## ICT4D Towards Sustainable Development: A Cross-Cultural Study between Mexico and the Democratic Republic of Congo

Authors : Raquel Pérez Estébanez, Elena Urquía Grande, Martha Ríos Manríquez, Manuela Cañizares Espada Abstract : A fast spread of information and communication technologies (ICT) occurred in low-income countries and communities. ICT use contributes to the development of emerging economies in several ways. Firstly, accounting and financial software empowers sustainable development in line with the SDGs nº8 and 9: economic growth and innovation of emerging countries in the long term. Additionally, ICT tools can help development by saving money, which is critical for microentrepreneurs. This research has three objectives: first, to determine the ICT4D factors that explain micro-entrepreneur development in the Democratic Republic of Congo and Mexico; second, to analyze the importance of mobile phones in business transactions; and finally, to analyze comparing the level of ICT and accounting information systems (AIS) in Africa and Latin America. We designed a survey to study the impact of AIS and ICT on microentrepreneurs' households in both countries. Regarding the samples, the DRC consists of microentrepreneurs from a rural neighborhood in south Ethiopia, whereas the Mexican comprises microentrepreneurs below the poverty level from Celaya (Guanajuato). The survey includes variables about their access to AIS and their ICT adoption level and use. Different multivariate analyses were run. It is interesting to highlight that the countries analyzed, with differences in culture, language, and various idiosyncrasies, have two factors that explain micro-entrepreneur technological development, namely, the training received in using ICT for business and mobile phones 'use for business management and households. Our findings show that better financial and economic reporting through accounting information systems is key for micro-businesses to promote their sustainability development. The results of this research contribute to the theoretical framework for the DRC and Mexican contexts of ICT and AIS, and let's compare them with other international studies. This study empirically validates that the use of mobiles and ICT training add to business growth and development impact. Furthermore, the study emphasizes on ICT4D, pointing to a sample of micro-entrepreneurs from the "South Region."

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