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INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) AS CORRELATES OF ACCOUNTING STAFF PERFORMANCE IN ALEX EKWUEME FEDERAL UNIVERSITY NDUFU-ALIKE (AE-FUNAI)

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ABSTRACT

This study examined Information and Communication Technology (ICT) as correlates of Accounting Staff Performance in Alex Ekwueme Federal University Ndufu-Alike (AE-FUNAI). The study aimed to examine the extent to which use of Internet Access has enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike and examine the extent to which use of Payment Website has enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. This study was anchored on the Technology Acceptance Model (TAM) proposed by Fred Davies in 1989. The researcher adopted Descriptive Survey Design. The population of the study was 225. Judgmental Sampling Technique was adopted. The data for this study were gotten from Primary source. The instrument used by the researcher for data collection was Structured Questionnaire. Data were analyzed using Frequency Tables, Mean and Standard Deviation. The Pearson Product Moment Correlation Coefficient (r) was used to test the hypotheses formulated for the researcher. Findings revealed that use of Internet Access has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike and Use of Payment Website has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Based on the findings, it was recommended that there is need for management to ensure constant Internet Access to enhance performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike and there is need for upgrade of Payment Website to enhance performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

Keywords: Information and Communication Technology (ICT), Accounting Staff Performance

Introduction

Information and Communication Technology (ICT) refers to the broad range of technologies, tools, and systems that are used to create, store, transmit, retrieve, and manage information. Abasilim and Edet (2022) submitted that it encompasses both information technology (IT) and telecommunications, combining hardware, software, and network resources to facilitate

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communication and information processing. Key Components of ICT include hardware, software, and internet. Hardware includes physical devices such as computers, servers, mobile phones, and networking equipment (e.g., routers, modems). Adiele (2023) opined that software includes applications and programs used for data processing, communication, and management (e.g. Accounting software, web browsers, email clients). Internet networks include systems that enable data sharing and communication, such as the internet, intranets and local area networks (LANs) (Adiele, 2023). These components are applied by accounting staff in the performance of their duties and responsibilities especially in the university system.

Accounting is the process of identifying, classifying and recording, and presentation of financial economic activities of an entity with the aim of facilitating decision making by the users of the information (Adiele, 2023). This process is usually done manually with the use of separate ledgers to record financial transactions. It involves the use of paper, books and pen to record and prepare financial statements and manual calculations. This task is tedious and time consuming and can therefore lead to several human errors (Azemi, Romle, and Udin, 2024). In today's generation Information and Communication Technology have been used in most activities. They are performed with the use of electronic gadgets such as Computers, Computer software and the internet. The accountant only needs to enter the transactions into the software which simply performs computations and presentation thereby relieving the accountant of such task (Azemi, Romle, and Udin, 2024). The role of Information and Communication Technology (ICT) in shaping the performance of accounting staff in Nigerian universities has evolved significantly over the past few decades. This evolution is influenced by advancements in technology, increasing global competition, and the growing need for accountability and efficiency in the educational sector (Azemi, Romle, and Udin, 2024).

During Nigeria's early post-independence years, accounting in universities was manual, labor-intensive, and time-consuming. Accountants relied on paper-based systems, ledger books, and calculators to record, process, and report financial transactions (Azemi, Romle, and Udin, 2024). This traditional approach was prone to human error, inefficiencies, and delays, which hampered the accuracy and timeliness of financial reports.

The adoption of ICT in Nigeria began to gain traction in the 1990s, spurred by the global shift towards digitalization and the Nigerian government's policies aimed at integrating ICT into various sectors. Universities began exploring the use of basic accounting software such as Microsoft Excel and early versions of Peachtree (now Sage) to automate some aspects of financial management (Azemi, Romle, and Udin, 2024). This

marked the beginning of a gradual transformation in accounting practices. ICT tools introduced during this period improved data accuracy, streamlined repetitive tasks, and enhanced the ability of accounting staff to manage increasing financial complexities in universities.

The 2000s saw a rapid expansion of ICT infrastructure in Nigerian universities, driven by the federal government's policies and support from international organizations. Abasilim, & Edet, (2022) submitted that initiatives such as the National Information Technology Development Agency (NITDA) were established to promote ICT adoption. Universities invested in more sophisticated accounting software like SAP, Oracle Financials, and Tally (Choudrie, Umeoji, & Forson, 2022). ICT adoption during this phase revolutionized financial reporting, budgeting, payroll management, and internal control processes. Accounting Staff began to shift their focus from routine bookkeeping to more strategic tasks such as financial analysis and planning.

In recent years, the adoption of advanced ICT tools such as cloud computing, enterprise resource planning (ERP) systems, and data analytics has significantly enhanced the performance of accounting staff in Nigerian universities. Nchuchuwe, & Ojo, (2022) argued that these technologies have enabled real-time data access, improved financial transparency, and strengthened compliance with regulatory requirements. Moreover, the rise of e-learning and online platforms in Nigerian universities has increased the demand for efficient financial systems to handle tuition payments, grants, and other financial operations seamlessly (Olaekan & Olatunji 2018). ICT has also facilitated better integration of accounting functions with other university departments, leading to a more cohesive financial management system.

The usage of Information Technology has been a challenge to some users and organizations. While ICT has brought numerous benefits, challenges such as inadequate infrastructure, limited ICT training for staff, cyber security risks, and high implementation costs remain barriers to full adoption. This is due to the constant evolution of technologies and new things coming up daily (Azemi, Romle, and Udin, 2024). A challenge is that of language, as well as technicality, some of this computer software comes in languages that cannot easily be understood by the users, they have features that involve codes and other computer languages. In addition, Choudrie, Umeoji, & Forson, (2022) and Okudo (2022) added that another challenge is the difficulty to adjust to such frequent changes. Some workers may lose interest and this may lower job morale, but others may see it as a task in order to maintain relevance and it gives them a job focus. Generically, there is difficulty in the measurement of the cost and benefits of ICT on organizational performance as it is a

wide qualitative factor that cannot be measured easily, numerically. Though, proved that information technology has brought about positive changes in organizations, familiarization has not been the easiest. Organizations have to follow the trend, to be up-to-date, and so have to invest as much as they can.

In Nigerian Universities including Alex-Ekwueme Federal University Ndufu-Alike, the usage of computers and other advanced technology have increasingly been adopted in most practices including accounting. Prior to this, accountants were vigorously involved in all accounting activities as the traditional methods were in place. Daily records had to be kept by humans, preparation of financial statements such as the statement of financial position and statement of comprehensive income were done manually by the accountant (Linus, 2012). The implication of technology has indeed caused obvious changes in organizations relating to their accounting systems and organisational performance, which has been of great concern and interest. Accounting decisions and plans have to be made with consideration of ICT in order for organizations to stay relevant and competitive. It is necessary to acknowledge that computerized systems, have improved the functionality of accounting departments in organizations. By so doing, has increased the timeliness of accounting information which enable accountants to prepare reports and operations analysis, which give a clear picture of current operations, useful to the management. Records can be kept and tracked more effectively with the use of computerized system increasing company efficiency and minimizing errors to ensure customer satisfaction. So far, ICT has improved corporate relationships, facilitated speed and enhanced quality delivery in jobs. It has also improved productivity and increased value creation of organizations. ICT is important for a firm's growth and survival, it is an integral part and fundamental to support, sustain and grow a business (Ali, Abbas & Reza, 2013). ICT plays a vital role in modern society by enabling rapid information sharing, enhancing productivity, and fostering innovation in various fields. It is against this background that the researcher was motivated to examine how Information and Communication Technology (ICT) enhance the performance of Accounting Staff in Alex Ekwueme Federal University Ndufu-Alike (AE-FUNAI).

Statement of the Problem

The performance of accounting staff in Nigerian universities is critical to the efficient management of financial resources, compliance with regulatory standards, and the overall sustainability of these institutions. However, the traditional, manual accounting methods previously employed have proven to be time-consuming, error-prone, and inefficient, particularly in managing the

increasing complexity of financial transactions in a modern university setting.

Despite the global shift towards the adoption of Information and Communication Technology (ICT) to enhance organizational efficiency, many Nigerian universities have faced significant challenges in integrating ICT into their accounting processes. These challenges include limited access to reliable ICT infrastructure, inadequate training for accounting staff, resistance to change, and high costs associated with acquiring and maintaining advanced accounting systems.

As a result, the potential of ICT to improve the timeliness, accuracy, and reliability of financial reporting, budgeting, and internal controls remains underutilized in many universities. This gap has led to inefficiencies in financial management, delayed decision-making, and a lack of transparency, which can adversely affect the reputation and operations of universities. Despite the numerous benefits of ICT in enhancing efficiency and accuracy, its adoption in the accounting functions of Nigerian universities faces several challenges that affect the performance of accounting staff.

The financial constraints faced by many universities hinder the acquisition and maintenance of ICT systems. Costs associated with purchasing advanced accounting software, upgrading systems, and maintaining ICT infrastructure are often prohibitive, particularly for public universities with limited budgets. The increased use of ICT in financial management exposes accounting systems to cyber security threats, such as data breaches, hacking, and fraud. These risks create concerns about the security and confidentiality of sensitive financial data.

Some accounting staff and university administrators exhibit resistance to adopting new ICT tools due to a preference for traditional methods or fear of redundancy. This resistance can slow down the implementation process and limit the benefits of ICT adoption. As noted by Okudo (2021), unstable power supply is a common problem in Nigeria, which disrupts ICT operations and reduces the productivity of accounting staff. Power outages can result in data loss, interrupted workflows, and delays in financial reporting. In many universities, ICT systems used for accounting are not integrated with other administrative functions, such as student registration or human resources. This lack of integration leads to duplication of effort, inconsistencies in data, and inefficiencies in financial management. Rigid institutional policies and bureaucracy often delay the procurement and implementation of modern ICT solutions. Additionally, some universities may rely on outdated accounting systems that are incompatible with current technologies. Many universities struggle with inadequate

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technical support for maintaining and troubleshooting ICT systems. This can lead to prolonged system downtime and reduced productivity of accounting staff. It is against this background that the researcher was motivated to examine Information and Communication Technology (ICT) as correlates Accounting Staff Performance in Alex Ekwueme Federal University Ndufu-Alike (AE-FUNAI).

Purpose of the Study

The purpose of the study is to examine Information and Communication Technology (ICT) as correlates of Accounting Staff Performance in Alex Ekwueme Federal University Ndufu-Alike (AE-FUNAI). Specifically, the study seeks:

1. To ascertain the extent to which Internet Access has enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.
2. To investigate the extent to which use of Payment Website has enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

Research Questions

The following questions were raised to guide the study:

1. How has Internet Access enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike?
2. To what extent has the use of Payment Website enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike?

Research Hypotheses

The following hypotheses were raised to guide the study:

HO_1: Internet access has not significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

HO_2: Use of Payment Website has not significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

Methodology

The researcher adopted Descriptive Survey Design. The population of the study was 225. Judgmental Sampling Technique was adopted. The data for this study were gotten from Primary source. The instrument used by the researcher for data collection was Structured Questionnaire. Data were analyzed using Frequency Tables, Mean and Standard Deviation. The Pearson Product Moment Correlation Coefficient (r) was used to test the hypotheses formulated for the researcher at 0.05 error significant.

Analysis and Result

In the course of the study, 225 copies of the questionnaires were distributed to the respondents out of which 211 copies representing 93.8 percent were returned valid whereas 14 copies representing 6.2 percent were not returned. This implies that majority

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of the questionnaire instrument were returned valid and data presentation was based on the 211 valid copies.

Test of Hypotheses

HO_1: Internet access has not significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

HA_1: Internet access has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

Table 1: Correlations Test of Hypothesis One

Correlations

		Internet access	Performance
Internet access	Pearson Correlation	1	.621*
	Sig. (2-tailed)		.000
	N	211	211
Performance	Pearson Correlation	.621*	1
	Sig. (2-tailed)	.000	
	N	211	211

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

The result of the test of hypothesis above revealed a correlations coefficient of 0.621 which implied that there was a significant positive relationship between internet access and performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Moreover, the result showed a p-value of 0.00 which was lesser than the 0.05 level of significance. Consequent upon the decision rule, the alternate hypothesis was accepted while the null hypothesis was rejected and it was upheld that internet access has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

HO_2: Use of payment website has not significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

HA_2: Use of payment website has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

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Table 2: Correlations Test of Hypothesis Two

Correlations

		Use of payment website	Performance
Use of payment website	Pearson Correlation	1	.701*
	Sig. (2-tailed)		.000
	N	211	211
Performance	Pearson Correlation	.701*	1
	Sig. (2-tailed)	.000	
	N	211	211

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

The result of the test of hypothesis above revealed a correlations coefficient of 0.701 which implied that there was a significant positive relationship between use of payment website and performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Moreover, the result showed a p-value of 0.00 which was lesser than the 0.01 level of significance. Consequent upon the decision rule, the alternate hypothesis was accepted while the null hypothesis was rejected and it was upheld that use of payment website has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

Findings of the Study

In the course of the study, the following findings as summarized were made:

1. Internet access has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Internet access has enhanced use of cloud-based accounting.
2. Use of Payment Website has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Use of Payment Website has enhanced online collection of school fees by accounting staff.

Discussion of Findings

In the course of the study, the following findings as discussed were made:

The first objective sought to examine how internet access has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. The result of the test of hypothesis above revealed a correlations coefficient of 0.621 which implied that there was a significant positive relationship between internet access and performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Moreover, the result showed a p-value of 0.00 which was lesser than the 0.05 level of significance. Consequent upon the decision

rule, the alternate hypothesis was accepted while the null hypothesis was rejected and it was upheld that internet access has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. This finding is consistent with Azemi, Romle, and Udin (2016), who found that the adoption of ICT infrastructure significantly improved efficiency, accuracy, and service delivery among public sector staff. It also aligns with Ali, Abbas, and Reza (2013), who reported that reliable ICT access enhances employee productivity and organizational performance.

Secondly, the study found that use of payment website has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. The result of the test of hypothesis above revealed a correlations coefficient of 0.701 which implied that there was a significant positive relationship between use of payment website and performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Moreover, the result showed a p-value of 0.00 which was lesser than the 0.01 level of significance. Consequent upon the decision rule, the alternate hypothesis was accepted while the null hypothesis was rejected and it was upheld that use of payment website has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. This finding is supported by Olalekan and Olatunji (2018) and Okudo (2024), who found that the adoption of electronic payment systems significantly improved the efficiency and effectiveness of accounting personnel by reducing transaction time, minimizing errors, and enhancing the accuracy of financial records.

Conclusion

Based on the findings, the study concluded that Information and Communication Technology (ICT) has aided Accounting Staff Performance in Alex Ekwueme Federal University Ndufu-Alike (AE-FUNAI). Use of internet access to enhance performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike. Use of payment website has significantly enhanced performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

Recommendations

Based on the findings of the study, the following recommendations were made:

1. There is need for management to ensure constant internet access to enhance performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.
2. There is need for upgrade of payment website to enhance performance of accounting staff in Alex Ekwueme Federal University Ndufu-Alike.

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