
Digitalization of international public sector accounting in Nigeria: a literature review

¹Muhammed AbdulAziz, *Rabiu Saminu Jibril,
and ³Ramatu Adamu Mohammad

¹⁻³Kano State Polytechnic, Kano, Nigeria

*Corresponding Author: rabiu.saminujibril@gmail.com



ABSTRACT

The study evaluates the problems and prospect of digitalization of public sector accounting in Nigeria. Secondary data such as internet, book, articles and website are used in obtaining the information for the research. The study discovers that adoption of (IPSAS) increase the level of accountability and transparency in public sector of Nigeria. The level of usage of big data analyst can reduce to some extent so as to cut cost of operation, human resource till date remains the most vital resource in an organization, replacing them with robotics could have devastating effect on the organization. Public should therefore avoid using artificial intelligence to perform all its accounting activities. The study concluded that, establishment of the tasks and activities of accountants require critical thinking and creativity, so it would be not so easy to automate those tasks and activities. The study recommends that organizations should try to improve on their information technology since it is capable of contributing positively to the accounting information system.

Keywords: Digitalization, international, Public, Accounting

1. INTRODUCTION

The idiom that the world is a worldwide town is made more genuine by digitization. Innovation has developed so quickly that it has influenced each part of human life today. It has gotten for all intents and purposes close to inconceivable for any action to be managed without it. The electricity invention has offered rise to some unfathomable turn of development and has offered catalyst to extensive creations past the vision of the individuals who imagined it. The era of analogue saw less brave attack into human activities than this computerized period (Suleman, 2021). Clearly,

digitization is making man to question some common laws that existed and even things that before now were believed to be inconceivable are made conceivable to the awe of humankind.

The accountant in their accounting practices has advanced throughout the years from crude period till now. Accounting has moved from manual bookkeeping to this digitalized period. As indicated by Suleman (2021) also each other action of the world, accounting has got a lot of interference by technology. Numbers remain the pivot of accounting and digitalization. With this we ought to uninhibitedly accept that the accounting practices will be influence enormously by this digital technology.

Digitalization can be seen as having dynamic worth chains, which will be a major contrast from stable conventional worth chains and is in this manner expected to influence a corporate culture in an alternate manner. This requires digitalized organizations to persistently reshape and ponder the formability inside the organization structure that digitalization requires, digitalization is practically complex (Intan et al., 2021). Before building up new leads of strategies, the situation should be assessed so as to comprehend what the required key changes ought to be and what they will mean for the business (Suleman, 2021)

As indicated by Francis (2021) the ramifications of digitalization of accounting information or data has surely caused clear changes in organizations identifying with their accounting systems and business performance, which has been of incredible concern and enthusiasm among educational researchers.

Accounting course actions and plans must be made with thought of ICT with the end goal for organizations to remain advantageous over their competitors (Ikem et al., 2012). It is important to recognize that modernized systems, have improved the usefulness of accounting practices in associations. By so doing, has expanded practicality of accounting information which empower accountants to prepare reports, which give a good scenario of current operations, valuable to the management. Records can be kept and followed up more adequately with the utilization of digital system expanding organization effectiveness and limiting errors to guarantee consumer loyalty. Up until this point, ICT has improved corporate connections, encouraged speed and upgraded quality conveyance in employments. It has additionally improved efficiency and increased organization's value added. ICT is significant for an organization's development and sustainability, it is a vital part and central to help, sustain and grow a business enterprise (Ikem et al., 2012).

Anyway a few experimental examinations done on the area of the digitalization have uncovered connection between digitalization of accounting information and business

performance. Suleman(2021) uncovered that, the activity of the accountants is influenced by digitization emphatically, Enesi and Ibrahim (2021) additionally found a critical positive connection between digitalized technology and accounting system as well as a significant positive relationship between ICT and organizational performance. Furthermore, Gulin (2019) added that ICT permits clients to get speedy input that permit organizations to react quick to their requests and further have the means to see new market openings. The above studies have only focus on the direct relationship between digitalization and organizational performance but, failed to address and analyzed the challenges facing business organization in light of digitalization of accounting information. Therefore it is against this backdrop, this study intend to explore the prospect and problems of digitalization accounting information on business organization. The public sector is a term used to identify the portion of a nation’s economy that is focused on providing basic services to citizens through the framework of a governmental organization.

The study covered the problem and prospect of digitalization of international public sector accounting in Nigeria. The study area was chosen to help the researcher capture the contemporary issues involved in the problem and prospect of digitalization of international public sector accounting in Nigeria for achieving the organizational objectives.

This study adopts explanatory research design in order to examine the problem and prospect of digitalization of international public sector accounting in Nigeria, a review of current development the study relies on secondary data the work is conducted by examining literature concerning current problem and prospect of digitalization of international public sector accounting in Nigeria, literature was obtained through searches in publicity available materials.

2. LITERATURE REVIEW

This section reviews relevant literature on the problem and prospect of digitalization of international public sector accounting in Nigeria. In view of these, conceptual framework of problem and prospect of digitalization of international public sector accounting in Nigeria were reviewed together with relevant empirical studies related to the study. Theories related to the area were also reviewed.

Conceptual Review

Different concepts related to the study variables are discussed under this part of the literature review

Digitalization

The terms digitalization and digitization are usually used interchangeably by many academic scholars and other professional bodies and practitioners.

According to Suleman(2021), despite the connection between the two concepts, there exists a slight difference. (Gulin, 2019)believed that there is no consensus of the meaning of the terms by also added another term ‘digital transformation’. The meaning of these terms varies with professions or field of which they are used (Gulin, 2019). According to Suleman(2021)the terms in most cases are misunderstood leading to confusion. With aid of framework, Daniel, 92019)were able to differentiate the three terms. According to them, digitization involves process of converting products to digital format and the concomitant invention that ensure digitalization.

Digitalization therefore concerns with the innovation of business processes and models that feat digital opportunities. While digital transformation entails systems restructuring of society, institutions and economies that happens through digital transmission. While digitalization gives exploitation of digital opportunities (Farouk, Ahmad, et al., 2021; Farouk, Jibril, et al., 2021; Jibril et al., 2015; Suleman, 2021)upheld that digitization communicate analog data into digital sets. However, in this study, the focus is on the effect of digitalization of accounting information on business organization.

Public sector

The public sector is a term used to identify the portion of a nation’s economy that is focused on providing basic services to citizens through the framework of a governmental organization. According to Frank (2020) accounting is often said to be the language of business. It is used by the business world to describe the transaction entered into by all kinds of government parastatals. In any office were money is used as a means of exchange, there is need to record all monetary transactions that took place in the office and this is done so that at any moment a reference can be made to fund the effect of all transactions.

According to Suleman, (2021) viewed that the users of the information define accounting as the process of identifying, measuring, communicating economic information to permit firm judgment and decision. This information is primarily financial and generally stated in monetary terms. Accounting then is a fundamental measurement and communicable process use to report on the activity of a profit seeking business organizations and not for non-profitable organizations.

Overview of Public Sector Accounting

According to Daniel (2019) public sector accounting is an accounting method applied to non-profit pursuing entities in the public sector - including central and local governments, and quasi-governmental special corporations - for which the size of profits does not provide an effective measurement for evaluating performance. According to Gulin (2019) Public Sector Accounting is the information system that records, analyzes, classifies, summarizes and communicates public sector entities financial and economic events, and their impacts, in terms of both:

- (1) The provision of information required by management and senior executives for planning, organizing and control and,
- (2) The preparation and provision of financial statements and fiscal reports under specific accounting and reporting standards for external users.

Peculiarities of public sector accounting

The peculiarities of public sector accounting include the following as stated by Zumara, (2012).

(1) Superiority in procuring resources: One peculiarity of the public sector accounting system is in government's superiority in procuring resources. In the world of neoclassical economics, all the economic entities are supposed to behave rationally and on an equal footing on the market to maximize profits and its effects. In reality, however, hierarchical structure exists between a government and other entities in the distribution of resources. A government has the authority to impose and collect taxes and the right to issue - through the central bank - bills and coins. This enables the forcible procurement of resources by a government and involuntary submission of resources by other entities.

Among the public sector entities, a central government, holding both the taxation and money issuance authority, faces almost no external restrictions in procuring economic resources.

Formation of public account financial statements

Based on the above argument, public account financial statements should be composed of:

1. A public account balance sheet
2. A statement of administrative costs (statement of net current expenditures
3. A statement of supporting revenue and changes in taxpayers' equity and

4. A statement of cash revenue and expenditures.

Of the four inter-related statements:

- i. public account balance sheet is equivalent to a balance sheet in corporate accounting and
- ii. A statement of administrative costs to an income statement and
- iii. A statement of cash revenue and expenditures to a cash flow statement. In addition to those three
- iv. A statement of supporting revenue and changes in taxpayers' equity - which is a capital statement with an expanded focus to cover changes in stock (assets and liabilities) - is required. This statement provides foundation for examining the advisability of capital expenditures and social security systems with potentially significant future influence.

Up to now, the government has only provided a statement of cash revenue and expenditure to account for its fiscal management. But systematic compilation of the above-mentioned comprehensive set of financial statements allow for overcoming problems of the cash-basis accounting while taking in advantages of the accrual-basis accounting.

Objectives of public sector accounting

The purpose and objectives of public sector organizations are fundamentally different from that of private sector companies in many ways. Not the least of these differences is the provision services essential to the public welfare which the private sector would either not be able to provide, or could only provide at a cost that cannot be borne by the recipients of the services. Consequently, the focus of public sector financial statements should be somewhat different than those of the private sector, even while the accounting methodologies to produce them could, and advisably should, be nearly identical.

According to the definition of Public sector accounting by Daniel (2013) It is important to differentiate between the process of accounting and the presentation of information (reporting) from the accounting system. Both are important, but they are different issues. Adoption of accrual accounting methodologies, and IPSAS financial statements, can help determine the need for improvements in the quantity and the quality of services that are provided to the citizens of the adopting country, and also allow better understanding of the financial and fiscal condition of the governments in that country. However, IPSAS should be adopted in the context of the overall priorities of the reform process and not just on the basis of the perceived superiority

of one basis of accounting over another. Accrual accounting is not an end in itself – it is a tool to improve good governance.

Most often, transition to accrual accounting addresses first the operational needs of the government, and then the financial and fiscal reporting needs. Accrual accounting is use in measuring the costs, effectiveness, and efficiency of service programs is the first area where the reforms will help realize both cost savings and improved governmental accountability. Once the framework is in place and used consistently by public sector management, then the quality of the accrual-based information will allow better fiscal and financial reporting. However, in many countries the opposite case is true, where external reporting requirements dictate immediate improvement in financial and fiscal reporting, and the managerial use of accrual accounting is left to be sort out at some indistinct future date.

Empirical review on digitalization of IPSAS

In Nigeria, Suleman (2021) examines the Effect of digitalization of accounting information on business Organization” of some selected companies in edo state, Nigeria. The study obtains information form 68 firms. The regression result reveals that there is significant impact of artificial intelligence in the processing of accounting information of an organization.

However, Daniel (2019) study The Impact Of International Public Sector Accounting Standard (IPSAS) On Reliability , Credibility And Integrity Of Financial Reporting In State government Administration In Nigeria. Descriptive analysis runs for the study, the sample size used in this study was 40 banks. The result implies that the implementation of IPSAS will improve the reliability, credibility and integrity of financial reporting in State Government administration in Nigeria.

Likewise, Daniel(2019) examines Public Sector Accounting - The Nigerian Experience. Binary Regression model runs for the study, the study used sample form 3 banks. The results of Accountability implies that decision makers are monitored by, and are responsible to, others, each of whom is, in turn, responsible to the people of the country.

in the same view, Ijeoma & Oghoghomeh(2021) investigate Adoption of international public sector accounting standards in Nigeria : Expectations , benefits and challenges. Descriptive analysis runs for the study, the sample size used 25 banks. The study reveals that adoption of IPSAS increases the level of accountability and transparency in public sector of Nigeria.

Similarly, Stancu and Duescu, (2021) study Implementing international public sector accounting standards in Nigeria: issues and challenges. The sample used in the study was 2 banks, Comparative Policy Analysis runs for the study. This result implies that the implementation of IPSAS improved the reliability, credibility and integrity of financial reporting in State Government administration in Nigeria.

However, Daniel(2013)study Public sector accounting and finance In Nigeria. The sample used in the study was 2 firms, Binary Regression model runs for the study. In respect of public financial management, there are several mechanisms through which accountability is enforced such as the auditor general, public account committee, and the ombudsman.

In the same view, Ijeoma,Oghoghomeh (2014)examine Impact Of International Public Sector Accounting Standards Adoption On Accountability In Public Sector Financial. The sample size was 25 banks, correlation analysis runs for the study. This study revealed that the adoption and implementation of IPSAS in Nigeria would significantly improve accountability in the public sector.

In the same direction, Mussari and Sorrentino (2021) study Italian Public Sector Accounting Reform: A Step towards European Public Sector Accounting Harmonization. The sample size was 1 firm, Binary Regression model runs for the study. The NPM paradigm promoted an additional concern regarding the managerial and micro-economic significance of public administration accounting, besides its traditional budgeting function.

Furthermore, Wisdom et al (2017) study Public sector accounting standards and quality of financial reporting: A case of Ogun state government administration in Nigeria. The sample used in the study was 40 firms, Descriptive analysis runs for the study. The result has a significant positive impact on the quality of financial reporting in the Nigerian public sector

Gulin (2019) investigate Digitalization and the Challenges for the Accounting Profession. The sample used for the study was 7 firms, Exploratory Analysis runs for the study. Digitalization will have a significant impact on the accounting profession in the coming period.

Therefore, Chi-ch (2019) study Accountability and Public Sector Financial Management in Nigeria by Faculty of Management Sciences. The sample was 2 banks, ex-post factor research runs for the study. The finding reveals that the level of accountability is very poor in Nigeria.

Lastly, Zumara (2020) examine the Impact of Public Sector Accounting in Nigeria Financial Control System. The sample uses information form 24 banks, Descriptive analysis runs for the study. There is a significance impact on public sector accounting in Nigeria financial control system.

Theoretical framework

The underpinned theories for the study include; the contingency theory and agency theory. Rationale for adopting the two theories was because of their direct link for accounting information system with respect to digitalization.

Contingency theory

Contingency theory proposes that accounting information ought to be planned in an adaptable way to consider both the internal and external environment of the organization. AIS likewise should adjust the particular choices being thought of. At the end of the day, accounting information system should be planned within a versatile system.

The first study to specifically pay attention on the contingency examination of AIS in accounting literature was conducted by Gulin (2019) titled “A contingency framework for the design of accounting information systems”(Daniel, 2013). According to Sulema(2021), the work spelled out the basic framework for examine digitalization of accounting information from an area of contingency.

The main objective of contingency theory is to determine the effect of environmental factor or uncertainty on decision made by accountants and management in organizations. The environmental factors cover both the internal and external forces confronting decision makers. According to Gordon and Chi-chi (2012), contingency theory has not been given the needed attention in terms of factors influencing AIS. The question of what are the requirements of digitalization of accounting and the efficiency of companies’ accounting systems? Has been often asked by most researchers. Still, not many organizations seem to have efficient procedures set up for dealing with the of their estimation system.

Agency theory

Agency theory has been one of the most significant hypothetical ideal models in accounting during the most recent 20 years. The main characteristic of agency theory is that it explicitly incorporates conflicts of interest, problem of incentives.

According to Gulin(2019), agency theory is important since most motives for both auditing and accounting deals with the control of incentive problems.

Generally, it was believed that in theory, the shareholders being the owners of the firm control its activities but in practice, control often lies in the hands of directors as the large modern corporate has a diffuse and fragmented set of shareholders.

The separation of ownership and control voices that the management team may pursue objectives attractive to them, but which are not necessarily beneficial to the shareholders this is termed managerialism”. This conflict is known as the principal agent problem i.e. Agency problem(Jibril, 2019b; Jibril, Usman, et al., 2022; Jibril & Maikano, 2022; Muhammad et al., 2015; Suleman, 2021).

Agency problem can be seen as a conflict of interest that arises between creditors, shareholders and management because of differing goals.

Therefore, it is commonly assumed that the agent is risk-taker and the principal a risk neutral. The self-interest of the both parties i.e. the principal and the agent often results to conflicting objectives (Ahmad et al., 2015; Jibril, 2019a; Jibril et al., 2023; Jibril, Isa, et al., 2022; Jibril, Usman, et al., 2022; Jibril & Dauda, 2018; Jibril & Maikano, 2022; Mussari & Sorrentino, 2017; Salihi & Jibril, 2015). According to Feyen and Mare, (2020)suggests that compensation contracts is need to equate the conflicting objectives.

Conclusively, the agency theory provide framework for handling the problems between digitalization of accounting information, behavior and incentives.

3. CONCLUSION AND RECOMMENDATION

Conclusion

Digitalization and the development of information technologies represent a great opportunity for companies. Furthermore, digitalization brings a lot of changes for accounting profession. It will change the way accountants work and think. Despite many of accountants think that digitalization will take their jobs, and that robots will replace humans, results show that accountants will use digital solutions and automation for routine tasks rather than losing their jobs.

The study also established that there are tasks and activities of accountants that require critical thinking and creativity, so it would be not so easy to automate those tasks and activities. Accordingly, digitalization will affect the development of accounting profession. Accountants should be ready for automation and that requires specific and new knowledge and skills of accountants. Routine, repetitive and

structured tasks of accountants are or will be automated in near future. Wider network of information, knowledge-based system and data mining are powerful tools for successfully running a business. New digital solutions as artificial intelligence, block chain, big data, cloud computing and continuous accounting etc. will affect on reducing manual data entry and improving the speed, quality and accuracy of data. As a consequence of automation, the businesses can run very smoothly. Profession will transform from bookkeepers and accountants to advisors, consultants and accountants engineers. So, to the possible develop, accountants need to seize the opportunity of development of technology that facilitates and enhances their profession.

Digitalization of processes and implementation of new software(s) that enable knowledge-based management is very expensive, and it is available only for large companies.

The process of digitalization of accounting and financial reporting on the daily basis connected with the financial markets could have a significant impact on the investor's decisions, especially on small investors. The main reason for this is contained in a daily balance sheet that is available to financial statement users in the environment of digitalization of accounting and financial reporting.

Finally, despite of wide range of accountants' activities and tasks that can be automated, human intelligence will always exceed machine learning. The practical implication of this paper can be summarized in the fact that accountants will shift their current activities to either advisory or consultancy. Furthermore, IT, analytical and tax knowledge and skills of accountants will have to be developed. Finally, those changes will require that universities change and modify their education programs in order to prepare accounting students for work in modern environment along automation and digitization.

Recommendation

On the basis of the findings of this study, the researcher recommends that; The level of usage of big data analyst can reduce to some extent so as to cut cost of preparation

Human resource till date remain the most vital resource in an organization, replacing them with robotics could have devastating effect on the organization. Organization should therefore avoid using artificial intelligence to perform all its accounting activities.

Organizations should try to improve on their information technology since it is capable of contributing positively to the accounting information system.

Limitation

Limitation of this study is related to the coverage of analyzed literature, because it is not comprehensive. Although, the use of digitalization and automation is global, there are still scarce professional and academic researches about the application of digitalization in accounting and its problems on the accounting profession (especially in certain countries).

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