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Keywords: Computerized accounting information system; performance of SMS; business enterprises; financial reporting; quality, decision-making; quantitative; data; questionnaire; reliability; validity; management reference



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*Article*

# The Impact of Computerized Accounting Information System on the Performance of SMS Business Enterprises in Burao District

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**Abstract:** This study established a relationship between computerized accounting information systems (CAISs) and performance of SMS business enterprises in Burao, Somaliland. The main three objectives of this study were; (1) to assess the impact of computerized accounting information System on the performance of SMS business enterprises in Burao. (2) To measure the role of CAIS in the control system and management performance of SMS business enterprises in Burao. (3) To measure the impact of CAIS on the financial and operational performances in SMS business enterprises in Burao. The research approach of the study was quantitative research approach. The data used in this study was primary data obtained from the results of questionnaire survey on respondents. It was also utilized secondary data from the national documents, reports, different books, published materials and websites on the topic under the study. Using Slovene's formula, a sample size of 150 was used to collect data from respondents at SMS business enterprises in Burao through purposive sampling techniques. The data was analyzed through use of descriptive and inferential statistics. Reliability test and Validity test were also employed to test consistency of the measure and validity of data collected. The research findings indicated that there is a positive relationship between CAIS and the Performance of SMS business enterprises in Burao. This study recommended that SMS business should take advantage of the excellent benefits derivable from the adaption of well-designed CAIS because this will help to achieve a high and acceptable standard of quality in the performance of their business operations. The Management of SMS business enterprises (using CAIS) will benefit from this study understanding the impact of CAIS on their business practices. The academic generation and researchers will also benefit from the study in terms of literature review in matters of computerized accounting systems. In other terms, this will act as a point of reference for other future researchers.

**Keywords:** computerized accounting information system; performance of SMS; business enterprises; financial reporting; quality; decision-making; quantitative; data; questionnaire; reliability; validity; management; reference

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## 1 Introduction

The Accounting Information System (AIS) is a complex system, integrated to perform the potential accounting functions. AIS functions are in gathering, processing, storage the data, to allocate sufficient and qualitative and quantitative information for accounting information users. AIS can be Either Computerized accounting information system or Manual accounting information sytem. In this research, we focused on the computerized accounting information system (CAIS) and its impacts. The CAIS is an accounting system in which all the financial transactions are recorded in accounting software. This system began to be used after World War II when the first computer software was invented. But, today, it is the most commonly used system of accounting information systems.

Generally, businesses around the world (large, medium, and even the small scales) include: Somali ones have begun to move away from the old accounting information system that was a manual system. Therefore, this system with its integrated components seems to have an effect on the performance, effectiveness and productivity of business enterprises as resulted by old literatures. However, this study was organized to measure the impact of Computerized accounting information system on the performance of SMS business enterprises in Burao district in account of (terms of) Accounting procedure, decision-making and staff motivating processes, service delivering and simplifying audit processes. The study relates to a number of the scientific theories, include; basic accounting theories which include the cost principle theory and others (Danielle, 2018), Maslow's hierarchy of needs theory (Kendra, 2022), and the job characteristics model theory (Dr. Annette, 2020).

Problem Statement, the information is an asset. Therefore, most business enterprises continue to increase spending on information system. Most organizations focus on developing information system in order to support decision system, communication and reporting, knowledge management, as well as many others. The key part of information system needed for decision making and other steps in the business organizations is Accounting Information System (AIS). The accounting information system is a way of tracking all accounting and economic business activities for the company. Accounting information system is an unbiased tool for an effective administration and management, and it includes Manual accounting information system (MAIS) and Computerized accounting information system (CAIS). MAIS is a system of accounting that uses physical registers and account books for keeping financial records. This system was the old and basic AIS in its first ages. But that system has now been removed. Most international businesses use the other system of CAIS. CAIS is an accounting system that uses an accounting software for keeping and recording financial transaction. However, Somali small and medium scale business enterprises started to use this system of CAIS from 2010. Many researchers have shown that computerized accounting information system adoption does increased firm's performance, profitability, and operations efficiency in Many countries such as: Malaysia (Nizam, 2018). However, there is uncertainty in predicting how much the Computerized Accounting Information System (CAIS) has an impact on the performance of SMS business enterprises in Burao. However, I used this study to measure the impact of Computerized Accounting Information System on the Performance of SMS business enterprises in Burao district in subjects of Accounting Procedures (In financial performance), decision-making process and staff motivating (In managerial performance), service delivering (In operational performance) and simplifying audit process (for control system).

## **2. Literature Review**

### *2.1. Empirical Studies*

Abdi-zalaam and Hawa (2019) examined "the usage of CAIS and its impact on the performance of SMEs in Somalia" Using survey methods and found out that the CAIS has a significant impact on performance of SMEs in Somalia. The study results encourage and provide opportunities to increase the quality of the CAISs, taking into consideration his importance on performance at SMEs in Somalia (Abdi-zalam and Hawa , 2019).

Mohammed Ilyas (2014) examined "the relationship between computerized accounting systems and performance of selected wholesale companies in Mogadishu, Somalia" with these three objectives; 1) to examine the effectiveness of computerized accounting systems; 2) to assess the performance of selected wholesale companies; and 3) to find out whether there is significant relationship between computerized accounting systems and performance of selected wholesale companies in Mogadishu, Somalia, Using a descriptive correlational and cross-sectional survey design involving both qualitative and quantitative approaches was employed. His findings revealed that computerized accounting was effective in the selected wholesale companies, performance of the selected wholesale companies was also found to be high, and the relationship between effectiveness of computerized accounting and performance of the selected wholesale companies in Mogadishu was also positive and significant (Mohammed, 2014).

Ahmed Mire (2011) investigated how the computerized accounting systems affect the organizational performance, Using a case study design (at Hormuud Telecom, Somalia), and quantitative methods. His findings showed that the computer with its information and system has greatly influence the Telecom industry and still revealing that there is a lot of room for new expansions and improvement as the technology advances, the influences involve positive excellent of services delivery e.g. taking decision promptly and immediately, easy depositing of funds in one branch and retrieve it at another branch location instantly (Ahmed, 2011).

Anas Khan (2017) also examined “the impact of AIS on the organizational performance specifically of procter and gamble in Kumasi, Ghana”, using collections through questionnaires designed and found out that there is a significant impact of accounting information system on the organizational performance in the company under study (Anas, 2017)

Reza Pirayesh and his friends (2018) investigated ‘the effect of computerized accounting information system on managers’ decision making process’ and used 124 numbers of questionnaire distributed between financial managers, accountants and auditors of accounts supreme court and accountants of administrator of Alborz state, Iran. Th results of their research show that computer information accounting system increases the reliability of information and this in own rotate facilitates the matter of decision makings by managers (Reza Pirayesh, Mohammadreza Forouzandeh and Somayeh Idea Louie, 2018).

Moujood Shiraj (2015) examined “the impact of using computerized accounting systems (CAS) in financial reporting among SME in the South Eastern region in Sri Lanka”, Using collections through questionnaires and concluded that the understanding of the impact of using computerized accounting systems (CAS) in financial reporting is very significant to the small medium industries. industries can make use of these information to advance appropriate strategies to present financial reports successfully in future (Moujood, 2015).

Richmell, Ifred and Kwaku (2016) investigated “Computerized Accounting Systems Usage by Small and Medium Scale Enterprises in Kumasi Metropolis, Ghana” and concluded that usage of CAS by SMEs has the potential to improve their performance and in the other side, the cost, lack of education on the benefits of the usage and knowledgeable personnel are negatively affecting the usage of the software (Richmell Amanamah, Alfred Morrison and Kwaku Asiedu, 2016).

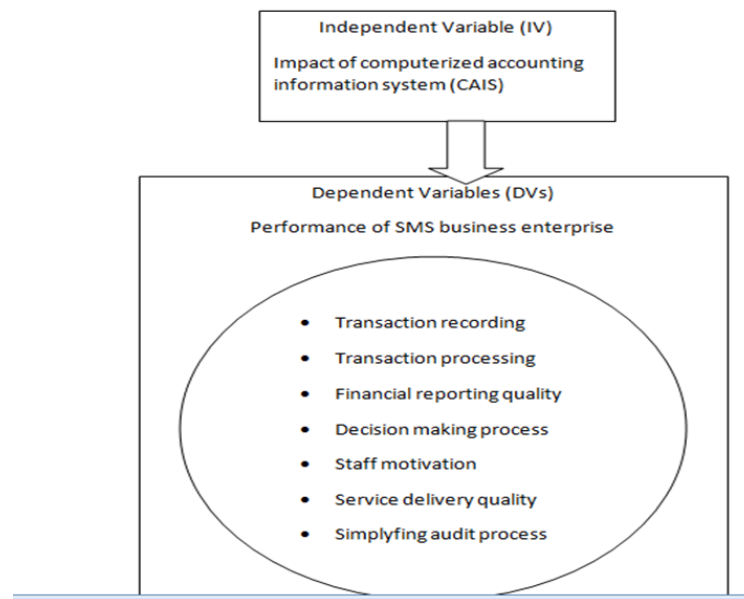
Ilhan and Veyis (2004) examined “Benefits of Computerized Accounting Information Systems on the Just-in-time (JIT) Production Systems in Turkey” and concluded that the use of computerized AIS has brought opportunities for companies to perform the accounting functions more effectively and efficiently and they reasoned that the use of computerized AIS has brought significant time and cost savings (ilhan and Veyis , 2004).

Patrick (2016) examined “the impact of computerized accounting system on service delivery in Maasai-mara university” and concluded that CAS has positive impact on service delivery and attracts positive attitude from the users (Mubweka, 2016).

## 2.2. Conceptual Frame-Work

The framework indicates the effect of relationship of computerized accounting information system to the performance of small and medium scale enterprises in Burao district. This frame (Figure 1) is predicting direct effects from IV to DV thus neither moderating nor mediating variable was considered





**Figure 1.** Source: Conceptualized by the researchers.

This Figure 1 demonstrates that the CAIS as advanced technology-based accounting system can influence the performance of SMS business enterprises such as accounting procedure, decision-making process, and staff motivation; service delivery; and audit process

### 3. Methodologies

#### 3.1. Hypothesis

Null Hypothesis ( $H_0$ ): Computerised accounting information system has no significant effect on the performance of SMS business enterprises in Burao.

Alternative Hypothesis ( $H_1$ ): Computerised accounting information system has a significant effect on the performance of SMS business enterprises in Burao.

#### 3.2. Other Methods

The research approach of the study was quantitative research approach. The data used in this study was primary data obtained from the results of questionnaire survey on respondents. It was also utilized secondary data from the national documents, reports, different books, published materials and websites on the topic under the study. Questionnaire was built into 2 sections, which was realized to determine the impact of CAIS on the performance of SMS business enterprises in Burao, Somaliland. While the secondary data helped the researcher to identify how others have defined and measured key concepts, and how this research project is related to the work of others. Thus, through this approach, the relationship between CAIS and the performance of SMS business enterprises in Burao was established.

The study population involved all CAIS users/peoples at selected SMS business enterprises that are using the CAIS in Burao, Somaliland. Therefore, the target population of this study was 240 users at SMS business enterprises, include; Accountants, financial managers, and other users. Both employees and managers from the selected SMS business enterprises was targeted for this study because all of them had the information regarding computerized accounting systems and performance of their business organizations.

The sources of population for this study were SMS business enterprises using the CAIS in Burao, Somaliland.

A sample size of 150 respondents was used in this research and the Slovene's formula was also used to select this sample size from the target population of 240 users.

Purposive sampling technique was used in this research for all participants. Purposive sampling helps the researcher select the sample based on their experience of knowledge of the group that is being sampled (Ahmed, 2011).

The Primary data was collected through questionnaire survey and the reason for use of t Questionnaires was used to collect data from respondents. The research questionnaire was self-administered structured questionnaire to sampled respondents to obtain responses about respondent's perceptions on computerized accounting information systems and performance of the SMS business enterprises in Burao. The questionnaire enables respondents to indicate the extent to which they agreed with each question given. The questionnaire was built into 2 sections, which was realized to determine the impact of CAIS on the performance of SMS business enterprises in Burao, Somaliland. The first section carried out the general data about the participants/respondents and their CAIS closeness at enterprises. The second section carried out the data about effects of CAIS components and contribution factors on the performance of SMS business enterprises.his tool is to minimize bias.

The Statistical Package for Social Sciences (SPSS) version I6 was used for data analysis to determine the impact of computerized accounting information system on the performance of the SMS business enterprises in Burao. This package was used because of its ability to save time, and the ability to handle a diverse number of variables.

Data on the profile of respondents was analyzed, using descriptive and inferential statistics. Reliability test and Validity test were employed to test consistency of the measure and validity of data collected.

The research data was presented in different tools include; tables, charts, and other visualizations to make the reading of the results of the study easier to understand and interesting to the readers.

4. Data Presentation, Analysis, and Interpretation

Based on data collected, all 150 respondents at (100%) attended to answer the research questions and there's no respondent not attended.

4.1. Descriptive Analysis

This Table 2 shows that majority 97 (64.7%) of 150 respondents in this study were males, while 53 (35.3%) of 150 were females. Females were lower than men because most of the jobs of carrying out products and services in these firms are mostly done by men. However, the information obtained from the one gender complimented the one given by the other.

Table 2. Gender of Respondents.

Gender	Frequency	Percentage	Cumulative Percent
Male	97	64.7	64.7
Female	53	35.3	100.0
Total	150	100	

Table 4 shows that majority 95 (63.3%) of the 150 respondents were bachelor degree holders. 16 (10.7%) of the respondents were high school diploma holders, and the last 39 (26.0%) of participants in this study had masters' degree and other qualifications above masters. In this regard, it can be said that majority of the respondents were better educated and could understand the concepts related to computerized accounting information system and business performance as regards to their indicators.

**Table 4.** Educational Level of Respondents.

Educational Level	Frequency	Percentage	Cumulative Percent
H. School Diploma	16	10.7	10.7
Bachelors' Degree	95	63.3	74.0
Master's Degree	39	26.0	100.0
Total	150	100	

#### 4.2. Variable Tests

##### 4.2.1. Reliability Test

The study carried out to test the reliability, thus the study checked the reliability of the data collected from the 150 participants. The results obtained in terms of consistency of responses was empirical, the calculated Cronbach's alpha (0.633), a good indication. According to the value of Alpha, most of the answers from interviews were chosen in a consistent and interrelated way, finally our interpretation was that the study's questionnaire was done in a way that the answer of one participant was close to another, or consistently managed them in a logical manner.

Test-retest Reliability measure was established through this research. The table showed consistency in the reliability and significance in results.

##### 4.2.2. Multivariate Tests

**Table 1.** Multivariate Tests.

Multivariate Tests <sup>a</sup>					
Effect	Value	F	Hypothesis df	Error df	Sig.
Intercept Pillai's Trace	.973	569.580b	9.000	141.000	.000
Wilks' Lambda	.327	569.580b	9.000	141.000	.000
Hotelling's Trace	36.356	569.580b	9.000	141.000	.000
Roy's Largest Root	36.356	569.580b	9.000	141.000	.000
a. Design: Intercept					
b. Exact statistic					

Source: Primary.

Willks' Lambda is the statistical test affirmed (0.327). To this interpretation, Lambda is greater than (0.05); hence here the result supports that rule data from sample collection was probably under normal distribution.

There was significant evidence to believe it; p (0.000).

Finally, there is a positive and significant relationship between IV and DV variables.

##### 4.2.3. Correlation Tests

Relationship between Computerized accounting information system and Performance of SMS business enterprises

**Table 2.** Pearson Correlation.

		Computerized Accounting Information System	Performance of SMS business Enterprises
Computerized Accounting Information System	Pearson Correlation	1	458**
	Sig. (2 tailed)		0.01
	N	150	150
Performance of SMS business Enterprises	Pearson Correlation	458**	1
	Sig. (2 tailed)	0.05	
	N	150	150

Source: Primary.

Indications about correlations reveal that there is a positive and significant correlation (0.458) between computerized accounting information system and performance of SMS business enterprises in Burao. Two tailed tests of which correlations of two variables were measured on both directions (both positive and negative) have explained significantly correlated; P- value (0.000).

It can be said that the null hypothesis that stated that there was no significant relationship between computerized accounting information systems and performance of SMS business enterprises have to be rejected. Truly; strong positive relationship between predictor and criterion variable was confirmed; hence we reject null hypothesis.

#### 4.2.4. Factor Analysis

This section in factor analyses; the researcher/s have focused to analyze one item; Rotated component matrix.

**Table 14.** Rotated Component Matrix

Due to the rotated component matrix know (Varmix method) displays how three components have been associated to the factors. Though interpretation of Varmix method was not quite easy however we suggested that transaction recording; Service delivery in SMS business enterprise; and control system and management performance of SMS business enterprises; have been considered where three important components were being contributed in.

**Table 3.** Rotated component matrix.

Rotated Component Matrix <sup>a</sup>			
	Component		
	1	2	3
Computerized Accounting Information System has a Positive Effect on Transaction' Recording		.722	
Computerized Accounting Information System has a Positive Effect on Transaction' Processing		.836	



Computerized Accounting Information System raises the quality of Financial Reporting			.892
Computerized Accounting Information System simplifies the decision-making process for SMS business Enterprises			.578
Computerized Accounting Information System leads to staff motivation	.723		
Computerized Accounting Information System simplifies the Audit process in SMS business enterprises	.771		
Computerized Accounting Information System facilitates the Service Delivering in SMS business Enterprises	.811		
Computerized Accounting Information System improves the Control System and Management Performance in SMS business enterprises	.480	.439	
CAIS impacts on performance of SMS business enterprises	.711		
Extraction Method: Principal Component Analysis.			
Rotation Method: Varimax with Kaiser Normalization.			
a. Rotation converged in 4 iterations.			

Source: Primary.

## 5. Conclusion

The main objective of the study was to evaluate the CAIS and its effect on performance of SMS business enterprises. The study targeted a total of 240 respondents. However, the data was collected using structured questionnaires. The data was analyzed into frequency distribution, percentages, using the Statistical Package for Social Sciences (SPSS). The data was presented using tables and charts. Respondents from different age group, educational background, and year of experience involved in the data collected. From the summary of the findings and based on the objectives of the study the researchers draw the following conclusion concluded.

CAIS makes the transactions recording and processing easy with speed and accuracy, and it also can prevent the errors within.

CAIS also prevents errors, fraud, anything that undermines the quality of reports, and enhances the reporting quality.

If the CAIS enhances the quality of financial reporting, that means CAIS simplifies the decision-making for the managers. By the using of CAIS, Managers take reliable decisions without fear of any excessive errors in the reports.

Computerized accounting information system often requires the staff to under-go training to learn new skills, making them feel motivated. Further, the employer can outsource training to a representative from software company, creating less pressure on staff members to administer the training themselves.

In the other side, the CAIS can store many years of information. If the audit requires it, the employer can access information dating from many years back. If, during the audit the auditor spontaneously requests an accounting document, the employer can quickly retrieve it from the system instead of rummaging through storage boxes to locate hard copies, so that makes a real that CAIS simplifies the audit process.

Service is an activity that is intangible and implies to be realized between service providers and customers. While service delivery is business framework that supplies services from a provider to a client. Ignoring the responses of our respondents in this study, as evidenced by other studies conducted, the CAIS facilitates the customer service delivery, for example; customer service delivery include; Invoices delivery. The CAIS easily allows businesses to deliver invoices to their customers in their location.

Finally, according to the majority of respondents, the CAIS improves the control system and management performance.

The responses responded by the respondents clearly indicated the relationship between the CAIS and the performance of SMS business enterprises in Burao, and it is the predicted relationship by the researchers.

## 6. Implications

The study provides important implications for the impact of CAIS on Performance of SMS businesses. Based on the study findings, this study provides the following important implications for SMS businesses:

- 1) It is important to note that this study contributes to encourage the use of CAIS as a tool for Business management and Accounting,
- 2) This study is a prime benefit to the management of SMS business enterprises that have not yet employed computerized accounting systems since it will enable them identify and understand the values and benefits of using CAISs for financial reporting and how this can impact on their business performance.
- 3) The study will be great benefit to the students who will be able to access this information that will guide them in research and equip them with knowledge as far as computerized accounting is concerned and the importance of computerized accounting as far as business performance is concerned.

It helps to analyze the CAISs, and their current experiences in Burao, and it facilitates an understanding on the importance of them, which may help and lead manager's focus to decide a good use of CAIS for business management and accounting to increase the performance standard of their businesses.

## 7. Recommendations

As computerized accounting information system significantly influences on performance of SMS business enterprises in Burao, the following recommendations have been forward;

- (i) To be competitive in the market, managers of SMS businesses should focus on their CAISs. It can lead to economic development, improve their performance, and give them a competitive advantage. This can be done by through consultation with experts in the field and if it is put in place will minimize the existing loopholes in the businesses and lead to improvement in financial profitability.

- (ii) Small and medium scale businesses should use this system to improve their control system and management performance, and to give their accountants a chance to gain the skills, using a computerized accounting information system.
- (iii) In the SMS businesses, users of this system (CAIS) should be given adequate and additional training to cope with the usage of the system and to motivate them.
- (iv) This study also recommends that with the help of experts in accounting, the management of SMS businesses and their accountants should learn the principles of storing data such that it can be well processed to make use of the query facility to produce desired information with high quality. If this gap is also filled in, cases of false financial information and reporting are likely to be minimized at higher level thus realization of higher performance level will be witnessed among SMS businesses.
- (v) SMS business should take advantage of the excellent benefits derivable from the adaption of well-designed CAIS. This will help to achieve a high and acceptable standard of quality in the performance of their business operations.
- (vi) Finally, the government should accelerate actions that will create an enabling environment in order to stimulate growth in the SMS business sector.

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