

**IMPACT OF SAGE 200 ACCOUNTING SOFTWARE ON PERFORMING JOBS IN
THE FINANCIAL SERVICE DEPARTMENT**

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CERTIFICATION

This Research Project titled “**Impact of Sage 200 Accounting Software on Performing Job in the Financial Service Department**” by Taiwo Oyindamola Kanyinsola meets the regulation governs the award of the degree of Bachelor of Science of Thomas Adewumi University and is approved for its contribution to knowledge and literal presentation.

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DEDICATION

I dedicate this research project to God Almighty, the one who was, who is, and who is to come, who has seen me through my journey of years. For the wisdom, knowledge and understanding he bestowed upon me through my education journey. His name alone is praise.

ATTESTATION

I hereby attest that the research work was carried out in the Department of Accounting and Finance.

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ABSTRACT

This study analyzed the impact of sage 200 accounting software on performing job in the financial services department. The study affirms that the inefficiencies, inadequate training, manual processes and delay in job performance. This study examined the impact of sage 200 accounting software on job performance within the financial service department, focusing on its role in enhancing efficiency, accuracy, and reporting capabilities. The methodology adopted was a survey method to collect primary & secondary data using a Semi-structured questionnaire. The technique used was a mixed- method approach combining both qualitative and quantitative in which staff members in the financial services department who actively use sage 200 in their daily tasks were the participants. A total of 10 financial service staff were selected through purposive sampling, ensuring that only relevant participants with direct experience using the software were included. The data collected was analyzed descriptively & thematically. The descriptive was done using statistical package for social science (SPSS). The findings revealed that, sage 200 has a positive impact on job performance, staff reported quicker task completion, better record keeping, and more accurate reports. However, some respondents highlighted issues such as lack of training and occasional system glitches. Despite these challenges, the software was generally seen as a valuable tool for improving efficiency. It was therefore, concluded that, sage 200 accounting software can significantly enhance job performance in the financial service department, provided users are well-trained and system is properly supported. This research adds original insight into how accounting software like sage 200 can transform financial operations. The study recommends ongoing training and regular system update to maximize the benefits of the software.

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CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Accounting today has assumed a very critical place in the operational world of business today. For organizations, it is essential to update and keep track of financial activities. Accounting can be a straightforward process or sometimes complicated and demanding to ensure companies keep up with an ever-changing technological landscape. Thus, all the financial records would have to be updated and maintained, and most importantly, validated. This growing number of transactions and a more complicated accounting system made it easy to realize the requirement of better capturing and storing such large amounts of data. With greater expectations for timely, accurate data, there was a real need to create systems that could process faster and store more information. That's how accounting software is born: the compilation of the two worlds, accounting and technology (Pour Seyfaldini Jorjafki, 2024).

Accounting takes a vital in operating an organization, every business must keep track of financial information that relates to its business activities. It also has various processes, some simple, others complex and burdensome. But as the business grows, acquire new customers, enters new markets and keep pace with constant changes in information technology, companies need to maintain highly accurate and up to date accounting, inventory and statutory. With a substantial increase in the volume of accounting transactions and increase in exposure of information to errors due to complexity of this accounting system, there is a need for a system which could store and process accounting data with increased speed, storage and processing capacity. In order to meet the growing need for accurate and up to date information accounting integrated with information technology by introducing accounting software to the world. Companies all over the world are

becoming more international in their outlook. Competing in the global marketplace, however, entails a new set of accounting challenges. As a result, there is an increased in demand for new and more sophisticated accounting software packages capable of handling jobs in the financial service department (Romney & Steinbart, 2018).

The Accounting Information System (AIS) like sage accounting Software have enhance compelling aspect for organizational decision making. By automating financial processes, sage provide management with real time access to financial data, which can be used to inform strategic decision (Ahmed 2016). For example, financial reports generated by sage can provide insights into an organization's, profitability, cashflow, and financial stability, all of which are 1 essential for making informed decision about investment, cost control and resource allocation (Hla &Teru 2015). Accounting information systems (AIS) is a component of an enterprise-wide management information system (EMIS) that use to record, manage, retrieve and report an organization's financial and non-financial activities as well as evaluating and monitoring the usage of resources. (Abu Afifa & Selah, 2022). Sage 200 accounting software has become an engine of growth for organizations in today's computerized and globalized business environment. It is a computer-based tool for tracking accounting activities in conjunction with information technology resource to manage account receivable, account payable, ledgers, payment invoices, process payroll salaries and even manage an organization's assets (Hashmicro, 2019).

After the emergence of accounting software, accountants have seen it as a valuable asset that streamlines financial functions in an organization through networking, while at the same time posing significant challenges to accountants through fraud and irregularities. Nevertheless, the use of accounting software provides significant benefits, including ensuring sufficient appropriate financial control, increasing data accuracy, and cost effectiveness, improving decision making, and

more importantly, improving financial data security (Thottoli, 2021). Firms from all industries are constantly looking to become more efficient, streamline their activities, and improve their decision-making processes (Rahman, Melewar, Foroudi & Gupta, 2024). A key technological advancement that has transformed the field of accounting and financial management is the emergence of cloud-based (Sage) accounting software (Chikkala & Jaffer, 2022). This software running on remote servers accessed through the internet provides firms with the flexibility, scalability, and accessibility to manage their financial information effectively (Wicaksono, Kartikasary & Salma, 2020). While businesses struggle in an ever increasing competitive and unpredictable economic climate, the value of the implementation of sophisticated technological tools to avoid failures and assure sustainability rises to the top (Nworie & Okafor, 2023; Nworie, Anaike & Onyeka, 2023; Nworie, Okafor & John-Akamelu, 2022).

Cloud-based as an example of (Sage) 200 accounting software has proven to be a promising technology for companies to enhance their finances management regimen and reduce the risk of business failure (Atadoga, Umoga, Lottu & Sodiya, 2024). By transfer from conventional on-premises to accounting software, organizations can reap many advantages. They are able to enjoy real-time financial data accessibility, enhanced teamwork among members, better data protection, as well as cost savings in the form of lower IT infrastructure costs (Marsintauli, Novianti, Situmorang & Djoniputri, 2021). Cloud-based as an example (Sage) 200 accounting software gives business organizations an effective platform to identify and overcome potential threats in all aspects ranging from cash flow and budgeting to compliance and regulatory matters (Aini, Anoesyirwan & Ana, 2020). Data automating and centralizing operational procedures through these applications has the power to enable organizations to streamline functions, discover inefficiencies and utilize resources to their best potential. Cloud-based accounting software (Sage)

also empowers companies to be responsive to shifting forces in the marketplace and take advantage of new opportunities in an optimal way in an opportune time (DeStefano, Kneller & Timmis, 2023). As firms realize the strategic value of leveraging these technology applications, research into their effectiveness. Accounting systems are generally short in terms of flexibility and scalability to support dynamic business environments, with resultant delays in timely availability of critical financial data as well as slowing down decision-making processes. As a conclusion to this, on-premises accounting software tends to be accompanied with high costs of maintenance, complicated software installations, and low availability, which render it difficult for companies to be competitive and flexible in the ever-changing digital world (Chandra & Gupta, 2022).

Apart from this, with no means to leverage the advanced facilities of cloud-based (Sage) 200 accounting software such as synchronization of data in real-time, computerized reporting, and additional security measures, companies risk falling behind their competitors who are adopting these technologies to advance efficiency, minimize errors (Hang, Hai, Trung, Chien & Nga, 2020), and enhance overall financial management processes. Thus, not adopting cloud-based (Sage) accounting solutions can ultimately lead to business stagnation, lost opportunities, and greater exposure to market disruptions, adding significantly to business failure. Companies utilize cloud-based (Sage) accounting software to streamline finances, improve data accuracy, and support well-informed decision-making (Chikkala & Jaffer, 2022), ultimately leading to the avoidance of business failure. Cloud-based (Sage) 200 accounting software provides real time access to financial information from any internet-accessible location with optimized support to improve teamwork between employees and improve operational efficiency in general (Marsintauli, Novianti, Situmorang & Djoniputri, 2021). Further, these products tend to incorporate automatic processes, customizable reports, and high-level security measures to enable organizations to

conform to evolving market conditions and to minimize the emergence of potential threats proactively (FastAccounts, 2023).

Sage 200 Accounting saves time by automating tasks, cutting down on data entry and preventing mistakes. Cloud-based solutions have sped up how quickly departments answer financial questions and solve problems because they increase collaboration and access to real time financial data. Research into this technology's effects on financial departments is limited. Employee experiences, job satisfaction, workflow improvements and common usage patterns are all resulting effects.

Enterprise Resource Planning (ERP) software has its roots in the 1960s when it was initially used for managing inventory and quality control in major manufacturing operations. ERP systems are designed to facilitate the synchronization of extensive corporate operations and are primarily used by organizations to enhance core and customer-facing processes simultaneously (Wulandari, “et al”. 2023). They enable firms to establish a unified and integrated system by either completely revamping or reengineering their existing legacy information systems. These systems consist of several essential modules, including accounting management, financial management, manufacturing management, production management, transportation management, sales and distribution management, human resources management, supply chain management, customer relationship management, and e-business (Dwivedi, “et al”. 2019). Implementing ERP systems in commercial organizations helps attract customers and strengthens the competitive edge of organizations, making them quickly accessible and precise, enabling businesses to use the data more effectively when making fiscal opinions and enhancing it performance (Abu-Musa, 2005; Alkhwaldi “et al”. 2017; Sinebe, “ et al”. 2022). Small scale businesses may choose to use off-the-shelf account software packages, while larger businesses may generally produce programs from scrape to meet their unique demands Accounts payables, accounts receivable, payroll, and

other components of financial statements are just many examples of functional modules in account software that record and perform account functions. Accounting professionals use specific types of computer software to handle accounts and carry out accounting functions which are determined by their size, type, verification process, aggregation, and interpretation of common and different financial data (Marushchak, “et al” 2021). Tabrizchi “et al”. (2020) noted that this accounting software can range from simple entry programs used to maintain specific records to more complex double entry systems that can handle a wide variety of tasks, including accounts including calculation of profits, taxes, sales volume, and payroll expenses.

Cloud computing has also gained significant attention in recent decades due to its ever-growing demands. Transitioning to cloud-based data storage solutions offers various advantages, such as streamlined IT infrastructure and management, while offering remote access to resources with a reliable Internet connection, and cost savings ventures (Tabrizchi, “et al”. 2020; AlMuraytib, “et al”. 2022; Shah, “et al”. 2023; Akan, “et al”. 2023). Cloud computing has various 4 elements, including the cloud development model, which offers a specific cloud environment characterized by scale, ownership, and ease of access. The goal and characteristics of cloud computing are linked to the deployment model, which encompasses public, private, and hybrid cloud. Cloud computing offers three distinct service delivery models: software-as-a-service (SaaS), infrastructure-as-a-service (IaaS), and platform-as-a-service (PaaS). The SaaS model prioritizes access management duties in applications, such as policy controls, and allows numerous end users to benefit from a single instance of the service. PaaS uses a service-based layer within the development environment, allowing for the creation of additional higher-level services. Under the Platform as a Service (PaaS) paradigm, the customer is responsible for developing their apps that operate on the infrastructure provided by the service provider (Dangi, “et al”. 2023). To put the study into its

educative perspective, this project will fill a gap by examining the lives of financial service workers who use the Sage Accounting Software on a regular basis and what beneficial or harmful effects it has on their job performance. This research seeks to shed light on the qualitative aspects of this technological adoption, revealing the general implications of Sage Accounting Software on the financial service department regarding work processes, employee motivation, and general job performance.

This is going to give assistance to those organizations that are contemplating or already using Sage Accounting in Comprehending its impact on various areas within organization, other than technical functionality. Areas of improvement will also be highlighted by the research, with recommendations on how to effectively use the accounting software to reap the most.

1.2 Statement of the Problem

One major challenge associated with the use of sage 200 accounting software is its huge financial cost implications, causing most organizations, especially the small-scale business entities, to shy away from it. Sage is not free software, and for this reasons, its user's license has to be renewed annually with the payment of a license fee of millions of naira, depending on the functionalities incorporated via modules.

Despite this challenge, some organizations still adopted the use of sage accounting in managing their financial data and information. As a result, a mind bothering question is why the adoption of sage when there is little or no cost accounting software to perform accounting tasks? Could it be that sage is enhancing productivity, or could it be that the technology is easy to use? As a researcher, these questions cannot be answered until examined via empirical research, and on this

note, the research aims to answer some specific research questions by investigating the qualitative impact of Sage 200 Accounting Software in performing jobs in the Financial Services Department.

1.3 Research Question

The following are the research question for the study:

- i.** What are the advantages of employing sage 200 accounting software in financial management?
- ii.** What are the challenges for users relative to implementing sage 200 accounting software?
- iii.** How is the productivity and accuracy of financial reporting influenced by sage 200 accounting software?

1.4 Objectives of the Study

The primary objective of the study is the impact of sage 200 accounting software on performing jobs in the financial service department. The study specifically:

- i.** Ascertain the advantages which the use of sage 200 accounting software offered in financial management.
- ii.** Identified the challenges that the users encountered in the implementation of sage 200 accounting software.
- iii.** Identified how financial reporting productivity and accuracy are impacted by sage 200 accounting software.

1.5 Significance of the Study

- i.** This Study help accountant Improve understanding of sage's effectiveness in financial management.

- ii. Accountant can Increased efficiency and productivity through the effective use of sage 200 accounting software.
- iii it helps policy makers to Enhances collaboration.
- iv. it Contribute to skill development and job satisfaction of accountants by streamlining complex financial tasks.

1.6 Scope of the Study

This study examined impact of sage 200 accounting software on job performance in the services staff who use sage accounting software in their daily tasks is the primary focus of the study. Basically, the research is restricted to landmark university in Omu-Aran, Kwara state, Nigeria, and its focus is on the university's department of financial services. Other departments and other accounting software within the organization are not included by the study. Insights into the effectiveness enhancing job performance would be provided by this study.

1.7 Limitations of the Study

- i. The Study focuses on sage accounting software, which may limit its applicability for accountant considering other accounting software solutions.
- ii. The research is based on qualitative data, so it may not offer numerical evidence to accountant regarding the effects of sage accounting software.
- iii. The qualitative approach adopted in this study may involve certain biases that policy makers should consider when interpreting the findings.

1.8 Operational Definition of Terms

i. Accounting

In the context of this study, accounting is operationally defined as the science of collecting financial data, processing financial data and generating financial statement on regular basis for the users (internal and external) of accounting information, to aid planning and decision making.

ii. Financial management

Finance management is the strategic planning and managing of an individual or organization's finances to better align their financial status to their goals and objectives.

iii. Financial reporting

Financial reporting is the process of producing financial statements that disclose an organization's financial status to stakeholders, including management, investors, creditors and regulatory agencies.

iv. Employee productivity

Employee productivity is generally understood as the ability of an employee to take input (instructions, direct, requirements, etc.) and turn them into output. Effectively, it's the measure of how employees produce input and turn it into output, in a given period of time.

CHAPTER TWO

LITERATURE REVIEW

2.1 CONCEPTUAL REVIEW

2.1.1 Accounting

In the context of this study, accounting is operationally defined as the science of collecting financial data, processing financial data and generating financial statement on regular basis for the users (internal and external) of accounting information, to aid planning and decision making. Accounting is the lifeline of a business and finance is the heart of an organization. Accounting is the process of collecting, recording, summarizing, analyzing, interpreting and reporting the financial data and information about a business for the various user. The definition by Ghasemi “et al” (2021) explains that accounting is a complex system a company uses to measures its financial performance. This definition recognizes that complexity of measuring activities that influences the financial performance of a firm. Therefore, the system used to record, edit, and analysis such information to meaningful forms must exhibit a high sense of accuracy, reliability and easy to be accessed. This definition underscores the need to integrate computerized programmed into processing huge data on sales, purchases, and other relevant financial performance parameters.

2.1.1.1 Accounting Data Collection and Bookkeeping

Source Document

Source documents are business documents confirming the occurrence of financial transaction between two or more parties. Source documents are written financial information exchange between two or more parties as a result of engaging in business transaction. These documents are

used for the first entries in the subsidiary books of accounts. Source documents include invoices, receipts, debit notes, credit notes, payment vouchers, and bank tellers. Wood & Sangster, (2020).

i. Invoice; This is a document that shows the transfer of goods and/or provision of service between two or more parties for which payment is yet to be received. Invoice under normal circumstance is meant for credit transactions which include credit sales and credit purchases. However, many sole traders do not know the function of an invoice to the extent that all their sales (cash and credit) are documented using invoice. Invoices are recorded in sales day book or purchases day book depending if it is sales invoice or a purchases invoice. (Atrill & McLaney, 2021).

ii. Payment Voucher; This is a document that is used to record full details of money paid for a particular purpose. It shows that money has left a particular account to another party or for the settlement of financial obligation. Payment voucher will contain the name of the receiver, amount paid, purpose of the payment, date of payment, mode of payment – cash or cheque, signature of the receiver, name and signature of the approving authority. (Frank Wood's Business Accounting 1,2020).

iii. Receipt; This is a document confirming the receipt of money for goods and service sold or bought. Receipts are used in recording the cash book since it is evidence of cash and cheque transactions. A receipt usually contains the name of the payers, amount paid, date of payment, purpose of payment, signature of the receiver. (Atrill & McLaney, 2021).

iv. Bank Teller; This is a document that emanate from the bank because a bank teller is used to pay or lodge money (cash and cheques) into an account in a bank. It serves as evidence that a payment has been made or lodged into a particular account with a stated branch of a bank. Bank teller will contain the name of the depositors, account to which deposit is made, the name of the

bank account holder, amount deposited in words and figure, date of the deposit, serial number of the teller, signature and stamp of the bank official that collected the deposit on behalf of the bank. (Wood & Sangster, 2020).

v. Credit Note; Credit note is a document showing a claim or refund in favour of the receiver. It is used to correct overcharge on an invoice, allowance for minor damages to goods, and refund on goods returned. (Atrill & McLaney,2021).

vi. Debit Note; A debit note is a source document that is used when a customer's account is to be increased, and to establish costs against the recipient. It therefore means that a debit note will be used to effect correction when a customer/purchaser has been undercharged for goods and/or services. (Frank Wood's Business Accounting, 2020).

2.1.1.2 Subsidiary books

These are books in which accounting transactions are first recorded before been posted to their various accounts in the ledger. Subsidiary books are also called books of prime entries or books of original entries. These books are not account with the exception of the cash book, but the balances from the subsidiary books are used to update accounts. (Wood & Sangster, 2020).

a. Sales day book; Sales journal is a book of original entry used to record all goods sold and services rendered on credit to a third party in the order in which they occurred irrespective of the amount involved. The sales day book or sales journal is not an account because it does not have a debit or credit side, and neither can cash sales nor other cash and bank transactions be recorded in it. The value of credit sales which are first recorded in the sales journal will be transferred individually to the respective customer's account in the ledger, while the total of all credit sales for the period as recorded in the sales day book is transferred to the credit side of the sales account

in the ledger. The process of transferring from the day books to the ledger are called posting. This is achieved for all credit sales by debiting the customer's (debtors) account with individual customer amount and crediting the seller's (sales) account. The actual posting of books of original entries to their different accounts. (Atrill & McLaney, 2021).

b. Purchases Day Book; An invoice is exchanged between a buyer and seller of goods and those that render services. To the seller, the invoice is used to prepare the sales day book. But for the buyer, the same invoice serves as the source document for the preparation of purchases day book. Another name for purchases day book is purchases journal. Purchases day book is a subsidiary book of account used to record all goods bought and services received on credit from a third party in the order in which they occurred irrespective of the amount involved. The purchases journal is not an account because it does not have a debit or credit side, and neither can cash purchases nor other cash and bank transactions be recorded in it. After transferring accounting information from the source documents – purchases invoice – to the purchase's day book, the value of credit sales which are first recorded in the purchase's day book will be transferred individually to the respective suppliers account in the ledger. The total of all credit purchases as recorded in the purchases journal for a particular period, usually a month, is transferred to the debit side of the purchases account in the ledger. (Sangster & Wood, 2020).

c. Returns Inwards Journal; When goods are returned by the buyer to the seller, it means that the buyer will not pay for the portion of goods returned to the seller. From the perspective of the seller, it returns inwards because the good is coming back to the seller, so the seller received the goods. To show that a buyer has returned some good, the seller will record it in good returns register or any other record created for goods return by buyers. Thereafter, the seller will record it in the returns inwards day book which is one of the 11 accounting books of original entries. The

creation and recording of goods returned in the returns inwards journal is an indication that the transaction has been brought into the seller's books of account. The returns inwards day book is not an account. However, the double entry book keeping system require that after the preparation of the returns inwards journal, the total of returns inwards journal for a particular period, e.g. weekly, monthly etc. will be debited to returns inwards account, while the affected customers account will be credited to reduce their debt to the seller. (Atrill & McLaney, 2021).

d. Returns Outwards Day Book; Returns outwards is from the perspective of a buyer because it represents goods initially bought and later returned by the buyer to the seller. The good is leaving the buyer back to the seller hence it is called return outward. Returns outwards day book is also called returns outwards journal or purchases returns day book. Returns inwards journal is used to record goods previously bought for resale but later returned to the supplier due to one reason or the other. These reasons include shortage in quantity, weight and other measuring discrepancies, wrong specification, model, color etc., defect, disagreement between the buyer and seller that can be traced to either pricing, discount, payment terms etc., and government policy. The total of goods returned to supplier from the purchases returns day book is transferred to the credit side of the returns outwards account while the individual accounts of the supplier will be debited in the ledger. (Sangster & Wood 2020).

2.1.1.3 Financial Statement

Financial statements are a structured representation of the financial position and financial performance of an entity. The objective of financial statements is to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making economic decisions. Financial statement also shows the result of management's

stewardship of the resources entrusted to them. International Accounting Standard (IAS 1) explains that to meet these objectives.

Assets: These are the properties used in the operation or investment activities of a business. An asset is a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity. It can also be defined informally as all the good stuff a business has (anything with value). These includes; Cash, Receivables, Investments, Buildings, Land, Equipment, Vehicles etc (Weygandt, Kimmel, & Kieso, 2020).

Liabilities: These are claims by creditors to the property (assets) of a business until they are paid. This is a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits. It can also be defined informally as other claims to the business stuff. Amounts the business owes to others. These includes; Payables, Notes, Creditors, Mortgage, etc (Weygandt, Kimmel, & Kieso, 2020).

Equity: These are the owner's rights or claims to the property (assets) of the business. This is the residual interest in the assets of the entity after deducting all its liabilities. informally, this is what the business owes the owner(s). The good stuff left for the owner(s) assuming all liabilities (amounts owed) have been paid. it includes; Owner's Capital Invested and the Accumulated Profits or Losses for the business since it began (Weygandt, Kimmel, & Kieso, 2020).

Revenue: is the gross increase in owner's equity resulting from the operations and other activities of the business. Income is increase in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants. Informally, this is the amounts

a business earns by selling services and products and investing. Amounts billed to customers for services and product (Weygandt, Kimmel, & Kieso, 2020).

Expenses: This is the decrease in owner's equity resulting from the cost of goods, fixed assets, and services and supplies consumed in the operations of a business. Expenses are decreases in economic benefits during the accounting periods in the form of outflows or depletions of assets or incurrences of liabilities that result in decrease in equity, other than those relating to distributions to equity participants. Informally, it is the cost of doing business (Weygandt, Kimmel, & Kieso, 2020).

In the past, accounting depended a lot on manual data entry, ledger maintenance, and reconciliation. These tasks were quite time-consuming, as well as frequently prone to important human error, thus causing certain discrepancies in financial reports. However, the arrival in automation has transformed through the landscape via enabling real-time processing in financial transactions as well as greatly reducing errors along with increasing productivity. According to a Deloitte survey, about 94% of finance professionals surveyed think automation has meaningfully improved the accuracy of financial data. Deloitte published this survey in 2023. This is substantially because automation thoroughly eliminates human intervention inside repetitive tasks, greatly reducing the likelihood of mistakes caused via fatigue or oversight.

2.1.1.4 Automation in Accounting

a. Data Entry and Transaction Processing: Accountants had to manually enter financial data into accounting systems from invoices, receipts, as well as bank statements. Via automation, optical character recognition (OCR), including AI-driven data extraction tools, precisely catches

financial information. These tools neatly categorize financial information directly from scanned documents, emails, or bank feeds. (Deloitte, 2020).

b. Reconciliation and Error Reduction: Financial transactions coming from disparate origins, such as bank statements matched with general ledger entries, automated reconciliation tools achieve matches with high precision. These several resources can highlight inconsistencies quite quickly, through which accountants may concentrate on fixing definite problems instead of devoting further time to verifying similar figures. (ACCA, 2021).

c. Payroll Processing: Payroll systems with automation have decreased mistakes in pay computation, tax deductions, and in benefits management. Payroll software like ADP, QuickBooks Payroll, and Gusto, automatically computes wages, deductions, and bonuses. Payroll software also ensures compliance alongside labor laws. Intuit, (2022) ADP, (2022).

d. Accounts Payable and Receivable Automation; Automated account payables enable businesses to automate payments, track due dates, and reconcile bills with the purchase orders. Similarly, automation in the area of accounts receivable speeds up the invoicing process through the issuance and delivery of electronic bills, reducing the likelihood of delayed payments. (Sage, 2021).

2.1.1.5. Decision Making

Technology has shifted the accountant's role from data entry to data analysis. Accountants are now able to focus on analysis of financial information and providing insights that are useful to businesses because the routine work has been automated. This leads to better decision making and planning strategies. According to a report by sage, 58% of finance executives at the senior level would like to enhance their operational efficiency through data driven insight and decision making.

i. Enhancing Financial planning and Budgeting; Effective decision-making enables the finance department to create proper financial plans and budgeting. Data analytics software allows accountants to analyze historical financial data and market trends, and more accurate forecasting of revenue and expenditure is possible. McKinsey & Company (2021) found that firms utilizing data-driven financial planning witness up to a 20% increase in forecasting accuracy, leading to better financial asset allocation.

ii. Improving business planning and Allocating; Productive decision-making proficiency the finance team to develop actual financial plans and budgeting. Accountants can analyze past financial information and market trends using specific analytics software, and more accurate forecasting of revenues and expenses is achievable. (PwC 2021).

iii. Strategies for Facilitating Investment and Growth; Financial teams are charged with the task of evaluating investments and growth opportunities. Using detailed financial data in decision-making ensures that businesses make investments in profitable ventures and minimize the related risks. Based on PwC research conducted in 2021, organizations that make investments through the use of financial analytics software make investments with 30% higher return on investments compared to those that make investments using traditional accounting method.

2.1.2 Accounting Software

The word 'mechanical' connotes the use or adoption of electronic device in the posting and preparation of accounting records. This is achieved through the use of computer with relevant software as appropriate for each business. Computerised or mechanical accounting system makes the recording, processing and reporting of accounting data easier than the manual system. The recording of accounting data in a computerised accounting system is different from the manual

system of accounts. The recordings in mechanical accounting system are not the same for all accounting software, but there are common processes and procedures that are applicable to accounting software. Accounting software records and processes the accounting transactions of a business within its functional modules. Financial statements consisting of the statement of financial position, income statement (Profit and loss account), and statement of cash flows for the period and statement of changes in equity for the period can be easily prepared with an accounting software (Romney & Steinbart, 2021).

- a.** Accounting data are entered from the source documents to the computer through the key board and other input devices.
- b.** The entry requires the classification of account or chart of account through the creation of 'account code' for each transaction head.
- c.** It will be necessary in most computerised accounting system to specify the account to be debited and those to be credited while inputting accounting data.
- d.** Information to prepare and generate the final accounts are in the data base from where the software automatically extracts the reports and accounts based on the user's specification which can be modified.

Today's business environment has brought about some significant developments in the accounting software industry. Advanced accounting systems are being used by businesses worldwide in an effort to streamline their financial operations, enhance the accuracy of their reporting, and boost overall productivity. Because it can significantly affect the caliber, dependability, and timeliness of the financial data that companies disseminate, this technology revolution is essential for financial reporting. Technology is a game-changer in the fast-paced world of accounting and corporate finance. Businesses worldwide now rely heavily on accounting software to help them

manage their financial data and speed up the reporting process (Romney & Steinbart, 2021; Owojori & Asaolu, 2019). The integration of several systems is a major turning point in financial reporting because it can greatly improve the quality, accuracy, and efficacy of the financial data that companies give. The use of accounting software is becoming a crucial component of business firms' financial management strategy. These devices offer a variety of features, such as automated data entry tasks and real-time financial information, to assist businesses in making educated decisions. However, utilizing accounting software in financial reporting operations has a number of wide-ranging impacts that should be carefully considered (Gelinas, Dull, & Wheeler, 2018; Weygandt, Kimmel, & Kieso, 2020).

There's been a significant change in how accounting software is used in Nigeria, a country that's home to a diverse and growing corporate sector. This shift raises important questions about how such software impacts the financial reporting processes of local businesses. The shift towards accounting software systems marks a significant change from the old-school manual accounting methods, and it has the potential to reshape the financial reporting landscape in a variety of ways—some good, some not so good. This study is set to dive into the complex relationship between financial reporting and accounting software in Nigerian companies. It will examine the main factors driving the adoption of these software solutions, evaluate how well different platforms are working together, and, most importantly, assess how this integration impacts the quality and timeliness of financial reporting. By doing this, the study aims to add to the ongoing conversation about the role of technology in financial reporting and highlight the unique opportunities and challenges that Nigerian businesses encounter as they embark on this transformative journey.

Accounting software is essential for the growth of any business, especially in the current environment where maintaining proper financial operation is essential for the success of the

business due to its profitable effects. The use of ‘off the shelf’ and Enterprise Resources Planning (ERP) account software, Online or Cloud-Based Accounting Software, Open-Source Accounting Software, and Tax Preparation Software like SAP, Oracle ERP Cloud, Microsoft Dynamics, QuickBooks, Xero, Zoho Books, Odoo, Sage 50cloud (as seen in banks, construction and real estate), Sage Intacct, NetSuite, etc., simplifies the task of calculating numbers and summations and instills a sense of discipline into financial operations. This software can help with tasks like payroll summations, duty deductions, and other applicable data and preparing tax deductions barring the need for separate departments and spreadsheets (Jeroh, “et al” 2022; Qatawneh, 2023; Sinebe, “et al” 2023). Every business needs to keep track of all its charges, from small decimal charges to large charges (Sinebe, 2023). Unlike in previous decades, technology has made this task simpler and less tasking as ultramodern technology has automated certain account operations (Adebisi, “et al”. 2023; Abu Huson, “et al” 2024).

Accounting software is an application designed to suit the needs of management and other users by streamlining accounting operations and increasing speed (Thottoli, 2020). According to Owolabi and Ogunode (2020), management demands in this area include effectively carrying out their stewardship obligations. By quickly embracing information technology (IT), businesses can quickly acquire and utilize accounting software to do daily accounting tasks. This is because the majority of accounting software is user-friendly, resulting in accurate and timely accounting operations (2020). Furthermore, the necessity for an integrated accounting information system in the form of accounting software has become increasingly apparent due to the rapid rise of new markets, globalization, and related economic activities (Wickremasinghe “et al”, 2017, Draijer, 2020). Accounting software, as a crucial component of computerized accounting information

systems, is essential for generating accurate accounting data to fulfill targets and presenting it in the format required for decision making, according to Omotilewa, Adegbe, and Adesola (2021).

Using several standards, such as purpose, database, and functional usage, accounting software has been categorized. Accounting software is categorized according to its intended use into four categories; inventory-based accounting software, low-end accounting software, high – end accounting software, and personal accounting software (Marushchak” et al”, 2021). Size and security are the two key differentiators of database accounting software, which includes both installation and cloud- based accounting software. Accounting packages are categorized functionally by looking at them through the lens of their built-in features. Spreadsheets programs, business accounting software, and enterprise accounting packages are typical examples. Regardless of the kind of style of accounting software purchased, it must have specific characteristics in order to remain functional. Efficiency, dependability, user-friendliness (ease of use), data quality, and correctness are a few examples of these qualities.

2.1.2.1 Characteristics of Accounting Software

i. Accounting Software Efficiency and Qualitative Characteristics of Financial Information:

Accounting software efficiency is the ability of the organization to maximize organizations’ objectives using minimum inputs to realize maximum outputs. Their data was examined with the Statistical Package for Social Science (SPSS). According to their study, efficiency has a significantly positive correlation with business performance.

ii. Accounting Software Reliability and Qualitative Characteristics of Financial Information:

Software reliability is when it can produce good quality or performance consistently and it can be

trusted. Studies have revealed a significant relationship between system reliability and decision-making satisfaction.

iii. Ease of Use of Accounting Software and Qualitative Characteristics of Financial

Information; Perhaps one of the most notable benefits is that the software can easily be used by non-accounting professionals to perform accounting tasks., an increase in ease of use positively affects numerous facets of an organization's productivity and cost-effectively.

iv. Data quality of Accounting Software and Qualitative Characteristics of Financial

Information: Data quality is the ability of a given data set to satisfy the requirements of its intended purpose. In other words, organizations know that they have good quality data when they can communicate effectively internally and externally.

v. Accuracy of Accounting Software and Qualitative Characteristics of Financial

Information: Accuracy is the consensus between the information and the real activities or objects that the information represents. Financial information is accurate if it does not contain significant errors, misstatements, or undue bias, and can rely on it to aptly and reliably represent what it ought to mean. The adoption of accounting software has improved organizations' financial reports' overall accuracy and eliminated or reduced human errors.

2.1.2.2 Different Accounting Software and their Usability

1.QuickBooks

QuickBooks is a popular accounting software that has gained widespread use in today's Business environment. it is a cloud – based accounting (Sage) solution that allows user to access their financial data from anywhere with an internet connection. It offers features such as invoicing, expense tracking, bank reconciliation and basic financial reporting which is suitable for small

businesses and startups that require flexibility and the ability to collaborate with multiple users. its cloud – based (Sage) design makes it appropriate for businesses with remote workers, as well as those that require financial data access on the move. It exists in various versions, ranging from the Pro version, through the Premier version, up to the Enterprise version, each addressing different sizes of businesses and needs, but with strong features, among them advanced report building, inventory tracking, and job costing, advanced inventory tracking, customizable reports, and stronger user control. QuickBooks Desktop fits businesses that require a more robust accounting option with advanced features and is typically selected by bigger companies, especially businesses with highly demanding accounting needs, and for mid -sized businesses up to bigger businesses that demand a scalable and full – feature accounting option (Intuit QuickBooks, 2024).

2.NetSuite

NetSuite is a cloud-based enterprise resource planning (ERP) application that integrates several business functions like accounting, financial management, customer relationship management (CRM), and e-commerce. It is very helpful for large and mid-sized companies that require a complete solution to perform various aspects of their business functions. it provides real time visibility of the finances, automates, and supports business growth by being scalable. 19 Suite Success is an out-of-the-box industry-specific solution on the NetSuite platform. It includes best practices and industry-specific workflows and thus is simpler to implement which is of particular useful benefit to companies in specific customized industries specific features. NetSuite one world is designed for international companies that have multiple subsidiaries and operations in different geographies. it is multi-currency, multiple-language enabled and helps to manage financials, compliance, and operations in different regions in a centralized manner. NetSuite Financial Management is a stand-alone module based on core financial and accounting processes. It features

such as general ledger, accounts payables, account receivables, and financial reporting. It is suited best for firms who need a strong financial management capability without needing the full ERP features but provides comprehensive financial control and reporting functionality (Oracle NetSuite, 2024).

3.Oracle Financials

Cloud Oracle Financials Cloud, one of the widely used accounting software packages, is a suite of cloud – based applications that fall under the broader category of Enterprise Resource Planning (ERP) software. These applications are designed to manage various financial aspects of a business, including accounting, procurement, project management, and more including General ledger, Accounts payable, Accounts Receivable, Cash Management and Fixed Assets. It is beneficial for businesses of all sizes, particularly those with complex financial structures and multinational operations and provides a unified platform for managing diverse financial functions within an organization. Oracle NetSuite is a cloud – based enterprise resources planning (ERP) suite that provide a comprehensive set of business applications, including accounting, financial management, CRM, e-commerce, and more (Gartner, 2024).

4.Oracle Fusion Cloud ERP; This is a broader suite of applications that encompasses financials, procurement, supply chain, project management, and human capital management for medium to large companies that require an integrated platform for managing many aspects of their operations and for end-to-end business processes. It promotes departmental collaboration, increase output and makes data driven decision making easier. The financials module of Oracle ERP Cloud is beneficial for businesses looking for a cloud-based solution that offers scalability, flexibility, and advanced financial management tools. It can adapt to the evolving needs of organizations in a rapidly changing business environment.

Oracle Cloud ERP (Enterprise Performance Management); This includes application for financial planning, budgeting, forecasting, and performance reporting for its business environment due to their cloud-based accessibility, scalability, comprehensive financial management capabilities, advanced analytics, and a focus on security and compliance (Oracle, 2024).

5.Kashoo

Kashoo is a bookkeeping software with a focus on small businesses and freelancers. It provides an easy – to – use interface to manage finance tasks such as bookkeeping, invoicing, expense tracking and generating reports. It is cloud bookkeeping software based on simplicity and convenience core accounting features such as double-entry bookkeeping, bank reconciliation, financial reporting, and tax preparation tools. Kashoo accounting software is an easily accessible tool for freelancers, small businesses, and start-ups in the contemporary business world. Its simplicity-centricity, among other features such as tax preparation, bank reconciliation, tracking of expenses, and invoicing, has positioned it as an easily accessible tool for users seeking simpleness and efficiency in their accounting activities. Furthermore, its cloud-based aspect positions it next to shifting remote work and digital access paradigms. Kashoo streamlines such processes for end-users who do not necessarily possess advanced accounting know-how (Kashoo, 2024)

6.Bright Pearl

Bright pearl is a full business management software solution for wholesale and retail companies. It includes accounting, inventory control, order processing, and customer relationship management (CRM). It is an integrated solution that supports accounting and has other core business functions such as inventory control, order processing, and CRM. it is an integrated system with accounting along with other business core functions such as order processing, inventory management, and

CRM. The integration feature enables companies to streamline processes and improve overall business performance (Bright pearl. 2024).

2.1.2.3 Advantages of Accounting Software

1. The use of computer is an efficient way of keeping and recording accounting transactions because entry of data is faster than in manual system.
2. With the use of computer for accounting records, it becomes easy to generate different reports and financial statement within a short period.
3. It helps to communicate with customers and supplier better and faster because of email facility available in some accounting software.
4. Accounting data and other information in accounting software are secure and safe because they can be back-up in different locations and folders such as internet, cloud, e-mail attachment and external drive.
5. The risk or loss of data is reduced to the barest minimum.

2.1.2.4 Disadvantages of Accounting Software

1. Computerised accounting system is prone to risk of computer virus and hard disk crash.
2. Some softwares require the service of external consultants who have to be paid consultancy fee on annual basis in some cases.
3. The existence of computer hackers and identity theft are major challenge of computerised accounting system especially for those with internet and cloud back up.

4. Irregular power supply and other electrical faults can damage computer and other accessories used for computerised accounting system.

5. There is no limit to the effect of a single mistake in data entry. A mistake in data entry has negative effect on different reports, records and statements.

2.1.3 Sage Accounting Software

Sage software is an enterprise resources planning (ERP) package. An ERP is integrated software that stores key data of accompany in multiple departments and enables a flow of the data between different modules. ERP systems can be customized to serve different types of companies. implementing an ERP system provides a company with cost savings, more efficient processes, and a platform for standardization (Madanhire & Mbohwa, 2016). Sage came to the limelight when David Goldman saw the need to automate accounting basics in his business. To achieve this, he partnered with two students from Newcastle University, Graham and Paul. They successfully developed software that was able to carry out repeated accounting tasks.

David soon discovered that other businesses might need a similar solution. In 1981, the team began selling the solution to printing houses, which gave birth to the famous Sage that we know today. However, the software now serves other industries apart from printers and publishers. The current solution it offers is more diversified, reaching different categories of customers with unique accounting needs.

Over the years, Sage has evolved to become a leading figure in the world of ERP. It partners with other businesses to ensure that its accounting solution is widely accessible. The company now provides a cloud-based solution to cater to the needs of remote workers provided they have access to the internet. This shows that customers are at the center of Sage's activities. Sage is a leading

accounting and financial management software provider that can greatly improve financial services department professionals. Sage is today's leading cloud financial management solution provider, catering to business entities belonging to any industry. Features powerful, real-time reporting and dashboards that give finance professionals instant insights into the financial health of their organization. A multi-dimensional ledger, for example, captures the business context, supporting advanced reporting and customizable dashboards.

Sage is a prominent solution provider for business management platforms, especially accounting and finance. Based in Newcastle, UK and founded in 1981, Sage has expanded to serve millions of customers worldwide with products for all types of business needs. The software suite offers payroll, accounting, enterprise resource planning (ERP), and customer relationship management (CRM) options.

2.1.3.1 Different Versions of Sage

I. Sage 200: is a modular Enterprise Resource Planning (ERP) solution developed by Sage Group for small to medium-sized enterprises (SMEs). It enables businesses to manage various operations such as finance, inventory, project management, and customer relationships through a single, integrated platform. Sage 200 is offered in two main versions: Sage 200 Standard (cloud-based) and Sage 200 Professional (on-premise or hosted), making it adaptable to the size and complexity of a growing business (Sage, 2024).

ii. Sage 50 Business Cloud: Earlier, Peachtree Accounting. Sage Business Cloud is a well-established accounting software solutions company with a range of packages to cater to different business needs with flexibility and industry-specific solutions. It offers facilities like invoicing, expense tracking, bank reconciliation, and basic financial reporting. Suitable for small businesses,

Budget - friendly Sage Business Cloud Accounting offers a user – friendly platform for handling essential accounting tasks. Because it's cloud-based, customers are able to see their financial information from anywhere, encouraging flexibility and teamwork.

Sage Business Cloud Financials takes it a step further with an even more robust cloud-based solution for financial management, budgeting, and reporting. It's aimed at medium-sized businesses with more sophisticated financial requirements. This solution adds more budgeting, forecasting, and sophisticated reporting capabilities, all in an effort to help make informed decisions.

Sage Business Cloud Payroll; It automates payroll. It helps organizations to handle employees' pay, compute tax, and meet payroll obligations. It simplifies the complex job of payroll administration, reducing the likelihood of errors. Sage Business Cloud X3 is a business-level ERP solution that would be appropriate for large organizations that have complex needs requiring an integrated and scalable ERP solution. Sage Business Cloud X3 deals with end-to-end business processes in real-time, along with better features for dealing with complex operations.

2.1.4 Features of Sage

Sage Accounting Software typically provides features of localization such as multi-currency, tax codes, and languages. Since there are various types of sage accounting software, integration with other software applications and systems is required in the globalized business scenario of today. Sage realizes this requirement and provides integration features with other third-party applications like Customer Relationship Management (CRM) programs, e-commerce websites, and payment gateways (Sage, 2023).

One of the biggest advantages of the Sage Accounting system is that it is cloud-connected. This simply means that the software can be accessed from anywhere and at any time, as long as there is an internet connection. The flexibility is especially convenient for firms with remote or distributed teams since it allows for real-time collaboration and access to financial data (TechRadar, 2023).

For businesses that manage inventory, Sage Accounting Software has a complete inventory tracking system. This feature allows users to keep track of stock levels, record purchases and sales, and generate reports on how the products perform. It even sends alerts when there is low stock, to help businesses keep up with the inventories' needed (Capterra, 2023).

Sage Accounting Software also features real-time reporting, which allows users to have up-to date financial information at all times. This allows for better decision-making and enables companies to stay in control of their finances. Sage accounting software also features customizable reports, so users can choose the specific information that they would like to see (FinancesOnline, 2023).

2.1.5 Job Performance

Performance comes from the word job performance or actual performance which means work performance or actual achievement achieved by someone. The definition of performance (work achievement) is the result of work in quality and quantity achieved by an employee in carrying out his functions in accordance with the responsibilities given to him. According to (Kurniawan, "et, al", 2019) performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities, such as work standards, targets, or targets and criteria that have been determined in advance and mutually agreed upon. According to (Ardian, 2019) Performance is a translation of performance which means the work of a worker, a

management process or an organization as a whole, where the results of the work must be shown concrete evidence and can be measured (compared to predetermined standards).

Technology is related to employee performance, and the faster an employee learns new technology (here, accounting software given that the employee is an accountant) it can speed up their productivity and allows them to solve problems and address accounting issues in the workplace instantaneously. The use accounting software technology can also positively impact the relationships between accountant, suppliers, or customers by improving response times to questions, comments, and concerns. Undoubtedly, accounting software helps to automate financial services processes and will help reduce the workload for accountant, freeing them up to work on other projects and assignments. Accounting software and software packages can help collect and analyze data that would typically go unused or take employees many times to extrapolate. It can also be used to help improve work processes and increase productivity for both the accountant and the business. It is well-known that new technology is a business opportunity that brings potential benefits. On the other hand, the ability to keep and use accounting software is an advantage in job performance and productivity for the accountant.

Ahmed and Allen (2019) defined employee productivity in terms of impersonal trust therefore lack of trust between employee and employers can lower the productivity of employees, hindering the organization's performance.

Asset limitation require company to increase productivity levels at the optimum level (Margaretha and Supartika, 2016). Sihombing (2018) define productivity as a ratio that measure the output quantity of the input quantity used to generating output. It can be indicated by the used of labor cost or capital that should be efficiently and effectively in resulting the increase of sales. Similar productivity indicator was analyzed by Raymond "et al", (2013) which is implemented for

manufacturing firms. It is measured by the gross profit per employee ratio. Previous study analyzed factors that influences the improvement of productivity. Karltorp (2017) found that changes in the information flow and decision processes across the organization are used to improve productivity within an organization. The proper use of accounting software like sage accounting software also increases productivity (Chen, Jaw, and Wu 2016; Grande “et al”., 2011; Raymond “et al”,2013.

Abate (2019) revealed that the projected growth of a business, especially MSMEs, basically requires an understanding of the interaction between the accounting software implementation and the level of productivity. However, lack of support in information technology put some companies in Malaysia experience lower productivity, higher costs and less on-time delivery performance (Thaker et al.,2019). Finding by Raymond “et al”., (2013) explains that the integration of information technology disables innovation capabilities with regard to productivity. This can be affected by human and technical problems as well as time needed to introduce the process. Efforts have been done by companies to stimulate productivity as mentioned by Margaretha and Supartika (2016) such as applying more bonuses and building a good environment in the workplace to comfort the employee. These are expected to enhance the employee loyalty so that they will be more productive.

i. Efficiency Job Performance: Accounting information system as a vital organizational mechanism is critical for effectiveness of decision management and control in organizations. There are many factors that affect the efficiency and effectiveness of accounting information systems. Thus, the accounting information systems combined the factors qualified human resources, best software and hardware and data base quality to be effective. Every business has pre-dominant goals to improve on performance and to maximize shareholder wealth. In order to achieve these objectives, right plans together with necessary resources are needed and used for implementation.

Efficiency becomes very important considering the fact that resources are scarce. Efficiency in business context refers to ability of firm to maximize firm value by using the least inputs to achieve higher outputs. Empirical studies have reinforced the need for efficiency in the operations of the firm.

ii. Reliability and Job Performance; Accounting software produced reliability data that are critically used to plan, identify, and control business operations. As an essential characteristic for accounting information, reliability represents the extent to which the information is unbiased, free from error, and representationally faithful making it useful for decision making. Reliability is a complex and elusive construct of accounting information despite its central role. To achieve accounting standards, firms are required to provide more unabridged revelations associated to the underlying economic constructs represented by accounting information to help users better determine the reliability of accounting information.

Reliability is ingrained in the information itself, and not in the manipulation of the information. The relevance of measurement attributes and economic constructs depicted by accounting information is a prerequisite for reliability to matter. Hence, reliability is an imperative but inadequate for accounting information to be functional. Reliability of accounting information determined by the requirement of accounting standards and facilitates firms to render economic constructs with pertinent informative accounting measurements and classifications. Thus, the usefulness of accounting information in predicting future cash flows depends on a number of factors such as accounting information reliability, the extent to which accounting constructs and measured values depict economic constructs without error or bias.

iii. Ease of Use and Business Performance; The quality of software which is ease of use and understandable, would be beneficial to its user. Therefore, the success of the system used depends

on the level of ease-of-use of the system. In general, an increase in ease of use positively influences several aspects of a company's output quality such as increased sales and revenues, productivity and customer satisfaction; reduced training and support cost, development time and costs and maintenance costs.

Landauer (2024) asserts that increasing ease of use in the workplace raises several responses from employees such as "Workers who enjoy their work do it better, stay longer in the face of temptation, and contribute ideas and enthusiasm to the evolution of enhanced productivity". Companies create standards by implementing experimental design techniques that create baseline levels. In an office environment, concerned areas include working posture, design of workstations, office environment and organization issues, input devices, screen displays, and software interface. By improving the said factors, firms can attain their goals with increased output at lower costs besides potentially produce optimum customer satisfaction level. There are numerous bases for correlation of these factors to overall improvement. For instance, easy to understand user interfaces accounting software reduces the requirement for extensive training, improved interface tends to reduce the time needed to accomplish tasks, increase the productivity levels for employees and reduces development time and costs. Each factor is not mutually exclusive but rather they should be working in conjunction to form the overall workplace environment.

2.1.6 Employee Productivity

In the current era of globalization, every company is required to have high effectiveness and efficiency, because it can be an advantage to survive in the midst of increasingly rapid competitive conditions. In the competitive world of business, it is companies that can produce quality goods and services that can enter the global market. Because of this pressure, in the formation of a highly competitive company, there are several factors that must be met by the company in order to keep

pace with the external changes that are rapidly occurring in the current era of globalization (Hidayat, 2021). One of these factors is the adoption of accounting software in an organization, as this is believed to enhance effectiveness and efficiency, which can be beneficial to the company to survive in the midst of increasingly rapid competitive conditions.

In the financial service department in an organization, employees who have knowledge of accounting software are likely to be able to increase work productivity in order to achieve organizational goals and vice versa (Rivaldo, & Ratnasari, 2020).

(Rosmaini, & Tanjung, 2019) argues that performance is the result of work in quality and quantity achieved by accountant in carrying out their duties in accordance with the responsibilities given to them. If accountant have high job satisfaction, then directly accountant will be loyal to the organization and performance will increase. Accountant become very important for the progress of the company in addition to innovative strategies and products. Good performance is influenced by job satisfaction obtained in the company. In other words, a quality company is a company that has a good quality of work life, can prosper accountant so as to produce qualified and competent accountants.

2.1.7 Role of Accounting Software in Enhancing Employee Productivity within Management Operations

1. Human Resource Management

Human resources are one of the most important things in an organization. In general, an organization (in this case a company) cannot be separated from human resources. The success of a company in achieving its goals cannot be separated from the role of effective human resources. The effectiveness of employees' work really supports the company in achieving organizational

goals and improving the company's performance (Sembiring, “et, al”., 2021). Efforts to continuously improve the effectiveness of employees' work must continue to be carried out by the company. Human resources are employees who are able, ready and alert to achieve organizational goals. The emergence of the need to assist the function of the organization in carrying out its objectives is professionalism in work. The need for professionalism shows that the role of human resources in achieving organizational success is increasing (Rahmawani, & Syahrial, 2021).

2. Motivation

Jufrizen, & Sitorus, (2021) explains that motivation is the driving force that causes a member of the organization to be willing and willing to do an activity (accounting in this study) in his responsibility and fulfill his obligations. Lantara, (2018) explains that the word motivation comes from the basic word motive which means encouragement, cause, or reason for humans to do something. Thus, motivation means a condition that encourages or becomes a conscious cause. From the opinions of these experts, the researcher can conclude that motivation is an impulse that exists within a person to do or not to take an action in terms of activities to achieve company goals. The use of accounting software in accounting department organization can serve as a motivation force for the accountants, causing them to be willing to perform accounting.

3. Job Satisfaction

An explanation of job satisfaction needs to be preceded by an affirmation that the problem of job satisfaction is not a simple matter because satisfaction has various meanings. Job satisfaction according to (Rivaldo, “et, al”, 2020) is a person's perspective, both positive and negative, about his work. (Oktavianti, 2020) suggests that job satisfaction is the nature and feeling of loving the work done. From the expert opinion, the researcher can conclude that job satisfaction is someone

who has a positive or negative personality towards his work activities. In this context, the use of accounting software by an accountant can stimulate his /her job satisfaction leading to the development of positive personality towards his work and which in turn can enhance the worker's productivity.

2.1.8 How employee productivity is measured?

1. Quantitative factors; Managers and analysts can measure the volume of work completed within a specific timeframe, or the amount of time it takes to complete a specific volume of work. Other quantitative productivity metrics might include the number of units produced, tasks completed or projects finished. For roles involving sales, they can track sales revenue, number of deals closed or customer acquisition rates. Armstrong & Taylor, 2022

2. Qualitative factors; Success of business is not only affected by the quantity of output, but quality. One can measure defect or error rates, and there are myriad ways to measure customer satisfaction, which typically correlates to the quality of output. Online surveys, social media sentiment, churn rate, customer service volume. There are many ways to measure whether or not end users are pleased with the products employees have delivered. Manager and peer reviews, along with self-assessments, can help capture abstract or hard-to-measure aspects of overall productivity. Testing and performance evaluations can help to gauge how well employees know how to effectively use their tools and meet managers' expectations. Kaplan & Norton, 2004).

2.1.9 Relationship between Accounting Software and Productivity

Accounting software is designed to streamline accounting functions such as recording various financial transactions, inventory management, payroll, tax returns, receivables, and payables. Accounting software has been created to enhance business efficiency and effectiveness. The traditional method, which usually involves the use of paper to record financial activities and transactions, is prevalent among small businesses in Nigeria. This has resulted in small businesses having distorted financial records. Furthermore, the traditional method has been discovered to be laced with many disadvantages ranging from inaccurate records, human errors, wrong account entry, fraud, omission of transactions, and delay in generating financial reports for decision-making.

Accountants relying on manual processes (instead of real-time software like Sage) often struggle with delayed financial reporting, which mislead business opportunities and inefficient budgeting (Romney & Steinbart 2018). The adoption of accounting software would have otherwise solved most of the problems encountered by accountant with their financial records. According to Thottoli, Thomas, and Ahmed (2019), efficient and effective utilization of accounting software would help accountant to increase accuracy, overall functionality, quick processing, and generation of fair financial statements and other reporting.

2.2 Theoretical Review

2.2.1 Contingency Theory

The contingency theory (Fred Edward Fiedler, Gordon & Miller, 1976) describes the idea that effective management practices are not universal but contingent on the nature of the context in which an organization operates. In other words, the selection and implementation of systems

(including accounting software), must be contextualized to the internal and external conditions of an organization (Boateng, 2019). Essentially, there is no “best” accounting software; its adoption depends on the existing management system and strategic objectives of the organization (Boateng, 2019).

Gordon and Miller (1976) add that accounting information systems should be flexible in their organization-level design and in their sensitivity to the environmental environment at hand. Thus, information systems must be customized to support particular decision-making environments (Nwekwo “et al”, 2024). Similarly, Gordon and Narayanan (1984) found that successful firms customize their management accounting systems to address the unpredictable environmental environment in which they operate. This was another finding of (Nwekwo “et al”. 2024).

Hofer (1975) argued that business strategies must be contingent in light of the importance of strategic choices for enhancing enterprise productivity (Olorunfemi, 2024). According to Fiedler (1964), optimal organizational/leadership styles depend on different internal and external constraints (Olorunfemi, 2024). Tiessen and Waterhouse (1983) extended this notion by emphasizing that organization structure, as well as the effectiveness of management accounting systems, is contingent on technology and environment (Olorunfemi, 2024). Chenhall (2003) further elaborates this notion by emphasizing that management control systems are designed to achieve specific organizational objectives (Olorunfemi, 2024). Donaldson (1999) also underlines that contingent theory can show the influence of contingent variables on organizational performance; contingent variables are technology, structure, people, strategy and organizational culture (Olorunfemi, 2024).

Langfield and Smith (1997) argued that the nature of accounting systems organizations chose were influenced by their business strategy. Chenhall (2003) also argued that accounting

information systems are driven by strategic goals (Boateng, 2019). In short, according to the contingency theory, the choice and use of Sage 200 accounting software should be adapted to the specific context of the financial service department, taking into account organizational structure, strategic goals, and environment.

2.2.2 Diffusion of Innovation

According to Boateng (2019), the Diffusion of Innovation Theory developed by Rogers (1983) is a useful model for studying how employees in the financial service department adopt and use Sage 200 accounting software, and contends that acceptance of new technology will have a direct relationship with the following factors: relative advantage, compatibility, complexity, trialability, and observability.

In the case of Sage 200, perceived relative advantage is also important. If employees associate Sage 200 with a higher degree of efficiency, accuracy, and overall job performance than using previous systems, they will be more likely to associate Sage 200 with a positive outcome. For example, if Sage 200 makes it easier to present information in reports, automates complicated calculations, or allows employees to get easier access to data, they will become more likely to endorse Sage 200.

Compatibility is another key factor. If the principles and functionalities of Sage 200 are tied closely to the existing accounting procedures, processes and organizational culture in the financial service department than adoption will be easier because employees are more likely to adopt Sage 200 in its current configuration, when it is both integrated with their existing understanding and processes.

For the other hand, Sage 200's complexity can stand in the way of its adoption. If the software is thought to be difficult to learn or use, people may become confused and be resistant to using it.

So, it's important for interfaces to be simple to use, training to be comprehensive and support to be readily available.

Trialability is the ability to experience using Sage 200 before its implementation. By allowing employees the opportunity to use the software, discover its functionality and gain insights about its benefits, it increases the feelings of confidence and calmness. A great way to start is to give them access to training databases or simulated scenarios to learn the system.

Finally, observability refers to the visibility of the positive outcomes that exist with the use of Sage 200; when employees are able to see the tangible outcomes of what the software is doing for them in their jobs (e. g., quicker report generation, fewer errors, improved data analysis), they will be more likely to take up using and maintain the software in their jobs.

2.2.3 Technology Acceptance Model (TAM)

Back in 1989, Davis introduced the Technology Acceptance Model which is a kind of rough guide that reveals why people tend to embrace new tools. This model, often highlighted when discussing setups like Sage 200 accounting software in a finance department (Boateng, 2019), suggests that our willingness to use any new tech really boils down to two ideas: how much it helps us do our job and how simple it is to use. Generally speaking, what we feel about a tool's usefulness, and whether it seems easy to handle, largely drives our decision to adopt it.

When we talk about perceived usefulness (PU), it's just a way of saying that if someone believes a tool will boost their job performance, they're more likely to use it—something Boateng pointed out in (Boateng) 2019. In the case of Sage 200, if the finance team notices that the software cranks up efficiency, sharpens accuracy, and overall makes work less of a hassle, then they'd be keen to stick with it. For instance, if Sage 200 cuts down on the tediousness of financial reporting, takes

care of tricky calculations, or simply opens up data in a friendlier way, employees will, more or less, see it as a real win.

Perceived ease of use (PEOU) refers to the degree to which an individual believes that using a particular technology will be free from effort (Boateng, 2019). If employees find Sage 200 easy to learn, navigate, and operate, they are more likely to accept and integrate it into their daily workflows. Conversely, if the software is perceived as complex or difficult to use, it may create resistance and hinder adoption.

As noted by Bahati (2014), while TAM effectively explains the initial adoption of technology, it has limitations in explaining the extent of behavioral changes in its long-term utilization (Boateng, 2019). As such, there have been various TAM extensions through incorporating other constructs in order to enhance its explanatory power. For instance, Mbogo (2010) incorporated variables like perceived ease of access, perceived low cost, perceived security, perceived convenience, perceived satisfaction, and perceived support (Boateng, 2019). Adjei and Tobbin (2011), for their part, integrated TAM with Diffusion of Innovation theory in order to analyze consumers' behavior towards adoption of computerized accounting system in Ghana (Boateng, 2019). Bosire (2012) also combined TAM with the theory of Diffusion of Innovation to explain new technology adaptation success drivers (Boateng, 2019), and Odia (2012) added perceived trust, security, and convenience to the extended model (Boateng, 2019).

In the context of this research, understanding both PU and PEOU is crucial for assessing the impact of Sage 200 on job performance within the financial service department. The equation $ITU = a + b_1PU + b_2PEOU$ effectively summarizes the relationship between intention to use (ITU), perceived usefulness (PU), and perceived ease of use (PEOU).

2.2.4 Systems Theory

In the context of the financial services division, Sage 200 accounting software is a sophisticated, computer-based accounting information system. Being a combined hardware and software system, it is designed to capture, record, and process financial data, thus generating information critical to decision-making (Romney & Steinbart, 2017; Hurt, 2013). Through Systems Theory, we can see Sage 200 as a system of inter-dependent activities, files, and components that talk to and exchange information to save and process information, thereby providing various users with the department.

Systems Theory, described by Ajzen (2006) and Bertalanffy (1968), demands that complicated processes like the operation of Sage 200 are best interpreted by the interaction of how each of its component parts functions to affect one another. To that end, how Sage 200 operates is impacted by how the parts that compose it operate, as well as their overall relationship. This perspective suggests that Sage 200 is not just a software but an integrated set of components designed to achieve some accounting and financial objectives.

Specifically, Sage 200 is spearheaded by software packages designed to suit business needs like accounting principles, thus enabling accounting processes to be automated (Hurt, 2013). Automation, according to Al-Dalaien and Khan (2018), enables efficient execution of various accounting operations with limited human intervention. The general architecture of Sage 200, made up of its various software components like modules, is its architectural features. This framework's logical arrangement is intended to optimize system efficacy and performance (Paganini, 2019).

Therefore, Sage 200's management system integrates internal controls, computerized processing of data, relational databases, and computerized reports, along with other technology tools to offer

maximum performance (Gupta & Jain, 2017). With this integrated mechanism, employees in the finance service department can manage financial information efficiently, generate accurate reports, and make efficient decisions. Essentially, Sage 200 is an integrated system where each module enhances the effectiveness of entire financial operation, which is tantamount to an understanding of its system nature for better job performance.

2.2.5 Agency Theory

Though Agency Theory, as advocated by Jensen and Meckling in 1976, typically is concerned with the issues of shareholder-manager-financier conflicts (Institute of Chartered Accountants of Nigeria, 2014), its stipulations can be applied in solving the dynamics of the financial service department in terms of utilizing sage 200 accounting software. In essence, Agency Theory talks about the relationship between a principal (the delegator) and an agent (the doer) (Jensen & Meckling, 1976). In the context of this research question, the "principal" is the organization or management using Sage 200, and the "agent" as the employee in the financial service department who works the software to complete the task.

The theory is also used to bring out potential conflicts due to variations in objectives and risk appetites among these actors. An example is management desiring improved efficiency and precision by using Sage 200 while the employees desire simplicity and security of employment. This view comes from the research into risk-sharing between individuals or groups, with variations in attitude towards risk generating conflict (Jensen & Meckling, 1976).

Applying this to Sage 200, theory would foresee that the success of the software in improving job performance lies in the alignment of employee and management objectives. Employees, if they perceive the implementation of Sage 200 as increasing their workload or endangering their job

security by increased automation, would resist its complete adoption. However, if management makes a clear explanation of the benefits of Sage 200 and provides adequate training and support, then employees are more likely to embrace the software and utilize it efficiently.

Agency Theory, in this context, demands a "contractual" relationship (Jensen & Meckling, 1976) between management and employees. The contract, explicit or implicit, has to establish the expectations, roles, and rewards of Sage 200 usage. By solving the conflicts of interest and goal alignment, the maximum contribution of Sage 200 towards job performance can be attained in the financial service department of the organization.

2.2.6 Information Theory

Timeline of events: Information Theory – This theory developed by Claude Shannon in 1948 lays the foundation for understanding information processing and information transmission and is vital in understanding how the Sage 200 accounting software operates and its significance on the financial services department. Shannon's milestone paper, "A Mathematical Theory of Communication," changed the way we think about information, the information channel capacity, the optimum information rate for noise channels, and uncertainty of an information source.

In the context of Sage 200, Information Theory is helpful to know how the financial data is communicated and processed effectively in the system. The fundamental communication problem was defined by Shannon as "reproducing at one point, either exactly or approximately, a message selected at another point." This principle applies directly to how Sage 200 gathers, processes, and disseminates financial information to users within the department.

By using information channel capacity, we can analyze why Sage 200 is efficient and accurate with their financial data. Thus, it has to deal with a lot of financial data which have to read,

processed, and transmitted with as little loss and distortion as possible by the software. Additionally, Sage 200's ability to actively work in a noisy environment—an environment where an error or discrepancy could occur—is important. A financial report or decision which depends on data with low fidelity is therefore also low quality.

Moreover, Shannon's concept of "uncertainty of an information source" is relevant to how Sage 200 manages and interprets financial data. The software must reduce uncertainty by providing accurate, reliable, and timely information. This is particularly important in the financial service department, where decisions rely on precise and well-organized data.

2.2.7 Theoretical Framework

This research will employ the contingency theory as its theoretical framework of choice in examining the contribution made by Sage 200 accounting software to job performance within the financial service department. The contingency theory posits that there is no optimal approach to management or systems implementation, and that there should be diversity according to the context of the firm. Applying this theory to the research question, the research will investigate how the effectiveness of Sage 200 in improving job performance is contingent upon the specific attributes of the financial service department, such as its organizational structure, strategic goals, and the external environment. The framework will enable us to determine the manner in which different contingent factors affect the relationship between Sage 200 usage and employees' performance. By considering these contextual variables, the current research aims to enlighten the way business enterprises can leverage the utilization of accounting software in an attempt to realize the utmost workplace performance and achieve strategic goals within their business milieus.

2.3 Empirical Review

Fadzilah (2017) examined the impact of accounting software on firm performance among Malaysian firms using recent literature review and established that efficiency, reliability, ease of use, quality of data, and accuracy of accounting information systems significantly affect firm performance. AIS was found to be the focal point in business survival and sustainability and recommended that firms make AIS implementation a priority.

Wickramsainghe “et al”. (2017) carried out research on the selection of accounting packages in the Anuradhapura area with focus on its effect on decision-making and concluded that poorly selected accounting packages result in incomplete records and unauthorized access to data. The study placed focus on the significance of sound software selection for effective decision making.

Boateng (2019) determined the impact of accounting software on processing financial information in Ghana Education Service using exploratory study design and questionnaire and established a positive relationship between the use of accounting software and efficiency. Accounting software was found to improve the process of financial information, and the employees were recommended to be trained for the operation of such software in Ghana Education Service. Jedlickova (2020) investigated the impact of accounting software automation on bookkeeping for multinational companies, by survey and interview, and concluded that automation impacts the work function, requiring new skills. Bookkeepers have to learn about automated programs, it was found, and recommended continuous training.

Thompson (2020) examined the implementation of SAGE X3 accounting software at the Development Finance Corporation (DFC) for the purpose of developing a Project Management Plan to facilitate the software implementation, using the analytical method, and found that a structured project management plan was crucial for the successful integration of the accounting

software. proper plan to the Project Management Institute standard was determined to be essential, and recommended that software implementation organizations give high importance to project management.

Olufemi, Festus, and Adekunle (2021) critically examined the influence of accounting software on the timeliness of food and beverage manufacturing companies' reporting quality based on a survey research design and came to the conclusion that there existed a significant impact of software effectiveness on reliability and accounting information on reporting timeliness. Accounting software improves corporate reporting quality, and its application is suggested.

Yakubu Issahaku Said and Adam Aliu (2022) ascertained the influence of accounting software on the achievement of IASB's qualitative characteristics of financial information in public universities in Northern Ghana, using a quantitative method and SPSS analysis, and found that efficiency, ease of use, data quality, and accuracy significantly impact financial reporting quality. It was determined that accounting software has a significant influence on financial information quality, and suggested that universities invest in technology-based financial tools.

Lleshaj and Çika (2023) examined the technological competencies of postgraduate finance and accounting students and their job performance related to software applications, using econometric models, and found a need for further training in financial software. It was concluded that university curricula should integrate more software application training.

Nwekwo “et al”. (2024) examined the effect of accounting software on financial reporting in corporate entities in Southeast Nigeria, using a survey research design and Mann-Whitney test, and proved a statistically significant positive effect of ERP and off-the-shelf available software on financial reporting. Accounting software was shown to enhance financial reporting and was

recommended for use. Halimuzzaman, Sharma, and Khang (2024) compared AIS activities and ERP with regards to compliance and financial control by conducting a field study and MS Excel and arriving at the point that there is disagreement about whether ERP influences uniformity of data and financial controls but consensus regarding the benefits of ERP in decision support and automation. It was concluded that ERP adoption requires clear communication, customization, and training.

Binuyo, Olaposi, and Ige (2024) conducted a survey and established widespread usage but differences in types and patterns of usage of computerized accounting systems (CAS) by SMEs in Southwestern Nigeria, and concluded CAS supports financial decision-making and recommended complete computerization. Pandey and Rana (2024) examined the role of AI in accounting for financial reporting, auditing, and financial decision-making, using a cross sectional survey, and found that accounting software improves data analysis and reporting. It was concluded that user-friendly software is essential. Sinebe and Sinebe (2024) also discussed digitalization of bookkeeping using ERP and cloud accounting software and how they assist in reducing errors and improving efficiency. Ghanem and Al-Shammari (2024) studied the effect of accounting information systems on the validity and credibility of financial reports in Al Rafidain Bank in Iraq using a descriptive analytical method and reported a very strong positive effect. They found that accounting information systems have an important contribution to the performance of banks.

Olayemi, Adebisi, Oyelakun, and Ibrahim (2025) investigated awareness and use of accounting software by Nigerian small firms through descriptive analysis and established limited use and awareness despite its benefits. Awareness was established as key and cheap, localized software advised.

2.4 Gap in Literature

Though a number of studies have investigated the impact of accounting software on financial reporting, business performance, and efficiency in different industries and geographies, not much special research has been conducted on employee performance within the financial services department using Sage 200. Though most studies like to investigate the broader organizational impacts or implementation problems without investigating the subtle impacts on particular job tasks and performance within particular departments. Moreover, much of the research is actually referring to software installation and general use as opposed to the direct discovery of how specific software functionality, like in Sage 200, affects day-to-day work and work performance in the financial services sector., furthermore there is no comprehensive analysis of the relationship between staff proficiency in Sage 200 and the ability to perform work activities effectively, particularly in the financial service department's ever-changing environment. Due to the foregoing, this research will bridge the gap by conducting an analysis of the impact of Sage 200 on job performance in the financial service department.

CHAPTER THREE

METHODOLOGY

3.1 Study Area

The study was conducted in Landmark University, Omu- Aran, Kwara State, Nigeria, and the financial services department is the sub -study area. The localized scope of the study guarantees the research findings are directly relevant to the participants and the study environment, and it becomes more convenient to create actionable insights into how Sage200 accounting software influences job performance in financial services.

3.2 Research Design

This study adopts a survey research design, which is most appropriate to collect data from the participants themselves to determine the impact of Sage 200 accounting software in the finance department. Using this approach, data was collected on users' experiences, perceptive, and opinions.

3.3 Population of the study

The population for this study consists of accountants within Landmark University's Financial Services department. Since the total population size is ten, the research encompasses the whole group to ensure inclusivity. By studying all accountants within this population, the research can have a full understanding of the impact of the software because every individual's opinion contributes to the outcome. This application of the total population eliminates sampling bias, thus making the research findings more credible and usable.

3.4 Sample Size and Sampling

Technique The sample size in this study is ten accountants who serve in the financial services department, which is equivalent to the population size. Participants were selected based on a purposive sampling method. The rationale for using this approach is because it is appropriate for selecting participants who have personal experience in applying Sage 200 Enterprise accounting software for work. Purposive sampling ensures that the respondents possess the necessary experience and expertise to provide meaningful insights into the benefits, challenges, and overall impact of the software on their work performance.

3.5 Source of Data

Both primary qualitative and quantitative was used in the study to ensure a balanced stance towards analysis of the research problem. Quantitative data provides objective measurement in the context of use of Sage accounting software. Qualitative data has the reverse effect, and that is to capture the subjective thoughts and views of participants and offer extended contextual consciousness. The primary data type is used, obtained firsthand from the participants through survey questionnaires, to make sure that the research involves firsthand accounts of the software influence.

3.6 Method of Data Collection

The primary tool of data collection is a paper-based semi-structured questionnaire to collect quantitative and qualitative feedback from the respondents. The questionnaire contains structured questions bordering on the research objectives, with open-ended questions to collect qualitative information and close-ended questions for quantitative information. The participants complete the questionnaires within a specified time standardizing data collection consistency. This method of data collection is cost-saving and enables respondents to provide detailed responses in a

comfortable and familiar format. The questionnaire was validated through expert judgement /review. Also, a pilot test will be conducted and Cronbach alpha will be computed to determine internal consistency reliability.

3.7 Ethical Considerations

This research was conducted with rigorous adherence to ethical principles to ensure the rights and dignity of the participants. Participants explained in detail about the purpose, scope, and implications of the study to facilitate their voluntary and informed participation. The respondents' identities were concealed, and their responses was anonymized to provide confidentiality and guard their privacy.

3.8 Method of Data Analysis

The data was analyzed using descriptive and thematic analysis. Descriptive analysis involves describing the quantitative data in terms of statistical measures such as percentages, averages, and frequencies. The descriptive analysis assists in establishing trends and patterns between the participants' responses. Thematic analysis is, however, applied to qualitative data whose answers are categorized into themes with a view to eliciting comparable problems, benefits, and impacts of Sage accounting software. The two methods provide elaborated analysis of the numeric and narrative data.

CHAPTER FOUR

RESULTS AND DISCUSSION

This chapter presents the information collected from the ten (10) research participants who were engaged in the study, analyzes the responses, and delineates the findings based on the research goals and queries outlined in Chapter One. This analysis is designed to investigate the real-world impact of Sage 200 accounting software on workplace performance within the financial services department. Quantitative and qualitative information collected through structured questionnaires and open-ended responses are processed to get an in-depth understanding of the effects of Sage 200 on financial reporting, productivity, and user experience. Data analysis is framed in accordance with the central themes of the study: benefits of using Sage 200, issues encountered by the company in its implementation, and effect on report correctness and business efficiency. Tables and narrative summaries are employed to report the findings in clear and concise form.

4.1.1 Preliminary Analysis

This section presents the socio-demographic profiles of the respondents, namely, their Sage 200 experience, departmental organization, financial service functions, and industry background. Being aware of these attributes lends meaning to the interpretation of their responses and insight into how diverse roles and organizational settings influence the adoption and use of Sage 200 accounting software.

Table 4.1: Thematic Analysis on Participant Roles & Responsibilities (n = 10)

	Theme	Participant	Role Title	Key Responsibilities
1	Core Accounting & Bookkeeping	P1	Accounting Officer	General bookkeeping, accounting, and reporting
		P3	Expenditure Officer	Payment vouchers, cheque/instruction preparation, record-keeping, Sage 200 postings, cash retirement
2	Reconciliation & Final Accounts	P2	Final Account Officer (Reconciliation)	Reconcile general and sub-ledgers, detect posting errors
		P5	Final Account Officer	Reconciliation of all school accounts
3	Budgeting & Financial Oversight	P4	Head of Financial Operations	Budget coordination, revenue management, financial oversight, reporting, strategic alignment
		P8	Unit Reviewer	Reviewing operations, batch processing, journal entries, reports and budget preparation
		P9	Finance & Budgeting Officer	Financial planning and budgeting (general description)
4	Student-Facing Financial Services	P6	Student Account Officer	Student clearance, financial status support, handling withdrawal requests
5	Data Management & Systems (EDP)	P7	EDP Officer	Data integrity, financial database oversight, anomaly detection, reporting using Sage 200
6	Investment & Treasury Functions	P10	Investment Accountant	Investment booking and liquidation, liaising with banks on investment matters

Source: Author's Compilation, 2025

The thematic analysis in table 1 thus points toward a department of multifunctional financial services comprised of operational, technical, and strategic roles. Participants (P1) and (P3) fall under Core Accounting & Bookkeeping and represent the core functions of financial systems, dealing with recording transactions, processing vouchers, and preparing reports. Their operations ensure constant regular day-to-day finance functions and point toward where Sage 200 comes into play through posting, reconciliation, and document tracking. In the meantime, actors (P2) and (P5) manage Reconciliation & Final Accounts, a process critical to data validation. Their actions highlight the department's need for products that can cross-match ledgers and generate exceptions when discrepancies are detected in real-time, aligning with the requirement of auditability and traceability of data in Sage 200.

A sharp focus on Budgeting & Financial Management can be observed in positions like the Head of Financial Operations (P4), Unit Reviewer (P8), and Finance Officer (P9). These players are positioned at a strategic level, where they manage budgets, review revenue streams, and ensure that they are aligned with organizational goals. Their responsibilities reflect that Sage 200 must serve not only transaction-level processes but also budgeting, forecasting, and highest-level financial reporting. This variation in monitoring roles also implies that the system should be able to accommodate custom dashboards and role-based access control for decision making.

Furthermore, the incorporation of Student-Facing Financial Services (P6), EDP/Systems Oversight (P7), and Investment Functions (P10) indicates departmental institution-specific complexity. The Student Account Officer interacts with clients (students), while the EDP Officer provides system integrity and data flow, and the Investment Accountant monitors asset performance and bank relationships. This flexibility implies Sage 200 ought to bring together functionality ranging from customer support through data analysis to investment tracking.

Accordingly, the program ought to be flexible, scalable, and support highly technical processes for multiple users of variable technical expertise.

Table 4.2: Percentage distribution of Socio-Demographic Information of Respondents

Question	Category	Frequency (N = 10)	Percentage (%)
Experience with Sage 200	Less than 1 year	0	0
	1–3 years	7	70
	4–6 years	0	0
	More than 6 years	3	30
	Total	10	100
Financial Department Size	1–5 employees	0	0
	6–10 employees	5	50
	11–20 employees	3	30
	More than 20 employees	2	20
	Total	10	100
Financial Services Provided	Accounting and Bookkeeping	1	10
	Financial Analysis & Reporting	6	60
	Payroll and Tax Management	0	0
	Other	3	30
	Total	10	100
Industry Type	Banking	0	0
	Insurance	0	0
	Investment	1	10
	Higher Education	9	90
	Total	10	100

Source: Author’s Computation, 2025

The statistics from the demography of the 10 respondents in table 2 show a skilled and specialized workforce within the context of higher education financial operations. A significant 70% of the respondents have experience working with Sage 200 for 1–3 years, which shows that the software is relatively new in the institution but extremely acceptable. In particular, 30% have over 6 years of experience, reflective of a subgroup of more seasoned users likely to be involved in the system's initial usage or installation. Such a blend of newer and seasoned users offers a precious set of perspectives from which to evaluate the usability, learning curve, and effectiveness of the software over time.

The majority of users (50%) are from mid-sized departments (6–10 staff), with 30% from the larger department (11–20 staff), and 20% solely from very large departments (more than 20 staff). The above split illustrates that Sage 200 is being rolled out in decent-sized environments where teamwork and co-ordination between team members are crucial. Where service work is engaged, the top activity is financial reporting and analysis (60%), with 30% working in "other" specialist finance roles, and just 10% undertaking core bookkeeping activity. This suggests users are heavily engaged with analytical and planning functions, which underpins the need for added reporting, forecasting, and error-detection capability in the software. Notably, 90% of the sample is from the higher education institution sector, confirming institutional focus of the research and indicating conclusions will be very relevant to university financial offices.

4.2 Results on Objectives

4.2.1: Advantages of Sage 200 in Financial Management

This section examines the self-reported benefits of running Sage 200 in financial management operations. It focuses on users' ratings of the software automation, reporting accuracy, multi-currency support, and integration with other software. Quantitative data as well as thematic results illustrate how Sage 200 contributes to improved efficiency, enhanced quality of reporting, and overall improvements in financial workflow across departments.

Table 4.3: Thematic Analysis on Benefits of Sage 200 (n = 10)

	Theme	Frequency	Participant(s)	Sub-Themes
1	Time-Saving & Efficiency	4	P1, P2, P5, P6	“Saves time”, “Reduces time spent on reports”, “Reduces time wastage”, “Quick processing of data”
2	Accuracy in Reporting	3	P3, P4, P5	“Provides accurate and timely financial report”, “Accuracy in report generation”
3	Error Detection & Accountability	3	P1, P2, P6	“Helps to trace wrong postings”, “Detect errors immediately”, “Improves accountability”
4	Improved Record Management	1	P2	“Aids in looking for file when missing”
5	Smooth Chart of Accounts Handling	1	P3	“Chart of account goes smoothly”
6	Real-time Operation Capability	1	P6	“Facilitates operating at a point in time”
7	Inventory Management Improvement	1	P4	“Improvement in inventory”

Source: Author’s Computation,2025

In table 4.3, the greatest benefit of Sage 200 cited by respondents is that it saves time and increases the effectiveness of operations, and this issue is brought up by (4) out of 10 respondents. The users noted that the application reduces the time required to generate financial reports, minimizes the delays experienced in daily operations, and facilitates faster processing of data. This time-saving function not only enhances productivity but also cuts administrative burden and particularly useful option in departments handling large volumes of transactions. Furthermore, (3) users highlighted

the accuracy of reporting, mentioning enhanced accuracy in financial outputs and greater dependability in their reporting function. This indicates Sage 200 is viewed as a reliable mechanism for guaranteeing correctness in financial reports.

Other significant themes mentioned were error detection and accountability, mentioned by (3) participants. Users appreciated that Sage 200 is able to track unauthorized postings and automatically recognize discrepancies, useful for internal controls and audit preparation. Less frequently mentioned, though still valid, were benefits such as real-time operating, improved inventory tracking, chart of accounts management, and traceability of records, each by a single participant. While not experienced in all cases, these specialist advantages seem to point towards Sage 200 having adaptable features that are able to cater to common and advanced financial operations alike, depending on the specific function the user is undertaking. Overall, the response is that Sage 200 supports the efficiency and integrity of finance management processes.

Table 4.4: Percentage distribution of Advantages of Sage 200 in Financial Management

Variables	Category	Frequency (N-10)	Percentage (%)
Automation Capability of Sage 200	Very Poor	0	0
	Poor	1	10
	Neutral	2	20
	Good	5	50
	Very Good	2	20
	Total	10	100
Timeliness & Accuracy of Insights	Yes, always	6	60
	Yes, sometimes	3	30
	Rarely	1	10
	Never	0	0
	Total	10	100
Multi-Currency Effectiveness	Not Applicable	2	20
	Not Effective	2	20
	Somewhat Effective	2	20
	Very Effective	4	40
	Total	10	100
Integration with Other Systems	Not at all	1	10
	Poorly	2	20
	Moderately	3	30
	Very well	4	40
	Total	10	100

Source: Author's Computation, 2025

The figures in table 4.4 show that Sage 200 is commonly regarded to be effective in automating financial tasks, with 70% of users putting it in the "Good" (50%) or "Very Good" (20%) category.

A single individual placed it in the "Poor" category, and none put it in the "Very Poor" category, showing that users generally regard the automation tool as useful for streamlining tedious financial tasks such as reconciliations, postings, and reporting. Moreover, 60% indicated Sage 200 "always" provides timely and accurate financial data, and a further 30% admitted it "sometimes" does. This indicates strong confidence in the system's ability to provide actionable and reliable financial data, which is critical to decision-making and financial compliance within accounting departments.

In specialist skills, multi-currency skill was split in opinions, with 40% expressing the view that it is "Very Effective", while 60% are split two-thirds each between "Not Applicable", "Not Effective", and "Somewhat Effective". Either no departments make use of this facility or its effectiveness keeps changing seems to be the impression. Interfacing with other systems also shows a promising trend, with 70% of the viewers expressing the view that it interfaces either "Moderately" or "Very Well". Yet, 30% of them had "Poor" or zero integration, which implies that while Sage 200 is able functionally, its compatibility may vary depending on the specific software environment or technical proficiency existing in the department.

4.2.2: Challenges of Implementing Sage 200

This section highlights the greatest challenges encountered in the implementation and regular usage of Sage 200. It discusses problems ranging from learning difficulties, data migration issues, user satisfaction with support, complexity in the system, to constraints in terms of customization. Based on quantitative results and thematic analysis, this section offers a complete picture of challenges users have faced, with problems that may affect successful deployment and use of the software by financial service departments.

Table 4.5: Thematic Analysis on Challenges of Sage 200 Implementation (n = 10)

	Theme	Frequency	Participant	Sub-Themes
1	Cost and Affordability	3	P1, P5, P9	"Somehow expensive", "Expensive to manage", "Too costly for a small department"
2	Need for User Training	3	P1, P5, P7	"Requires training before use", "It's complex", "Staff needed orientation before using it effectively"
3	Data Migration Difficulties	4	P3, P4, P6, P8	"Data migration issues", "Could not migrate payroll and budget", "Transfer of old data was difficult"
4	System Complexity	3	P5, P7, P10	"It is complex", "Too many features make it hard to navigate", "non-intuitive interface"
5	Integration Issues	2	P2, P6	"Hard transferring items", "Does not integrate well with our HR software"
6	Upgrade/Maintenance Burden	2	P1, P10	"Update of the software", "Frequent updates disrupt our flow"

Source: Author's Compulation,2025

Thematic analysis in table 4.5 supports that the most frequent problem mentioned is that of data migration problems, by (4) out of every 10. These include the failure to migrate key components like payroll and budget, and the failure to migrate legacy data, which suggests that the system may lack intuitive mechanisms or support for legacy data integration. Apart from this, cost and affordability and the need for user training were each mentioned by (3) participants. Users described Sage 200 as "too costly for small departments" and emphasized the need for formal training programs in order to navigate its features. This points to the reality that while Sage 200 is

sturdy in functional provision, its cost and learning curve may be obstacles to seamless take-up, particularly for institutions that have limited resources.

Moreover, system complexity was also a significant theme, cited by (3) participants. Phrases such as "too many features make it hard to use" and "non-intuitive interface" suggest usability problems, especially for novice or non-technical users. Furthermore, integration issues and the heaviness of software updates were mentioned each by (2) respondents. Difficulty in synchronizing Sage 200 with HR or other internal systems, and the disruptive cycles of updates, indicate limitations in the software's flexibility and responsiveness within broader institutional infrastructures. Together, these problems signal that while Sage 200 provides operational benefits, its implementation success is most urgently dependent on user preparation, technical compatibility, and institutional support.

Table 4.6: Percentage Distribution of Challenges of Implementing Sage 200

Variables	Category	Frequency (N-10)	Percentage (%)
Learning Difficulty of Sage 200	Very Difficult	1	10
	Difficult	2	20
	Moderate	2	20
	Easy	5	50
	Very Easy	0	0
	Total	10	100
Data Migration Issues Experienced	Yes, many issues	2	20
	Yes, some issues	4	40
	No issues	3	30
	Not Applicable	1	10
	Total	10	100
Satisfaction with Sage 200 Support	Very Dissatisfied	2	20
	Dissatisfied	2	20
	Neutral	2	20
	Satisfied	3	30
	Very Satisfied	1	10
	Total	10	100
Customization Options Available	Very Limited	1	10
	Limited	2	20
	Moderate	3	30
	Extensive	4	40
	Total	10	100

Source: Author's Computation, 2025

The data in table 4.6 show that up to 50% of the respondents found Sage 200 easy to learn, but most still faced learning barriers, 30% labeled it as "difficult" or "very difficult", and 20% as "moderate" in terms of complexity. This suggests that just as the interface might be easy to use for some, others require stronger onboarding or prior technical expertise. In terms of data migration, 60% had issues, 40% of them reporting "some problems" and 20% reporting "lots of problems." Only 30% had no issues, which supports the thematic analysis finding that data migration is a pervasive and recurring issue, perhaps on the part of departments switching from older systems or formats.

User satisfaction with support was mixed. Only 30% were satisfied, while the remaining 70% were either dissatisfied or neutral, 20% "very dissatisfied" and 20% "dissatisfied." This indicates a need for stronger post-implementation technical support or vendor responsiveness. On a more encouraging note, the majority of users felt that Sage 200 offered a decent degree of flexibility 70% scored customization as being either "moderate" (30%) or "extensive" (40%). This would mean that with the right configuration, the system would be capable of supporting varied departmental needs, but such an ability may not be fully tapped if user support and onboarding are not improved.

4.2.3: Impact on Productivity and Accuracy of Financial Reporting

This section assesses the contribution of Sage 200 to the accuracy and efficiency of departmental financial reporting. It quantifies key performance indicators such as report generation time, output accuracy, month-end closing gains, and user confidence in audit trails. Using both statistical data and thematic feedback, this chapter illustrates the extent to which Sage 200 enhances the efficiency of operations and enhances the integrity of financial data.

Table 4.7: Thematic Analysis on Impact on Productivity and Accuracy (N = 10)

	Theme	Frequency	Participant(s)	Representative Quotes
1	Improved Productivity & Time-Saving	5	P1, P3, P5, P6, P8	“It aids productivity and ease time factor”, “Reduces time on reporting”, “Saves time”
2	Increased Accuracy in Reporting	4	P3, P4, P5, P7	“Increases confidence in report presentation”, “Improved financial reports”, “Accuracy of results improved”
3	Efficient Report Generation	4	P3, P4, P6, P9	“Efficiency of monthly closing”, “Improved record keeping”, “Accommodates bulk transactions”
4	Enhanced Usability	3	P1, P5, P9	“Easy to learn and understand”, “User-friendly interface”, “Straightforward layout”
5	Capacity to Handle Large Data Volumes	4	P1, P5, P6, P10	“Accommodates a lot of transactions”, “Process many data within short time”
6	Resource Optimization	2	P6, P7	“Reduces manpower”, “Reduces duplicate tasks”

Source: Author’s Computation, 2025

In table 4.7, the most prevalent advantage of Sage 200 discussed by (5) out of every 10 interviewees is its contribution to increased productivity and time saving. The interviewees stated that the system eases workload pressure by reducing the amount of time spent on day-to-day financial activity and reporting. Most closely bearing on this is the subject of efficient report generation, mentioned by (4) respondents, who emphasized improved monthly closing cycles, record keeping, and the system's capacity to post bulk data. These two high-frequency subjects together reflect that Sage 200 is very much valued for efficiency in speed of workflow and work effectiveness in the finance service department.

In respect to data integrity, (4) respondents also reported higher accuracy in financial reports, providing reasons why the software improves report correctness and reliability. Additionally, (4) respondents reported Sage 200's high capacity to handle large volumes of data, commenting that it performs optimally under heavy loads of transactions without any failure or lag. The ease of use of the system was noted by (3) respondents, who were convenient to teach and utilize. Lastly, 2 of the respondents mentioned resource optimization, noting that the system avoids the utilization of excessive manpower and reduces redundant activities. These figures confirm that while Sage 200's biggest advantage is to enhance speed and accuracy, it also covers scalability, ease of operation, and lean resource utilization, positioning it as an overall tool for financial processes.

Table 4.8: Percentage Distribution of Impact on Productivity and Accuracy of Financial Reporting

Variables	Category	Frequency (N-10)	Percentage (%)
Time to Generate Reports	Significantly Reduced	7	70
	Somewhat Reduced	1	10
	No Change	0	0
	Increased	1	10
	Total	10	100
Accuracy of Reports	Very Inaccurate	0	0
	Inaccurate	0	0
	Neutral	1	10
	Accurate	3	30
	Very Accurate	6	60
	Total	10	100
Month-End Closing Improvement	Yes, significantly	8	80
	Yes, moderately	2	20
	No change	0	0
	Not applicable	0	0
	Total	10	100
Audit Trail Confidence	Not at all	0	0
	Slightly	0	0
	Moderately	4	40
	Very much	6	60
	Total	10	100

Source: Author's Computation, 2025

The data in table 8 show that Sage 200 has been very greatly beneficial to productivity, specifically in report creation. A whopping 70% of the respondents said that the time used in creating reports

was "significantly reduced," whereas just 10% reported feeling a slight decrease and 10% an increase in time. None said no change occurred, meaning almost all the users had some degree of gain in efficiency. In addition, 80% of the respondents indicated that they greatly enhanced their month-end closing process, whereas 20% of them reported moderate enhancements. This would mean that Sage 200 increases the level of operational timeliness during reporting seasons, a key element of fiscal administration.

For accuracy and reliability of financial reports, the feedback is similarly upbeat. 60% of respondents described Sage 200-reported outputs as "very accurate," 30% as "accurate," and only 10% as neutral, no one ever described the reports as inaccurate. The levels of agreement here represent trust in precision and stability of the software. In addition, with respect to the audit trail facility, 60% said that it increased them in their confidence in financially reported information "very much," while 40% said "moderately." The absence of "little or none" responses would suggest that the audit trail facility in Sage 200 represents an important contributor to internal transparency as well as responsibility. Overall, the evidence appears to indicate that the system affects both the speed as well as credibility of the financial reporting process positively.

4.3 Objectives of Findings

The findings of this study prove that Sage 200 significantly enhances financial processes by increased productivity, reporting accuracy, and management of data. A large majority of the respondents (70%) stated that they saw time savings in generating financial reports, while 80% saw improvements in month-end closes. These results are echoed in the literature, particularly by Hla and Teru (2015) and Ahmed (2016), who emphasized that Sage automates financial processes, enhances cash flow insights, and supports real-time decision-making. The high accuracy ratings

(90%) reported by users align with Thottoli's (2021) assertion that accounting software increases data precision and control. These findings are in accordance with Accounting Information System (AIS) theory that highlights the roles played by IT in improving the relevance, timeliness, and accuracy of accounting information.

Despite these functional benefits, implementation issues were also discovered. Saliently, 60% of the respondents experienced data migration problems, whilst 30% indicated the software was difficult to learn. Qualitative comments alluded to a steep learning curve and difficulty in integrating Sage with existing institutional systems. These issues confirm the concern raised by Chandra and Gupta (2022) and Hang et al. (2020), who advised against user resistance and technical complexity in adopting new accounting technologies. Theoretically, such issues relate to the DeLone and McLean IS Success Model, with regard to system and service quality gaps, which can hinder user satisfaction and effective use.

In terms of system adaptability, 70% of users considered customization possibilities to be moderate or high, which means that Sage 200 can be effectively tailored to departmental needs after setup. Such adaptability supports findings by Sage (2024) and TechRadar (2023), which mentioned Sage's modular nature and integration capabilities. Vendor support satisfaction was mixed, just 30% were satisfied, while 40% were dissatisfied. This is also parallel to work by Nworie et al. (2022), where they identified a lack of post-implementation support as a limiting factor to full technology adoption in resource-poor institutions. These dynamics also align with AIS theory and the Technology Acceptance Model (TAM), which emphasize the role of adequate training and user support in facilitating technology acceptance.

Lastly, demographic setting, 90% of higher education respondents and 70% with 1–3 years' experience indicates rising adoption of Sage 200 within academia, though still in nascent forms among most users. Strong involvement with financial reporting and reconciliation indicates a user base that values accuracy, speed, and transparency. This corroborates Chikkala and Jaffer's (2022) contention that cloud accounting software like Sage meets the operational needs of advanced sectors. To effectively maximize the potential benefits of Sage 200, institutions will have to invest in scheduled training, technical support, and integration planning working towards long-term efficiency as well as fitting into the AIS model and DeLone and McLean's information system success model.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

This study investigated the impact of Sage 200 accounting software on the performance of work in the financial services department in terms of productivity, financial reporting accuracy, and ease of use of the system. The study adopted a mixed-method approach, combining quantitative data from close-ended questionnaires with qualitative data from users' experiences. This gave a general assessment of the implications of Sage 200 on day-to-day financial operations and overall organizational outcomes.

Results showed that Sage 200 usage has significantly improved financial processes. Seventy percent of the respondents reported that there was a reduction in financial report production time, and 80% saw month-end close efficiency. These were attributed to features like automated processes, reduced manual intervention, and ability to handle enormous volumes of transactions effortlessly. Moreover, 90% of users described the reporting output of the software as being accurate or very accurate, reflecting high user confidence in the reliability and accuracy of Sage 200 for making decisions.

But alongside these advantages, the research pinpointed principal challenges in execution. sixty percent of those who took part had data migration problems, and 30% said that the package was difficult or very difficult to learn. Participant feedback pointed to problems like complexity of interface, the necessity for organized onboarding, and integrating Sage 200 with institutional

systems already in place. Vendor support was also an issue, with just 30% saying they were satisfied with the technical support that was offered.

Despite these, the software demonstrated strong potential for customization and adaptability. Seventy percent of users said that Sage 200 offered moderate to high customization features, which allowed departments to tailor the system to their specific financial management needs. The findings also highlighted the need for more training and support infrastructure to allow users to get the most out of these capabilities. If these areas are not invested in properly, the usability of the software can be compromised, especially for under-resourced or novice users.

Lastly, the demographic analysis also revealed that 90% of the respondents were from the higher education sector and the majority of them had 1–3 years of experience using the software. This suggests that although Sage 200 is gaining popularity in academic institutions, its use is still in the early stage for the majority of staff. Most of the users were engaged in critical activities such as financial reporting, budgeting, and reconciliation, tasks that demand accuracy, timeliness, and integrity of information. Overall, the research concludes that Sage 200 is a good system to enhance financial job performance but must be rolled out strategically, technically supported, and its capacity developed continuously if it is to reach its full potential.

5.2 Conclusion

This study examined the impact of Sage 200 accounting software on the job performance of the financial services department in general, how efficient it is in enhancing productivity, enhancing accuracy of financial reports, and assisting in organizational financial administration. From the findings, it appears that Sage 200 is a revolutionary application that allows for automating

finances, real-time processing, and enhanced reporting capability. The vast majority of the users identified faster reporting cycles, increased productivity in workflows, and very good data accuracy, each one leading to better-informed decisions and improved operation efficiency.

However, the study also revealed that real-world issues tend to hinder the utilization of Sage 200's full potential, particularly during implementation and integration processes. Complexity in data migration, user interface problems, and insufficient vendor support were some of the issues that served as barriers to the maximum utilization, particularly in the less technical institutions. Additionally, the findings show that while Sage 200 is more prevalent in schools, its successful deployment requires systematic training, frequent maintenance, and intentional system customization. Overall, while Sage 200 possesses tremendous functional advantages, its highest potential is contingent upon effective user preparedness, continuous technical maintenance, and planned integration into institutional processes.

5.3 Recommendations

Based on the study findings, the following are hereby recommended:

1. Organizations should enable comprehensive and continuous training of staff to acquire user expertise, especially for new users of Sage 200's interface and features.
2. Service providers and software vendors need to upscale customer support systems through prompt technical support, onboarding support, and user guides with various levels of expertise.
3. Phased implementation of Sage 200, beginning with the essentials and gradually expanding, will reduce the risks of data migration errors and system downtime.

4. Having an in-house team of experienced personnel to handle routine troubleshooting and system configuration will reduce reliance on external consultants and enable prompter response to operational issues.
5. IT specialists or consultants can help departments take advantage of Sage 200's modularity by customizing features that are most suited to the unit's reconciliation, reporting, and budgeting requirements.
6. Having an irregular system review process will help institutions identify usage gaps, track system benefits, and implement necessary adjustments in the long run to optimize efficiency.
7. Organizations need to establish feedback systems through which users can share experiences, report problems, and provide recommendations for improvement. This encourages user participation and enables management to make good decisions regarding future updates or support investments.

5.4 Contribution to Knowledge

This study contributes to the body of research on accounting information systems in that it presents empirical findings on the actual-world impact of Sage 200 accounting software on the domain of financial services departments of universities. While current studies have focused mainly on technical capabilities, this study focuses specifically on the human and operating dimensions showing how the software impacts productivity, report accuracy, and user satisfaction.

Furthermore, the research throws new light on questions of implementation, including data migration, user versatility, and post-installation maintenance, factors that are still poorly explored in local contexts. Through an authentic institutional case, the research bridges the gap between

theoretical benefits of accounting software and actual organizational effects. The research is also a useful guide for policymakers, financial administrators, and IT managers who are seeking to enhance accounting effectiveness through technology application.

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28/7/2025

Director of Financial Services (DFS)
Landmark University
Omu-Aran, Kwara State, Nigeria

Dear Sir,

Request for Approval on Behalf of Taiwo Oyindamola to Engage the University's Accountants in Research Data Collection

I hope this message finds you well.

I am writing to seek your kind approval on behalf of Taiwo Oyindamola (Matriculation Number: 21/15/AFA008), a final-year student of Accounting at Thomas Adewumi University. In partial fulfillment of the requirements for the award of a Bachelor of Science degree in Accounting, Taiwo is conducting a research study titled "Impact of Sage 200 Accounting Software in Performing Job in Financial Services Department."

As part of her data collection process, Taiwo wishes to engage your esteemed organization and its accounting staff in a brief written interview using a semi-structured questionnaire. These interviews are scheduled to take place between July 29 and July 31, 2025.

Please be assured that all participants' anonymity will be strictly maintained, the information provided will remain confidential, and the data collected will be used exclusively for academic purposes within the scope of this research.

We kindly request your formal approval for this engagement. If granted, please indicate your consent by signing and writing an approval message on the face of this letter.

Should you have any questions or require further clarification, please do not hesitate to contact me via phone.

Thank you for your time and kind consideration.

Sincerely,

Oyelakun Oyetola
Project Supervisor

THOMAS ADEWUMI UNIVERSITY
FACULTY OF MANAGEMENT AND SOCIAL SCIENCES
DEPARTMENT OF ACCOUNTING AND FINANCE



**Impact of Sage 200 Accounting Software in Performing Job in the Financial Service
Department**

Dear Participant,

Please kindly participate in research on the impact of Sage 200 in financial service departments. Your experience is valuable in understanding its effects on job performance and financial management. This survey will explore the advantages, challenges, and impact on reporting productivity and accuracy. Your responses will be confidential and anonymous, used solely for research. It should take approximately twenty (20) minutes to complete. Thank you for your contribution to this important study. In each section, for the open-ended question, please write your response inside the available text box and for the close-ended questions, tick an appropriate answer.

Section1: Socio-Demographic Information of Respondents

1. Please describe your role and the primary responsibilities you have within the financial service department.

2. How many years of experience do you have using Sage 200?

- a) Less than 1 year
- b) 1-3 years
- c) 4-6 years
- d) More than 6 years

3. What is the size of the financial service department you work in?

- a) 1-5 employees
- b) 6-10 employees
- c) 11-20 employees
- d) More than 20 employees

4. Which best describes the type of financial services your department primarily provides?

- a) Accounting and Bookkeeping
- b) Financial Analysis and Reporting
- c) Payroll and Tax Management
- d) Other (please specify)

5. Which best describes the industry of your company?

- a) Banking
- b) Insurance
- c) Investment
- d) Higher Education Industry.

Section 2: Advantages of Sage 200 in Financial Management

6. In your experience, what are the most significant benefits that Sage 200 has brought to your financial management processes?

7. How would you rate Sage 200's ability to automate financial tasks (e.g., invoicing, bank reconciliation)?

- a) Very Poor
- b) Poor
- c) Neutral
- d) Good
- e) Very Good

8. Does Sage 200's reporting functionality provide you with timely and accurate financial insights?

- a) Yes, always
- b) Yes, sometimes
- c) Rarely
- d) Never

9. How effective is Sage 200 in managing multi-currency transactions, if applicable?

- a) Not Applicable
- b) Not Effective
- c) Somewhat Effective
- d) Very Effective

10. How well does Sage 200 integrate with other software systems used in your department?

- a) Not at all
- b) Poorly
- c) Moderately
- d) Very well

Section 3: Challenges of Implementing Sage 200

11. What were the primary challenges your department faced during the implementation or ongoing use of Sage 200?

12. How difficult was it to learn and become proficient in using Sage 200?

- a) Very Difficult
- b) Difficult
- c) Moderate
- d) Easy
- e) Very Easy

13. Did your department experience any significant data migration issues during the implementation of Sage 200?

- a) Yes, many issues
- b) Yes, some issues
- c) No issues
- d) Not Applicable

14. How satisfied are you with the level of support provided by Sage or its partners for Sage 200?

- a) Very Dissatisfied
- b) Dissatisfied
- c) Neutral
- d) Satisfied
- e) Very Satisfied

15. How would you rate the customization options available in Sage 200 to meet your department's specific needs?

- a) Very Limited
- b) Limited
- c) Moderate
- d) Extensive

Section 4: Impact on Productivity and Accuracy of Financial Reporting

16. How has Sage 200 affected the productivity and accuracy of financial reporting in your department?

17. Has Sage 200 reduced the time spent on generating financial reports?

- a) Significantly Reduced
- b) Somewhat Reduced
- c) No Change
- d) Increased

18. How would you rate the accuracy of financial reports generated using Sage 200?

- a) Very Inaccurate
- b) Inaccurate
- c) Neutral
- d) Accurate
- e) Very Accurate

19. Has Sage 200 improved the efficiency of your month-end closing process?

- a) Yes, significantly
- b) Yes, moderately
- c) No change
- d) Not applicable

20. Does Sage 200's audit trail feature increase your confidence in the reported financial data?

- a) Not at all.
- b) Slightly
- c) Moderately
- d) Very much.

THANK YOU