great innovation amongst firms in the private sector, coupled with change in government policies, tax laws, tax rates, exchange rates, financial lending, regular monitoring of the state budget and spending in the public sector, has brought the need for regular checks, monitoring, recording, processing and analyzing of the financial information of government owned parastatals and the private sector. The unpredictable business dynamics and unethical manipulative activities of some firms in evaluating their financial statement through the adoption of wrong and misleading principles, guidelines and standard has brought the need for quality, effective and efficient accounting information system with crucial ingredient for the growth and survival of any economy and to assist in the preparation, presentation, monitoring, implementation, planning and controlling of the financial department of the organization.

Accounting information system mainly deals with the flow of data and the value of the information in the financial report. No doubt that the worth of accounting reports cannot survive without some basic principles, policies, concept, conventions, estimates, rules and regulations to govern its preparation and presentation. Accounting information system collects, process and report financial information relating to financial transactions of an organization. This data collected are transformed into useful information to aid owners, management, present and potential investors make

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informed decision that will help them achieve their set goals and objectives relating to the firm (Ofurum & Ogbonna, 2013).

Accounting which is the process of providing needed information regarding the financial activities of economic entities has been faced with series of diversity issues which erupts disharmony in the accounting profession. The quest of some firms to have a harmonized financial activities system brought about the accounting information system to help produce financial information that are objective, accurate, comparable, timely, cost effective, reliable and fit for purpose. Since the number of users and preparers of the accounting report are large, the is need for conformity in the varieties of accounting methods and procedures which a firm could adopt, develop and design to conceivably use in the in preparing its financial statement to satisfy each of its various user (Okozie, 2020).

At every point in time, managers need quality information that is significant, realistic and timely for strategic management of the business dealings to attain the objectives, goals, mission and vision of the firm. Since the foremost goal of a firm is to create wealth and maximize profit, the need for relevant information about the financial health of the firm is important. Accounting information system is a functional system saddled with the responsibility of processing and transforming financial data into useful information through the use of people and different system component to achieve a desired or common goal (Mohd, 2017).

Having a dynamic accounting information system is necessary in every firm since the financial statements are used to evaluate the overall performance and value of the enterprise. The greatest strength of an enterprise is its assets, and the fair value of its asset can only be gotten from the financial statements produced from its AIS. There is a claim that the success of a firm is mainly attributable to its AIS because it gives a clear view of the financial position of the business which attracts potential investors to buy its shares at a very high rate. A firm is rated successful if it is seen as good investment opportunity for investors and returns on investment is very high. (Yixuan & Dhamayanthi, 2021). Before the advent of computer, AIS was operated through the use of papers and humans to manually record, process and produce financial results in the firm. This process was cumbersome and slow and also led to a lot of mistakes and error which most times gives a view of the financial statement that are not true and fair and managers were flooded with information that made their reports false. After the advent of computers, firms started adopting the use of a computerize AIS which made the task easier, faster, cost effective with minimal or no errors. The use of technology in AIS has strengthen the firm trust on its financial statements, enhance confidence of investors in the capital market and upholds the integrity of the accounting profession errors (Hamood, Abdulwahid, & Khalid, 2021).

The essence of this research is to analyze if there is a link among AIS and the performance of a firm, to determine the influence of AIS on the profitability of a firm, if it impacts the firm performance and also to investigate if accounting information system has influence on managerial competences. Hence, in this research we explore answers to the following question:

i. *What is the relationship between accounting information system and firm performance?*
ii. *Does accounting information system have any impact on the financial statement of the firm?*
iii. *Does accounting information system have any impact on the profitability of the firm?*
iv. *Does accounting information system have an effect on managerial competence?*

From the ongoing, one could see that accounting information system is a vital segment of a firm and its information should be considered before taking any decision relating to the financial aspect of the firm. From the research questions stated above, the following hypothesis is drawn:

Ho1: *There is no relationship between accounting information system and firm performance.*
Ho2: Accounting information system does not have an impact on a firm's financial statement.
Ho3. Accounting information system does not have any impact on a firm's profitability.
Ho4. Accounting information system does not have an effect on managerial competence.

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2.RELATED LITERATURE

2.1Conceptual Review

Accounting Information System (AIS)

The AIS is regarded as a fundamental organizational element that facilitates the collection, categorization, computation, interpretation, and dissemination of pertinent financial data pertaining to a firm to its stakeholders, including managers, proprietors, investors, prospective investors, tax authorities, payables, and receivables (Moscove & Simkim, 2020). The authors of the publication cited are Yixuan and Dhamayanthi, and the work was published in 2021. The term AIS refers to a distinct unit or constituent of an enterprise that undertakes the processing of monetary dealings with the aim of furnishing consumers of information with score-keeping, attention-direction, and decision-making data. Accounting refers to the systematic recording, classification, and summarization of financial transactions that occur within an organisation, encompassing the inflow and outflow of resources. Effective record-keeping and general business management are crucial not only for operational purposes but also for legal compliance and tax obligations in various business settings. The discipline of accounting, whether in the public or private sector, provides a comprehensive assessment of an organization's financial well-being and operational efficacy. This assessment can facilitate effective resource allocation and strategic expansion. It is concerned with the receipt, custody, disbursement and rendering of stewardship of funds entrusted. (Romney & Steinbart, 2015) sees AIS as a system that collection, recording and processing of data into useful information by using innovative technology. The influence of a dependable AIS in the performance of a firm is obvious through its ability of reducing uncertainty through comparism of previous financial statements of the firm and with that of other related firms, increasing confidence in managing through display of accurate and reliable information and minimizing their cost through careful analysis of reliable costing techniques.

(Aziza, 2022) says AIS is the summation of accounting and information system which results to profitability and a financial statement that defines the firms' state of affairs and managerial competences.

Accounting: Accounting is a process that deals with the provision of needed information regarding the financial activities of an entity. It quantifies and qualifies economic activities in monetary terms as the financial transactions of an entity to aid planning, control, and decision-making. Adams (2021) described accounting as finding, evaluating, and conveying financial data to aid in making choices. An entity cannot survive without a well-functioning and organised accounting system. It is a lifeline that holds the integrity of any organisation. A well-functioning accounting system ensures that the latest trends of financial analysis that suits the dynamic business environment that is evolving rapidly is used to record and analyze all day-to-day transactions accurately and that the end result of an accounting activity which is a financial statement is well prepared and presented (Sufian, 2022).

Information system: Information system as it relates to accounting consist of people, software, hardware, network and data. These components inter-relates in the firm to carry out various activities like

- Arrangement: it entails sorting of data elements in a sequential and predetermined manner to make them understandable.
- Summarizing: it entails aggregation of data into s condensed order to reduce its quantity and increase its quality.
- Interpreting: this involves careful examination and explanation of the financial figures to ease understanding.
- Preparation of financial reports: the end result of AIS is the financial statement. It should be done accurately to provide an accurate depiction of the situation.
- Presentation of the financial statement: the financial statement should be presented in a way that its information can be useful for management decision making (Ofurum & Ogbonna, 2013).

Financial statement: financial statements has been defined by (Salehi & Mogadam, 2020) as a written record that conveys a business activity. These records are not just important for government tax purposes, but also for financing or investment decisions and most times for litigation purposes. Financial statements are official documents that provide information about a company's or entities financial situation and operations in a clear, succinct, well-organized

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manner. They are tools that gives a snapshot of the business performance which makes it easy for a firm to plan and control present and future activities and also make crucial financing decisions about the firm (Wikipidea, 2023). The end product of accounting information system is the financial statement which is either prepared annually, an interim statement or on a monthly, quarterly or semi-annually basis, it gives a summary of the financial state and wellbeing of the firm through certain quality information that ensures that investors and stakeholders have the opportunity to know about the current state of affairs and financial status of the firm before investing in their shares. However, the financial statement can be fraudulently manipulated to give a state of affairs that is not true and fair in order to lure investors to invest in the firm (Grande & Colomina, 2020).

Managerial competences: management value their performance base on the success and profitability of the firm. One of the key means of valuing a firm is through its financial statement. The financial statement gives management informed information about the state of affairs of the firm. Management competencies refers to habits, skills, knowledge, motives, capabilities and attitudes necessary to successfully manage the affairs of the different departments of the firm (Aziza, 2022). Management cannot prepare its condensed report without the help of the accounting information system end product which is the financial statement that gives it a realistic assessment of the company's condition of affairs. AIS which is a core system of all financial information sources its data from various units or departments of the organization such as finance, marketing, production, personnel, administrative, procurement and logistics to provide problem solving, score-keeping and attention-directing information to aid management for planning, controlling and implementing strategic decision to influence every unit of the firm so as to achieve its set goals and objectives (Khan, 2017).

Firm's profitability: The main focus of all profit-making organization is to maximize its wealth by increasing its profitability. The only way a firm can survive in the long run is through profit making. One of the foremost functions of AIS is to take proper records of all inflows and outflows of economic resources in the firm and compare the values to determine the profit or loss for the period. Through a highly quality accounting information system, an entity can compare its previous records with the present ones, understand similarities and differences and boast profitability through proper planning and control of its economic resources (Sarker, 2020).

Firm's performance: A business's performance can only be measured through its accounting records. The accounting reports gives a clear picture of the financial position of the business at all point in time. Management can only make its decision through the end product of accounting information system which analysis the firm's data and generate various alternatives with the use of the processed information. Management which is saddled with the responsibility of the entire firm can only succeed if it has accurate and reliable information about the affairs of the firm. A firm's performance is seen as good if its income for the period is far greater than its expenses in such a way that it can declare a very high profit for the period (Hossain, & Rahman, 2019).

The part of AIS in an entity cannot be overlooked. No firm can survive with it. Management of an entity cannot make decision without the financial statement and investors will not invest in a firm with a look at its favorable financial statement. AIS increases consistency and accuracy of decision making through capability of documenting all relevant facts and circumstances that surrounds an event and reduces the need for highly paid experts, to effectively direct and control the use of limited resources to achieve the firm's set goals and objectives. AIS is a combination of people, database management, information technology, business operation, transaction processing, control, reporting format, system development and operation, accounting and audit requirements, communication and management decision making. Its end result is to provide useful information that are objective, timely, concise, complete, detailed, reliable, comparable, cost-effective, accurate, confidential, representative and fair at the right form and place to dynamically influence the firm's performance at all time.

2.2 Theoretical framework

Agency theory: It suggest the separation of responsibility among different units to achieve a better result. It was propended by Jensen and Mecking in 1986. This theory is of the opinion that different units in the firm can work better if they have unification of interest. In the contest of accounting information system, it implies that the AIS has the responsibility of handling all financial transactions and data in the firm to produce a financial statement which is much needed by management and directors for growth and survival. The obligation of finance which measures profitability, growth and survival is shifted to AIS and decentralized from management to ensure efficiency and productivity. Agency theory opines that there is existence of conflict among different units when given same quest, so the work load should be divided and shared among these units with each facing a different task but with a sole aim and objective as the end result. AIS has the responsibility of processing all financial transaction of physical and non-physical elements by classifying, recording, summarizing, analyzing and interpreting them into simple accounting terms for managers to aid control and planning so as to achieve the main purpose for the firm's existence (Naimah, 2012).

Contingency Theory: accounting information system is mainly affected by several contingencies like: technological advancement, unending request of top-level management, fluctuation of market, increase and decrease in demand and supply. This theory is of the view that for a firm to achieve satisfaction, it must structure its accounting information system in such a way that the difference between high performance results and low performance results can spoted. This should be done to increase performance and reduce uncertainty and diversification. The idea focuses on the linkage of every component of the AIS, organizational structures and its efficacy, internal environment, external environment, culture, laws and technology to interact and produce results that are top notch and can affect the decision of management at all times (Harrison, 2023).

2.3 Empirical Review

In 2022, Tonye and Porbeni employed an ex-post facto research design to examine the impact of accounting information on the financial performance of insurance firms registered in Nigeria. Ten insurance companies were chosen for the duration of the investigation, which spans from 2015 to 2020. The present study utilized yearly reports and financial statements sourced from insurance institutions in Nigeria. The data that was acquired was subjected to analysis through the use of a model based on multiple regression. The R-squared coefficient of determination was utilised to demonstrate the extent to which explanatory factors can account for the variability in stock prices, thereby highlighting the level of diversity that can be explained. The T-statistic and F-statistic were utilized to demonstrate the magnitude of the impact of the independent variable on the dependent variable. The results of the regression analysis revealed that the utilisation of accounting information as proxies for cash flow ratio and book values did not have a significant impact on the stock price at a 5% level of significance. Furthermore, the impact was observed to be negative but statistically insignificant.

In 2019, Ida and Lalu conducted an analysis on the impact of the AIS on the performance of micro, small, and medium enterprises (MSMEs), with a focus on the mediating role of financial statement quality. The study was conducted within the UMKM trading industry located in the West Lombok Regency of the West Nusa Tenggara Province. The study's population comprised 1879 businesses, all of which were (MSMEs) located in the West Lombok Regency area. The study encompassed a total of 152 participants. The data was subjected to analysis using descriptive statistics and multiple regression analysis. The path diagram serves as a visual representation of the theoretical causal relationships between variables.

In 2022, Sufian conducted an investigation into the influence of the AIS on the performance of government and non-government banks in Bangladesh. To attain the research purposes, a dataset was gathered from a sample of 23 banks, both governmental and non-governmental. A questionnaire was administered to test the hypotheses formulated for this study, with a total of 103 respondents participating in the survey. The study employed regression analysis to investigate the influence of (AIS) on the banking sector's performance. Using Excel 2016, the study used AIS as an independent variable and performance as a dependent variable. The results of the research demonstrate that AIS significantly affects both governmental and private organisations banks in Bangladesh in terms of productivity.

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In 2021, Wu and Dhamayanthi conducted a study. The researchers conducted an analysis of the effects of AIS on the performance of organisations in China. The study employed primary data and utilised several statistical tests, including descriptive analysis, normality tests, linearity tests, Pearson correlation analysis, and multiple regression analysis, to examine the data obtained from a sample of 200 participants. The study's findings suggest that the accounting information system has a significant influence on the attainment of organisational success.

Hamood, Abdulwahid, and Khalid (2021) piloted a study to examine the impact of computerised AIS risks on external auditors' work quality in audited facilities. The research was conducted on external auditors from Yemen, with a specific sample size of 120 individuals who were chosen at random. The methodology employed for data collection involved the use of questionnaires. The data that was gathered underwent processing through SPSS version 23. The analysis of the dependent variables on the independent variables was conducted through the implementation of multiple regression analysis and descriptive statistics. The findings of this investigation have demonstrated a statistically noteworthy impact of risk linked to the utilisation of computerised AIS, encompassing human risks, environmental risks, and virus-related risks, on the quality of work performed by external auditors. Nevertheless, the primary risk to the external auditor within the audited facilities pertains to human factors.

In 2022, Aziza conducted a study on the influence of AIS on the performance of organizations. The objective of this research is to determine. The present investigation examines the data obtained from a sample of 30 banks that are registered with the Dhaka Stock Exchange (DSE). The present study utilised regression analysis through the software programme SPSS 23 to examine the causal associations among the variables. The study conducted a survey of 200 senior management employees from private commercial banks in Bangladesh and found empirical evidence supporting a significant correlation among AIS and organizational performance.

3. METHODOLOGY

Descriptive research study was utilized for the research. Primary data were obtained from MSMEs in Rivers state, Nigeria through the use of 225 questionnaires that were developed and distributed. Some of the questionnaires were personally administered while others were mailed. The primary data collected from the questionnaires were analyzed through the use of SPSS 23. The questionnaires were designed with the 5-point scale of strongly agreed to strongly disagreed. Regression analysis was carried out to determine the link among the independent variable accounting information system and the dependent variables firm performance, firm profitability, financial statement and managerial competence.

Model Specification

In other to achieve the aim of this inquiry, accounting information system will be tested by regression statistic to ascertain its influence on firm's performance, firm's profitability, financial statement and managerial competence in Rivers state, Nigeria. The functional relationship model is expressed as follows:

AIS = (FPM, FPT, FST, MCP)

Where

AIS = Accounting Information System FPM= Firm Performance FPT= Firm Profitability

FST= Financial Statement MCP= Managerial Competency

The equation of this model is thus

$$LogAIS = \beta_0 + \beta_1 FPM + \beta_2 FPT + \beta_3 FST + \beta_4 MCP$$

Log = Natural logarithm of the variables β_0 *= Constant/Fixation*

$\beta_1 \ldots \beta_4$ *= Independent variable coefficients*

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4.RESULTS AND DISCUSSION

Hypothesis 1.

There is no relationship between accounting information system and firm performance.

Table 4.1a Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.621[a]	.744	.646	.1952

Predictors: (Constant), AIS
Dependent Variable: FPM

Table 4.1b Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.005	.085		1.407	.161
	AIS	.791	.029	.887	28.692	.000

a. Dependent Variable: FPM

From the analysis done above in table 4.1a-4.1b, the regression results for the link among AIS and firm performance is shown. It is seen that the coefficient of the determinant Adjusted R square (R^2) = 0.646. This means that 64.6 percent in the variance of the firm's productivity is caused by the quality of the AIS. The p-value is .000 which is less than 0.05 shows that there is a substantial association among AIS and firm performance; hence, we reject the null hypothesis.

Hypothesis 2.

Accounting information system does not have an impact on a firm's financial statement.

Table 4.2a Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.861[a]	.874	.948	.2151

Predictors: (Constant), AIS
Dependent Variable: FST

Table 4.2b Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.025	.86		-.047	.637
	AIS	.758	.027	.927	41.113	.000

a. Dependent Variable: FST

Table 4.2a-4.2b shows the regression results for the impact of AIS on business's financial report. The Adjusted R square (R^2) = 0.948 shows that 94.8 percent of the quality of the financial statement is influenced by the firms AIS. Also, the P-value of 000 < 0.05 shows that there is an important link between AIS and a firm's financial statement; hence, we reject the null hypothesis.

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Hypothesis 3
Accounting information system does not have any impact on a firm's profitability.

Table 4.3a Model Summary

Model	R	R Squares	Adjusted R Square	Std. Error of the Estimate
1	.837[a]	.890	.773	.1963

Predictors: (Constant), AIS
Dependent Variable: FPT

Table 4.3b Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.027	.69		-.028	.597
	AIS	.558	.034	.651	39.421	.000

Dependent Variable: FPT

Table 4.3a-4.3b shows the regression analysis results for the impact of AIS on a firm's profitability. The Adjusted R square (R^2) = 0.773 shows that 73.3 percent of a firm's profitability is attributed to its AIS. The P-value of 000 which less than 0.05 shows there is a significant link among accounting AIS and the profitability of a firm; hence, we reject the null hypothesis.

Hypothesis 4
Accounting information system does not have an effect on managerial competence.

Table 4.4a Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.887[a]	.729	.567	.2153

Predictors: (Constant), AIS
Dependent Variable: MCP

Table 4.4b Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.033	.132		-.0761	.552
	AIS	.695	.015	.546	16.981	.000

a. Dependent Variable: MCP

From the analysis done above in table 4.4a-4.4b, the regression results for the effect of AIS on managerial competence is shown. It is seen that the coefficient of the determinant Adjusted R square (R^2) = 0.567. This means that 56.7 percent in the variance of the firm's performance is caused by the quality of the AIS. The p-value is 000 which is less than 0.05 shows that there is accounting information system does have effect on managerial competence; hence, we reject the null hypothesis.

CONCLUSION

The dynamic influence of AIS on firm's performance was analyzed in this research. Primary data was used from the questionnaires that were distributed and retrieved. The study employed the use of descriptive statistics and regression analysis to evaluate the influence of AIS on firm's performance, firm's profitability, firm's financial statement and managerial competence. The results from the analysis showed that accounting information system to a great extent influence the performance of the firm and if it is well structured and functional, it will result to an increase in efficiency since daily transactions of the firm are recorded and analyzed and each unit or individual is meant to give account of task entrusted and AIS will also lead to a decrease in efficiency since less productive units or individuals will be called upon and corrective measures will be taking and this will in turn yield more profitability for firm. Form the results of the regression analysis carried out, it showed that accounting information system is the bedrock for a quality financial statement. If the financial statement of a firm shows that the firm is making profit, it simply means that management is competent.

Recommendation

a. Firms should strive for a sound and well-structured AIS with the use of modern technology and financial analytical tools.
b. Qualified personnel's with accounting and technological knowledge should be saddled with the task of running the accounting information system so as to get the best output.

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