

Information Technology and Professional Behavior: An Empirical Examination of Auditing and Accounting Tasks

Authors : Michael C. Nwaohia

Abstract : Whereas anecdotal evidence supports the notion that increase in information technology (IT) know-how may enhance output of professionals in the accounting sector, this has not been systematically explored in the Nigerian context. Against this background, this paper examines the correlation between knowledgeability of IT and level of performance at everyday auditing and accounting tasks. It utilizes primary and secondary data from selected business organizations in Lagos, Nigeria. Accounting staff were administered structured questionnaires which, amongst other things, sought to examine knowledge and exposure to information technology prior to joining the firms and current level of performance based on self-reporting and supervisor comments. In addition, exposure to on-the-job IT training and current level of performance was examined. The statistical analysis of the data was done using the SPSS package. The results strongly suggest that prior exposure to IT skills enabled accounting professionals to better flexibly fit into the dynamic environment in which contemporary business takes place. Ultimately, the paper attempts to explicate some of the implications of these findings for individuals and business firms.

Keywords : accounting, firms, information technology, professional behavior

Conference Title : ICBAF 2016 : International Conference on Behavioural Accounting and Finance

Conference Location : San Francisco, United States

Conference Dates : June 09-10, 2016