

Moderating Role of Organizational Culture in the Influence of Computerized Accounting Systems on Financial Reporting Quality in Small and Medium Enterprises

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Abstract

The increased adoption of computerized accounting systems by small and medium enterprises (SMEs) around the world has considerably attracted the attention of researchers to studies and discussions on the subject of computerized accounting systems and their impact on various aspects of the accounting function. Extant studies have indicated the existence of a strong, positive and significant relationship between computerized accounting systems usage and financial reporting quality. Particularly, recent study conducted by Itang (2021a), which investigated the relationship between computerized accounting systems and financial reporting quality among small and medium enterprises in Nigeria, showed that computerized accounting systems usage has a strong and significant influence on the quality of financial reporting information in terms of relevance, faithful representation, comparability, verifiability, and understandability. However, studies have also shown that certain factors, such as organizational culture, could influence the relationship between organizational variables. Therefore, this study sought to extend the findings of Itang (2021a) by examining the moderating effect of organizational culture on the influence of computerized accounting systems on financial reporting quality in small and medium enterprises in Nigeria. Hence, the study introduced organizational culture as a moderating variable into Itang (2021a) study model. Organizational culture was decomposed into three dimensions, namely people orientation, innovation, and outcome orientation. The study employed the same survey research methodology and dataset that were used in Itang (2021a) in conjunction with the research data on organizational culture that were collected concurrently then from a sample of 370 firms selected randomly from SMEs in the South-South region of Nigeria, of which 223 responses were found useful. The research data were analysed using structural equation modelling technique. Five hypotheses relating to the extent to which organizational culture moderates the influence of computerized accounting systems on financial reporting quality in terms of relevance, faithful representation, comparability, verifiability, and understandability, were tested. The results of the study indicate that organizational culture significantly and positively moderates the relationship between computerized accounting systems and financial reporting quality in terms of relevance, faithful representation, comparability, verifiability, and understandability. Therefore, all five null hypotheses were rejected. Consequently, the researcher concluded that organizational culture significantly and positively moderates the relationship between computerized accounting systems and the quality of financial reporting information in SMEs. The researcher has suggested areas for further studies that would help validate and, or, extend the study's findings.

Keywords: Accounting information, Accounting information system, Accounting software, Accounting systems, Comparability, Computerized accounting system, Contingency theory, Faithful representation, Financial information, Financial reporting, Financial reporting information, Financial reporting quality, Innovation-oriented culture, Moderating effect, Organizational culture, Outcome-oriented culture, People-oriented culture, Relevance, Small and medium enterprises, Structural equation modelling, Understandability, Verifiability.

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1. Introduction

The increased adoption of computerized accounting systems by small and medium enterprises (SMEs) around the world has considerably attracted the attention of researchers to studies and discussions on the subject computerized accounting systems and their impact on various aspects of the accounting function. With the emergent need for firms, including SMEs, to present decision-useful financial reports as the aftermath of the global accounting scandals and financial crisis, coupled with the increased adoption of International Financial Reporting Standards (IFRS) or its harmonization with national standards, several studies have been carried out on the relationship between computerized accounting systems (or accounting information systems) and the quality of financial reporting information. The results of these studies indicated a positive relationship between computerized accounting systems and quality of financial reporting information. Particularly, a recent study by Itang (2021a) indicated that computerized accounting systems have a positive and significant influence on financial reporting quality among Nigerian SMEs in terms of relevance, faithful representation, comparability, verifiability, and understandability. However, as indicated by Olson et al. (2005), the optimal performance and relationship between

two variables depends on the interference of a third variable. Such interfering third variable could play a moderating role in the existing relationships. A moderating effect highlights the change in the direction and strength of the relationship between an independent variable and a dependent variable (Baron & Kenny, 1986). Hence, it is expected that some organizational factors, such as organizational culture, could moderate the influence of computerized accounting systems on the quality of financial reporting information among firms. Organizational culture is an aspect of a firm's internal environment resulting from its members' learning process and reflecting the organization's decision over time (Carolina, 2014). Specifically, organizational culture could have direct or indirect effect on the operations and performance of SMEs generally, and their accounting function in particular. This is imperative considering their legal forms and ownership structure, which are mostly privately owned.

However, no empirical study has been identified by the researcher to investigate the moderating effect of organizational culture on the influence of computerized accounting systems on financial reporting quality in SMEs. Therefore, to fill this gap, the present study aimed to extend the work of Itang (2021a) by investigating the moderating role of organizational culture in the influence of computerized accounting systems on financial reporting quality in small and medium enterprises in Nigeria. Hence, the study sought to answer the following research question: To what extent does organizational culture moderate the influence of computerized accounting systems on the quality of financial reporting information among SMEs in terms of relevance, faithful representation, comparability, verifiability, and understandability?

Considering the stated research question, the following five research hypotheses were tested.

- H₀1: Organizational culture does not significantly moderate the influence of computerized accounting systems on relevance of financial reporting information in SMEs.
- H₀2: Organizational culture does not significantly moderate the influence of computerized accounting systems on faithful representation of financial reporting information in SMEs.
- H₀3: Organizational culture does not significantly moderate the influence of computerized accounting systems on comparability of financial reporting information in SMEs.
- H₀4: Organizational culture does not significantly moderate the influence of computerized accounting systems on verifiability of financial reporting information in SMEs.
- H₀5: Organizational culture does not significantly moderate the influence of computerized accounting systems on understandability of financial reporting information in SMEs

This study adapts the model employed in Itang (2021a) to conceptualize computerized accounting systems and financial reporting quality. The results of Itang (2021a) would be considered in this study together with primary data on organizational culture there were collected concurrently during the Itang's (2021a) study. Organizational culture is operationalized using three constructs, namely people-orientation, innovation, and outcome-orientation.

The study is significant as it provides empirical evidence on the moderating effect of organizational culture on the relationship between computerized accounting systems and the quality of financial reporting information among SMEs in Nigeria. Though the study focused on the Nigerian SMEs, its results could be generalized to firms outside the Nigerian environment.

2. LITERATURE REVIEW

This section presents the review of literature relating to the study with a focus on the study's theoretical framework, concept of organizational culture, computerized accounting and financial reporting in SMEs, moderating effect of organizational culture on the influence of CAS on financial reporting quality, as well as presents the study's conceptual model.

2.1 THEORETICAL FRAMEWORK

This study investigates the moderating effect of organizational culture on the influence of computerized accounting systems on financial reporting quality in small and medium enterprises in Nigeria. The study is framed by the contingency theory, which is rooted in the general systems theory and explains the functional relationships among contingent factors such as environmental, organizational, and technological variables and how they influence the design, operation, and performance of organizations (Islam & Hu, 2012). The theory suggests that the outcomes of a system or organization's activities are the results of a fit between certain variables. The application of contingency theory in accounting and finance research attempts to resolve the issue of conflicting results of studies that are based on universal frameworks by incorporating concepts such as technology, organizational characteristics, and environment to explain why the design and performance of accounting systems differ from one situation to another (Abba et al., 2018). Daoud and Triki (2013) and Reinking (2012) have indicated the influence of contingent factors, such as organizational attributes and characteristics of individuals, on the effective development and implementation of accounting information systems. The effective implementation of internal controls in computerized accounting systems among small and medium enterprises has also been indicated to be contingent upon various factors such as poor management culture and leadership, number of employees, lack of

proper training, poor knowledge of accounting, and insufficient knowledge of accounting systems' capabilities (Itang, 2018). This study is, therefore, framed on contingency theory to examine the moderating effect of organizational culture on influence of computerized accounting systems on financial reporting quality in small and medium enterprises in Nigeria.

2.2 CONCEPT OF ORGANIZATIONAL CULTURE

Culture refers to a collection of values, norms, beliefs, or a pattern of acceptable practices within a group of people that could be learned and passed on to new members (Daft, 2010; Schein, 2010). Therefore, organizational culture is described as "shared values, principles, traditions, and ways of doing things that affect the way the organization's members act" (Robbins & Coulter, 2012, p. 52). Put differently, organizational culture represents "a set of key values, assumptions, understandings, and norms shared by members of an organization and taught to new members" (Farooq & Vij, 2017, p. 39). Carolina (2014) sees organizational culture as an aspect of a firm's internal environment resulting from its members' learning process and reflecting the organization's decision over time. From the preceding definitions, the key elements of organizational culture include shared values and beliefs, which establish the behaviors of members of the organization, and norms, which represent common and acceptable practices or behaviors that are transferable to new members.

Therefore, organizational culture plays a vital role in the organization's unification and stability and creates identity and boundaries for members of the organization, thereby facilitating commitment to shared goals (Napitupulu, 2015). The role of organizational culture in organizations' success has motivated managers and employees to emphasize the development of their own business cultures through training programs (Wisniewska-Mikosik, 2015). Organizational culture is a powerful force that generally influences organizational stakeholders' preferences and, consequently, the organization's environmental and operational constructs (Ali et al., 2016; Koompai, 2010). It is a significant characteristic of the organization that guides the behaviors of members towards the achievement of set goals, success, and stability, and could also lead to failure if not properly harnessed, especially concerning the adoption and implementation of new strategies and technological innovations (Rapina, 2015; Wisan, 2015).

Robbins and Coulter (2012) suggest seven dimensions for measuring organizational culture, namely attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, stability, and innovation/risk-taking. As noted by Napitupulu (2015), among these seven dimensions of organizational culture, the following five are most suitable in measuring its influence on technological innovations such as computerized accounting systems implementation:

- Attention to Detail – this refers to the extent to which members of the organization are expected to act with great precision and accuracy.
- Outcome Orientation – also referred to as market orientation, is the extent to which the management team focuses on the achievement of expected results.
- People or Team Orientation – also referred to as clan orientation, is the extent to which members of the organization are encouraged and expected to work as a team to achieve set goals instead of promoting individual abilities and efforts.
- Aggressiveness – is the extent that individual members of the organization pursue their work aggressively without grudges and competition.
- Innovation – also referred to as adhocracy, implies the encouragement given to members of the organization to be creative and innovative in the exercise of their duties, optimization of opportunities, and risk-taking.

Organizational culture is usually measured on a Likert-type scale (Farooq & Vij, 2017) and has been indicated by several studies (see, for example, Aldegis, 2018; Ali et al., 2016; Carolina, 2014; Erkutlu, 2011; Lee & Kim, 2017; Napitupulu, 2015; Rapina, 2015; Wisan, 2015; Yiing & Ahmad, 2009) to have a direct influence on, or moderate the effect of, certain organizational variables including leadership styles, organizational commitment, organizational justice, information technology, accounting information systems usage, information quality, and regulatory compliance.

2.3 COMPUTERIZED ACCOUNTING SYSTEMS AND FINANCIAL REPORTING QUALITY IN SME

Extant studies have been identified to examine the relationship between computerized accounting systems (or accounting information systems) and financial reporting quality. One of such studies is Kanakri (2016), which examined the effect of accounting information systems on the quality of accounting information in Jordanian firms. The study employed quantitative survey using a sample of 180 accounting information users including accountants, investors, auditors, financial analysts, and academics. The results of the study showed that accounting information systems enhance the quality of accounting information about 72%. In a study involving a sample of 37 universities, Susanto (2017) investigated the impact of accounting information systems quality on accounting information among Indonesian higher education institutions using descriptive exploratory research and revealed that

accounting information systems positively influenced the quality of accounting information with a standardized beta of 0.369. A similar study by Mbila (2020) investigated the impact of AIS usage on the quality of financial reports with a focus on the banking sector of Ghana. The results of the study showed a positive and significant relationship between computerized accounting systems usage and financial reporting quality.

A very recent and more robust study on the subject is that of Itang (2021a), which investigated the influence of computerized accounting systems on financial reporting quality in small and medium enterprises. The study employed the quasi-experimental cross-sectional survey design with self-completed questionnaires administered to 370 firms within the South-South region of Nigeria. Based on a 60.3% response rate, the research data were analyzed using the structural equation modeling technique. The study modelled computerized accounting systems (predictor variable), with five constructs (based on the structural characteristics model), namely internal controls, automated data-processing, relational database, automated reporting, and enhancing technologies (Itang, 2020, 2021b, 2021c); while the dependent variable, financial reporting quality, was measured in five dimensions using five of the qualitative characteristics of useful financial information indicated by IASB (2010, 2018), namely relevance, faithful representation, comparability, verifiability, and understandability. The result of the study, which formed the motivation for the present study, indicated that there exists a significant and positive relationship between computerized accounting systems usage and financial reporting quality in small and medium enterprises in Nigeria in terms of financial information relevance, faithful representation, comparability, verifiability, and understandability. A summary of Itang (2021a) findings are presented in Table 1.

Table 1. Summary of Itang (2021a) Findings on the Relationship between CAS and Financial Reporting Quality

| Dimension of Financial Reporting Quality | P-value | Beta (β) | VE (β^2) | Indicated Relationship |
|--|---------|------------------|------------------|-----------------------------------|
| Relevance | 0.000 | 0.793 | 0.629 | Strong positive relationship |
| Faithful Representation | 0.000 | 0.797 | 0.635 | Strong positive relationship |
| Comparability | 0.000 | 0.745 | 0.555 | Strong positive relationship |
| Verifiability | 0.000 | 0.673 | 0.453 | Strong positive relationship |
| Understandability | 0.000 | 0.834 | 0.696 | Very strong positive relationship |

Note: Extracted by the researcher from Itang (2021a, p. 73)

2.4 MODERATING EFFECT OF ORGANIZATIONAL CULTURE ON THE INFLUENCE OF CAS ON FINANCIAL REPORTING QUALITY

Organizational culture is “a set of key values, assumptions, understandings, and norms shared by members of an organization and taught to new members” (Farooq & Vij, 2017, p. 39), which results from the learning process of the members of the organization and reflects the decisions taken by the organization over time (Carolina, 2014). The direct and indirect effects of various organizational characteristics and factors, including organizational culture, on organizations' operations and performance, cannot be overemphasized. Considering the legal forms and ownership structures of SMEs, which are mostly privately owned, it is imperative that their organizational culture would significantly influence their operations and performance. Therefore, this study conceptualizes organizational culture as a possible moderating variable in the hypothesized relationship between computerized accounting systems and financial reporting quality measures. As defined by Baron and Kenny (1986, p. 1174), a moderating variable is one “that affects the direction and strength of the relationship between an independent and dependent or criterion variable.” In other words, a moderating variable influences the direction and strength of the relationship between a predictor (independent) and a criterion (dependent) variable. In contrast, the influence exerted by a moderating variable is the moderating effect.

However, empirical research on the moderating effect of organizational culture on the relationship between computerized accounting systems (or accounting information systems) on financial reporting quality is relatively scarce. Several existing studies have dealt with the relationship between organizational culture and other organizational variables, such as organizational performance, commitment, and risk management. Their results indicate the existence of significant positive direct relationships between them. Other studies have also indicated the moderating effect of organizational culture on the relationship between various variables such as work motivation and commitment, corporate social responsibility and organizational performance, accounting information systems and organizational performance, leadership competencies, and job performance.

Aldegis (2018) conducted an empirical study on the impact of organizational culture on accounting information, with the accounting information system as a mediating variable. The study focused on the population of 63 industrial, public shareholding companies in Jordan, using a sample of 5 subjects from each company. Therefore, a total of 315 questionnaires were administered to respondents, of which 219 useful questionnaires were retrieved for data analysis using simple regression and path analyses. The study results indicated that accounting information systems positively impact the relationship between organizational culture and accounting information among industrial and public shareholding companies in Jordan. The present study differs from Aldegis

(2018) work in that it investigates the moderating effects of organizational culture on the relationship between computerized accounting (accounting information) systems and accounting information quality.

Irfan and Marzuki (2018) studied the influence of organizational culture on the relationship between work motivation and work commitment amongst academic staff in Pakistani universities. The study was based on a sample of 351 academics from nine public universities located in Punjab, Pakistan. The research data collected using a cross-sectional survey design were analyzed using partial least squares (PLS). The result revealed that adhocracy culture type has a moderating effect on the relationship between non-self-determined work motivation and work commitment among academic staff of universities in Punjab, Pakistan.

Organizational culture has also been indicated to have a moderating influence on the relationship between corporate social responsibility and firm performance in the study conducted by Lee and Kim (2017). The study employed a dataset collected from a sample of 164 firms in South Korea using survey questionnaires administered to 4269 respondents. The study results indicated that though several types of organizational culture may exist simultaneously in most firms, certain culture types are dominant, and some dimensions of organizational culture play a significant role in enhancing the impact of corporate social responsibilities on firm performance. More so, Ali et al. (2016), in their study titled "Accounting Information Systems (AIS) and Organizational Performance: Moderating effect of Organizational Culture," indicated that organizational culture influences the relationship between accounting information system (in terms of information quality, data quality, and system quality) and organizational performance. The study engaged a sample of 500 employees of 13 conventional banks in Jordan selected using a proportionate stratified random sampling method. Data was collected using structured survey questionnaires, and 273 useful responses were retrieved and analyzed with partial least squares structural equation modeling (PLS-SEM).

Hamzah et al. (2013) conducted a study on the moderating effect of organizational culture on the relationship between leadership competencies and job role performance. Based on data collected from 530 academics from major public universities in Malaysia and analyzed with hierarchical multiple regression, it was indicated that each dimension of organizational culture, namely relationship-oriented, change-oriented, task-oriented, and status-quo, moderates the relationship between leadership competencies and employees' job performance. In a related study, Lee et al. (2013) investigated the moderating effect of organizational culture on emotional intelligence and job performance. The study, which was based on a sample of 600 employees of manufacturing firms in South Korea, used survey questionnaires to gather data that was analyzed with multiple forms of factor and regression analysis. The study results indicated that the relationship between emotional intelligence and job performance is moderated by organizational culture in terms of group and hierarchical factors.

The above review of the empirical literature on organizational culture's influence on other organizational variables has revealed the direct and moderating effects of organizational culture on various firm characteristics or variables. To the researcher's best knowledge, no existing study has been conducted on the moderating effect of organizational culture on the relationship between computerized accounting (accounting information) systems and financial reporting quality. There is, therefore, a gap in the literature and existing body of knowledge in this regard. This study sought to fill this gap by investigating the moderating effect of organizational culture on the relationship between computerized accounting systems and financial reporting quality, with reference to SMEs in Nigeria.

2.5 CONCEPTUAL MODEL OF THE STUDY

The study's conceptual model is presented in Figure 1, which shows the computerized accounting systems (CAS) as the independent (predictor) variable and the dependent (criterion) variable, financial reporting quality (FRQ) with five dimensions, namely relevance, faithful representation, comparability, verifiability, and understandability. The moderating variable, organizational culture (OCT), has three constructs, namely people-orientation (PO), innovation (IN), and outcome-orientation (OO). The arrows from CAS to each of the dimensions of FRQ represent the direct influence of CAS, while the arrow interjecting the direct relationships from OCT establishes the moderated effect. This study aimed to ascertain the existence and significance of the moderated relationships.

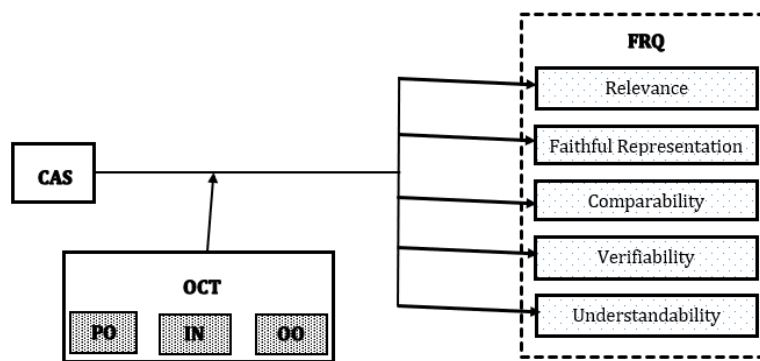


Figure 1. Conceptual Model of the Study

Note: Conceptualized by the researcher based on literature review

3. METHODS

3.1 STUDY DESIGN

This is a quasi-experimental, cross-sectional survey study. The researcher adopted this approach as it offers the advantage of helping to easily gather data and opinion of individuals on a given phenomenon that could guide predicted occurrences based on established theories (Salhin, et al., 2016). The study is a follow-up and extension of Itang's (2021a) study on the influence of computerized accounting systems on financial reporting quality in small and medium enterprises. Therefore, the predictor variable (computerized accounting systems) and criterion variable (financial reporting quality) were based on the dataset and results of Itang (2021a), while the moderating variable (organizational culture) was measured based on three constructs, namely people-orientation, innovation, and outcome-orientation.

3.2 STUDY POPULATION AND SAMPLE

The population of the study was 9,276 SMEs operating in the South-South zone of Nigeria based on SMEDAN (2013) report. The study sample was determined using stratified random sampling technique with the six States of the South-South zone as the strata. Stratified random sampling helps in the selection of sample elements that would represent the study population adequately to avoid under-representation (or over-representation) that is usually associated with the simple random sampling technique (Collis & Hussey, 2014; Kpolovie, 2016; Salhin et al., 2016). Based on the Krejcie and Morgan (1970, p. 108) sample size determination table, the sample size of 370 firms was deemed appropriate for the study.

3.3 DATA COLLECTION AND ANALYSIS

Being a follow-up and extension study, data on computerized accounting systems and financial reporting quality were based on the dataset and results of Itang (2021a). Data on organizational culture were collected concurrently during Itang's (2021a) survey and from the same set of respondents using self-completed survey questionnaires. The measurement scale for the evaluation of the firms' organizational culture was adopted from Lee and Kim (2017, p. 8), which measured organizational culture in terms of three constructs, namely people-orientation, innovation, and outcome-orientation, using three items each on a five-point Likert-type scale that ranged from (1) strongly disagree to (5) strongly agree. The questionnaires were administered to one accounting and finance officer from each of the 370 firms that constituted the study sample. Descriptive analysis was restricted to Mean and Standard Deviation statistics, while structural equation modeling (SEM) technique was employed in performing the inferential data analysis. The researcher adopted SEM in the inferential data analysis as the procedure is indicated to be useful in the systematic analysis of multiple hypothesized relationships simultaneously (Bagozzi & Yi, 2012; Rae et al., 2016).

3.4 OPERATIONALIZATION OF STUDY VARIABLES

The independent (predictor) variable, computerized accounting systems (CAS) and the dependent (criterion) variable, financial reporting quality (FRQ), were operationalized based on Itang (2021a) study model. The moderating variable, organizational culture (OCT), was operationalized with three dimensions, namely people-orientation (PO), innovation (IN), and outcome-orientation (OO). Each OCT dimension was measured with three items on a five-point Likert-type scale. Since assessment of the moderating effect in SEM requires the inclusion of an interaction term (dummy variable), which is derived from the product of predictor and criterion variables (Sardeshmukh & Vandenberg, 2017), the researcher, therefore, created the dummy variable (CASOCT) to represent the interaction between CAS and OCT. The relationship between CASOCT and the dimensions of FRQ was then modeled to indicate the moderation effect.

3.5 RELIABILITY TEST

In this study, primary data was collected in respect of organizational culture, while computerized accounting systems and financial reporting quality was based on Itang (2021a) data and results. The measurement scales used for the assessment of organizational culture was adopted from the instrument employed by Lee and Kim (2017), which was indicated to be reliable. However, the researcher employed the composite reliability test on the organizational culture measurement scale to revalidate its reliability, which gave CR values of 0.890, 0.927, and 0.918 for people-orientation, innovation, and outcome-orientation, respectively. The instrument was, therefore, confirmed reliable as the CR values were higher than the required threshold of 0.70.

4. STUDY RESULTS

4.1 DESCRIPTIVE ANALYSIS

The responses to the various constructs' indicators for the moderating variable (organizational culture) were analyzed using Mean (M) and Standard Deviation (SD) descriptive statistics. This section presents a summary of the descriptive analysis results for organizational culture.

Organizational culture, was modelled with three constructs, namely people-orientation, innovation, and outcome-orientation. Table 2 shows the descriptive analysis results for each of these constructs. As indicated in Table 2, people-orientation construct has an overall minimum response of score of 2.3 and a maximum score of 5.0, with a Mean (M) of 4.54 and Standard Deviation (SD) of 0.634. These values are above the acceptable threshold and indicate that the sampled firms had strong people-oriented culture.

The minimum and maximum scores for innovation construct were 1.7 and 5.0, respectively, while their Mean and Standard Deviation were 4.24 and 0.880, respectively. These values were above the acceptable threshold and, therefore, indicated that the firms had strong innovative culture. Outcome-orientation construct had an overall minimum score of 2.0 and a maximum score of 5.0, with a Mean of 4.26 and Standard Deviation of 0.823, which were also above the acceptable threshold. The results indicated that most of the sampled firms had strong outcome-oriented culture.

The descriptive analysis results for organizational culture constructs also showed that there was a balance in the culture-mix of the selected firms and that the firms were not dominated by a single cultural dimension.

Table 2. Descriptive Analysis Results for Organizational Culture Constructs

| | N | Min. | Max. | M | SD |
|--------------------------|-----|------|------|------|-------|
| People-orientation (PO) | 223 | 2.3 | 5 | 4.54 | 0.634 |
| Innovation (IN) | 223 | 1.7 | 5 | 4.24 | 0.880 |
| Outcome-orientation (OO) | 223 | 2.0 | 5 | 4.26 | 0.823 |
| Valid N (listwise) | 223 | | | | |

Note: Extracted by the researcher from research data analysis output.

4.2 ORGANIZATIONAL CULTURE MEASUREMENT MODEL ASSESSMENTS

The measurement model for organizational culture was assessed in two parts, namely reflective model and formative model. The reflective model identifies the relationships between the first-order constructs (the three constructs of organizational culture) and their various indicators or observed variables, while the formative model identifies the relationships between the first-order constructs and the high-order construct (organizational culture).

4.2.1 ASSESSMENT OF ORGANIZATIONAL CULTURE REFLECTIVE MODEL

In assessing the reflective model for the moderating variable (organizational culture), the confirmatory factor analysis (CFA) was utilized to substantiate the convergent and discriminant validity of the models using the composite reliability (CR) and average variance extracted (AVE) statistics, which help in ascertaining the level of association existing between the various constructs and their respective indicators.

From Table 3, the composite reliability value for people-orientation, innovation, and outcome-orientation were 0.890, 0.927, and 0.918, respectively. In the respective order, the average variance extracted values were 0.854, 0.900, and 0.888. These results indicated a relatively high and satisfactory reliability and convergent validity of the constructs.

Table 3. Organizational Culture Reflective Model Assessment Results

| | M | SD | CR | AVE | \sqrt{AVE} |
|--------------------------|------|-------|-------|-------|--------------|
| People-orientation (PO) | 4.54 | 0.634 | 0.890 | 0.730 | 0.854 |
| Innovation (IN) | 4.24 | 0.880 | 0.927 | 0.810 | 0.900 |
| Outcome-orientation (OO) | 4.26 | 0.823 | 0.918 | 0.788 | 0.888 |

Note: Extracted by the researcher from research data analysis output.

4.2.2 ASSESSMENT OF ORGANIZATIONAL CULTURE FORMATIVE MODEL

The formative model of organizational culture was assessed using the variance inflation factor (VIF) and beta (β) values. The VIF is a collinearity test while the beta (β) values represent the degree of contribution of each construct to the high-order construct (organizational culture). Table 4 shows VIF of 2.545, 4.513, and 4.416 for people-

orientation, innovation, and outcome-orientation, respectively, which lie within the acceptable threshold of 0.5–10.0. These results revealed that there was minimal collinearity among the indexes.

Table 4 also shows beta (β) of 0.280, 0.414, and 0.79 for people-orientation, innovation, and outcome-orientation, respectively. The beta (β) values explain that people-orientation, innovation, and outcome-orientation contributed about 28%, 41.4%, and 37.09%, respectively, to their high-order construct, organizational culture. Hence, innovation construct is indicated to contribute the most to the formation of organizational culture among the firms, while people-orientation contributed the least.

Table 4. Organizational Culture Formative Model Assessment Results

| | P-value | β | VIF |
|--------------------------|---------|---------|-------|
| People-orientation (PO) | 0.000 | 0.280 | 2.545 |
| Innovation (IN) | 0.000 | 0.414 | 4.513 |
| Outcome-orientation (OO) | 0.000 | 0.379 | 4.416 |

Note: Extracted by the researcher from research data analysis output.

4.3 STRUCTURAL MODEL AND FINDINGS

The study ascertained the validity of the study’s constructs by estimating the relationship between the interaction of the high order constructs computerized accounting systems (CAS) and organizational culture (OCT) and the formative dimensions of financial reporting quality (FRQ), namely relevance, faithful representation, comparability, verifiability, and understandability. The structural model, therefore, considered the moderated relationship between CAS and relevance (RR), faithful representation (RF), comparability (RC), verifiability (RV), and understandability (RU) through organizational culture. As indicated in Itang (2021a), the original model was identified with a Chi-Square (χ^2) absolute goodness-fit of 79.9 with $P < 0.05$ and 16 degrees of freedom, complimented with Comparative Fitness Index (CFI), Goodness of Fit Index (GFI), and Root Mean Squared Error Approximation (RMSEA) values of 0.97, 0.89, AND 0.054, RESPECTIVELY, WHICH INDICATES A GOOD FIT FOR THE MODEL. The structural path estimates are the standardized beta (β) values, which could be ± 1 or zero (0), representing perfect relationship or no relationship, respectively. The closer the beta (β) value is to ± 1 the stronger the relationship. THE VARIANCE EXPLANATORY POWER OR VARIANCE EXPLAINED (VE), WHICH RANGES BETWEEN ZERO (0) AND ONE (1), INDICATES THE EXTENT TO WHICH THE INDEPENDENT VARIABLE CAN PREDICT THE DEPENDENT VARIABLE.

FOR COMPARATIVE PURPOSES, THE ORIGINAL STRUCTURAL PATH MODEL WITH PARAMETER ESTIMATES INDICATED IN ITANG (2021A) IS PRESENTED IN FIGURE 3, WHILE FIGURE 4 REPRESENTS THE MODERATED STRUCTURAL PATH MODEL WITH PARAMETER ESTIMATES. Figure 4 also shows the moderated predictive power (VE) of computerized accounting systems (CAS) for each of the dimensions of financial reporting (FRQ) through organizational culture.

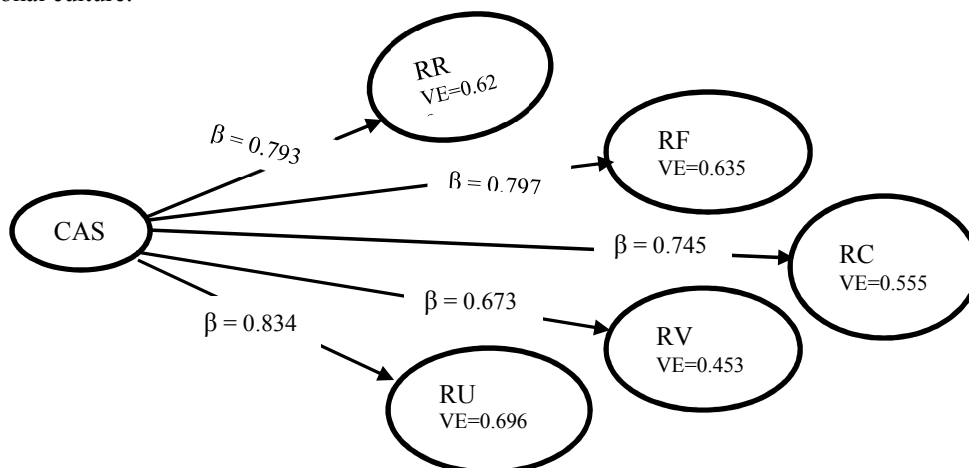


FIGURE 3. ORIGINAL STRUCTURAL PATH MODEL WITH PARAMETER ESTIMATES

NOTE: ADAPTED BY THE RESEARCHER FROM ITANG (2021A, P. 71).

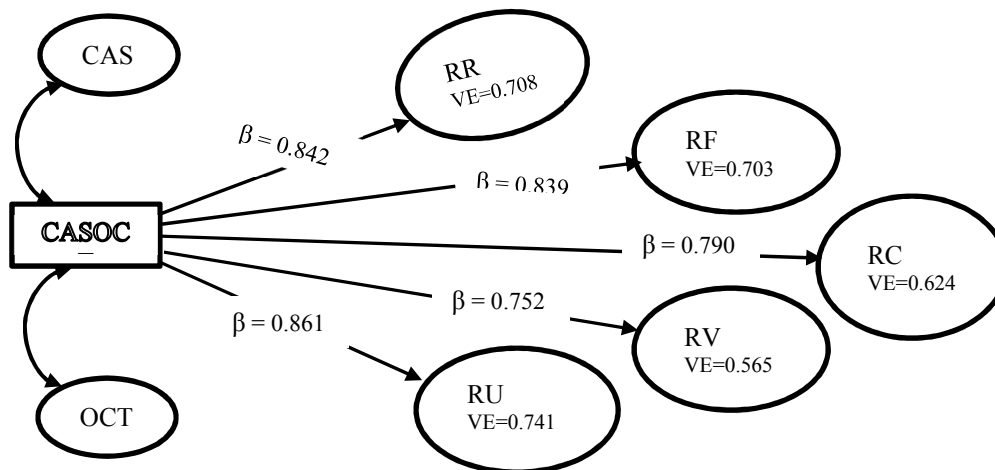


FIGURE 4. MODERATED STRUCTURAL PATH MODEL WITH PARAMETER ESTIMATES
 NOTE: EXTRACTED BY THE RESEARCHER FROM RESEARCH DATA ANALYSIS OUTPUT

4.3.1 INTERPRETATION OF THE MODERATED STRUCTURAL PATH MODEL

The study's structural model results, presented in Figure 4, confirmed a positive and significant moderated effect of organizational culture on the influence of computerized accounting systems (CAS) on financial reporting quality. Specifically, it shows that organizational culture positively and significantly moderated the influence of CAS on financial reporting information relevance, faithful representation, comparability, verifiability, and understandability, with structural path coefficient (β) of 0.842, 0.839, 0.790, 0.752, and 0.861, respectively. These results signify an overall strong positive significant moderating effect on the relationship between CAS and FRQ through organizational culture. These results, therefore, indicate that organizational culture significantly and positively moderate the influence of computerized accounting systems on quality of financial reporting information in terms of relevance, faithful representation, comparability, verifiability, and understandability. Hence, the research question as to what extent does organizational culture moderate the influence of computerized accounting systems influence on the quality of financial reporting among SMEs has been favorably answered.

4.3.2 HYPOTHESES RESULTS

The results for the tests of hypotheses employed in the study is represented by the structural path parameter estimates (β) and the variance explanatory power (VE) as moderated by organizational culture. All the structural path estimates were significant at $P < 0.05$

Parameter CASOCT \rightarrow RR in Figure 4 represented the first hypothesis of the study and established the moderated effect of organizational culture on the relationship between computerized accounting systems (CAS) and relevance (RR) dimension of financial reporting quality. This relationship is estimated with a standardized beta (β) of 0.842 and variance explanatory power (VE) of 0.708. The result implies that the interaction of organizational culture on computerized accounting systems usage has increased the predictive power of the system over financial information relevance from 0.629 to 0.708 (about 0.08 or 8% increase). This indicates that organizational culture has a strong and positive moderating effect on the influence of computerized accounting systems usage on relevance of financial reporting information. Hence, the null hypothesis that organizational culture does not significantly moderate the influence of computerized accounting systems on relevance of financial reporting information in SMEs was rejected.

Parameter CASOCT \rightarrow RF in Figure 4 represented the second hypothesis of the study and established the moderated effect of organizational culture on the relationship between computerized accounting systems (CAS) and faithful representation (RF) dimension of financial reporting quality. This relationship is estimated with a standardized beta (β) of 0.839 and variance explanatory power (VE) of 0.703. The result implies that the interaction of organizational culture on computerized accounting systems usage has increased the predictive power of the system over financial information faithful representation from 0.635 to 0.703 (about 0.068 or 6.8% increase). This indicates that organizational culture has a strong and positive moderating effect on the influence of computerized accounting systems usage on faithful representation of financial reporting information. Hence, the null hypothesis that organizational culture does not significantly moderate the influence of computerized accounting systems on faithful representation of financial reporting information in SMEs was rejected.

Parameter CASOCT \rightarrow RC in Figure 4 represented the third hypothesis of the study and established the moderated effect of organizational culture on the relationship between computerized accounting systems (CAS) and comparability (RC) dimension of financial reporting quality. This relationship is estimated with a standardized beta (β) of 0.790 and variance explanatory power (VE) of 0.624. The result implies that the interaction of organizational culture on computerized accounting systems usage has increased the predictive power of the system over financial information comparability from 0.555 to 0.624 (about 0.069 or 6.9% increase). This indicates that

organizational culture has a strong and positive moderating effect on the influence of computerized accounting systems usage on comparability of financial reporting information. Hence, the null hypothesis that organizational culture does not significantly moderate the influence of computerized accounting systems on comparability of financial reporting information in SMEs was rejected.

Parameter CASOCT→RV in Figure 4 represented the fourth hypothesis of the study and established the moderated effect of organizational culture on the relationship between computerized accounting systems (CAS) and verifiability (RV) dimension of financial reporting quality. This relationship is estimated with a standardized beta (β) of 0.752 and variance explanatory power (VE) of 0.565. The result implies that the interaction of organizational culture on computerized accounting systems usage has increased the predictive power of the system over financial information verifiability from 0.453 to 0.565 (about 0.112 or 11.2% increase). This indicates that organizational culture has a strong and positive moderating effect on the influence of computerized accounting systems usage on verifiability of financial reporting information. Hence, the null hypothesis that organizational culture does not significantly moderate the influence of computerized accounting systems on verifiability of financial reporting information in SMEs was rejected.

Parameter CASOCT→RU in Figure 4 represented the second hypothesis of the study and established the moderated effect of organizational culture on the relationship between computerized accounting systems (CAS) and understandability (RU) dimension of financial reporting quality. This relationship is estimated with a standardized beta (β) of 0.861 and variance explanatory power (VE) of 0.741. The result implies that the interaction of organizational culture on computerized accounting systems usage has increased the predictive power of the system over financial information understandability from 0.696 to 0.741 (about 0.045 or 4.5% increase). This indicates that organizational culture has a strong and positive moderating effect on the influence of computerized accounting systems usage on understandability of financial reporting information. Hence, the null hypothesis that organizational culture does not significantly moderate the influence of computerized accounting systems on understandability of financial reporting information in SMEs was rejected.

The summary of hypotheses results is presented in Table 5.

Table 5. Summary of Hypotheses Results

| Hypothesis | | P-value | Moderated Beta (β) | Moderated VE (β^2) | Change in VE | Decision |
|-----------------|--|---------|----------------------------|----------------------------|--------------|----------|
| No. | Description | | | | | |
| H ₀₁ | Organizational culture does not significantly moderate the influence of CAS on relevance of financial reporting information. | 0.000 | 0.842 | 0.708 | 0.080 | Rejected |
| H ₀₂ | Organizational culture does not significantly moderate the influence of CAS on faithful representation of financial reporting information. | 0.000 | 0.839 | 0.703 | 0.068 | Rejected |
| H ₀₃ | Organizational culture does not significantly moderate the influence of CAS on comparability of financial reporting information. | 0.000 | 0.790 | 0.624 | 0.069 | Rejected |
| H ₀₄ | Organizational culture does not significantly moderate the influence of CAS on verifiability of financial reporting information. | 0.000 | 0.752 | 0.565 | 0.112 | Rejected |
| H ₀₅ | Organizational culture does not significantly moderate the influence of CAS on understandability of financial reporting information. | 0.000 | 0.861 | 0.741 | 0.045 | Rejected |

Note: Complied by the researcher from research data analysis output.

5. DISCUSSIONS AND CONCLUSION

5.1. DISCUSSION OF STUDY RESULTS

The results of the study, which were all significant at $p < 0.05$, have indicated strong, positive, and significant moderating effect of organizational culture on the influence of computerized accounting systems on financial reporting quality among small and medium enterprises in Nigeria. The first hypothesis examined the moderating effect of organizational culture (OCT) on the relationship between computerized accounting systems (CAS) and relevance of financial reporting information (RR), the result of which indicated a standardized beta value (β) of 0.842. This result shows that there is a significant and very strong positive correlation, which implies that there is an improvement of 0.049 in the beta (β) value over the beta (β) value of 0.793 for the CAS→FRR relationship,

meaning that OCT significantly and positively moderates the relationship.

The result of the second hypothesis that examined the moderating effect of organizational culture (OCT) on the relationship between computerized accounting systems (CAS) and faithful representation (FRF) as a measure of financial reporting quality revealed a strong positive beta value (β) of 0.839. The result gave an improvement of 0.042 in the beta (β) of the direct CAS→FRF relationship, meaning that OCT marginally and positively moderates the relationship. The third hypothesis examined the moderating effect of organizational culture (OCT) on the relationship between computerized accounting systems (CAS) and comparability of financial reporting information (FRC), the result of which indicated a standardized beta value (β) of 0.790. This result shows that there is a significant and strong positive correlation, which implies that there is an improvement of 0.045 in the beta (β) value over the beta (β) value of 0.745 for the CAS→RC relationship, meaning that OCT significantly and positively moderates the relationship.

The fourth hypothesis, which examined the moderating effect of organizational culture (OCT) on the relationship between computerized accounting systems (CAS) and verifiability (RV) of financial reporting quality revealed a strong positive beta value (β) of 0.752. The result indicates a high and positive (0.079) improvement in the β of the direct CAS→RV relationship, meaning that OCT significantly and positively moderates the relationship. The result of the fifth hypothesis that examined the moderating effect of organizational culture (OCT) on the relationship between computerized accounting systems (CAS) and understandability (RU) as a measure of financial reporting quality also revealed a strong positive beta value (β) of 0.861. The result gave a positive (0.027) improvement in the β of the direct CAS→RU relationship, meaning that OCT significantly and positively moderates the relationship.

Overall, the results of the study show a positive and significant moderating effect of organizational culture on the influence of computerized accounting systems on the various dimensions of financial reporting quality, namely relevance, faithful representation, comparability, verifiability, and understandability. Therefore, the study's findings are quite significant as there is no previous study identified by the researcher that examines similar relationships. Hence, the study sets the precedence regarding the moderating effect of organizational culture on the relationship between computerized accounting systems and quality of financial reporting information among small and medium enterprises.

The study further revealed the contributory impact of each of the formative constructs of organizational culture, which indicated that each contributed above 25% to the moderating ability of organizational culture over the relationship between CAS and financial reporting quality. Specifically, innovation construct contributed the most to organizational culture's moderating ability, with about 41% contribution ($\beta = 0.414$). The next most contributing construct is outcome-orientation with about 37.9% contribution ($\beta = 0.379$), while the least is people-orientation with about 28% contribution ($\beta = 0.280$). These findings imply that firms with strong innovative culture have the potential to improve the predictive ability of their computerized accounting systems on financial reporting quality by about 41%, followed by firms with outcome-oriented culture with 37.9%, and the least being firms with people-oriented culture (28%). This result was not surprising as computerized accounting systems are innovative tools and financial reporting quality more of an outcome (performance) related concept and activity. Therefore, firms that encourage innovation and outcome (performance) are most likely to have good quality financial information generated from their accounting systems in terms of relevance, faithful representation, comparability, verifiability, and understandability.

5.2. CONCLUSION AND RECOMMENDATIONS

5.2.1 CONCLUSION

The results of the study on the moderating effect of organizational culture on the relationship between computerized accounting systems (CAS) and relevance of financial reporting information indicated a strong positive and significant moderating effect with the beta (β) value of 0.842 and VE value of 0.708. The study, therefore, concluded that organizational culture is a good moderator of the relationship between CAS and relevance of financial information. This result implies that organizational culture could improve the predictive ability of CAS on financial information relevance if effectively managed, considering the increase in the VE value from 62.9% in their direct relationship to 70.8% in the moderated relationship.

The results of the study on the moderating effect of organizational culture on the relationship between CAS and faithful representation of financial reporting information indicated a strong positive and significant moderating effect with the beta (β) value of 0.839 and VE value of 0.703. The study, therefore, concluded that organizational culture is a good moderator of the relationship between CAS and faithful representation. This result implies that organizational culture could improve the predictive ability of CAS on faithful representation if effectively managed, considering the increase in the VE value from 63.5% in their direct relationship to 70.3% in the moderated relationship.

The results of the study on the moderating effect of organizational culture on the relationship between CAS and comparability of financial reporting information indicated a strong positive and significant moderating effect

with the beta (β) value of 0.790 and VE value of 0.624. The study, therefore, concluded that organizational culture is a good moderator of the relationship between CAS and financial information comparability. This result implies that organizational culture could improve the predictive ability of CAS on comparability if effectively managed, considering the increase in the VE value from 55.5% in their direct relationship to 62.4% in the moderated relationship.

The results of the study on the moderating effect of organizational culture on the relationship between CAS and verifiability of financial reporting information indicated a strong positive and significant moderating effect with the beta (β) value of 0.752 and VE value of 0.565. The study, therefore, concluded that organizational culture is a good moderator of the relationship between CAS and verifiability of financial information. This result implies that organizational culture could improve the predictive ability of CAS on verifiability if effectively managed, considering the increase in the VE value from 45.3% in their direct relationship to 56.5% in the moderated relationship.

The results of the study on the moderating effect of organizational culture on the relationship between CAS and understandability of financial reporting information indicated a strong positive and significant moderating effect with the beta (β) value of 0.861 and VE value of 0.741. The study, therefore, concluded that organizational culture is a good moderator of the relationship between CAS and understandability of financial reporting information. This result implies that organizational culture could improve the predictive ability of CAS on understandability if effectively managed, considering the increase in the VE value from 69.6% in their direct relationship to 74.1% in the moderated relationship.

5.2.2 RECOMMENDATION

Based on the outcome of the studies, the following recommendations have been provided.

The management of SMEs should ensure that the quality of the computerized accounting systems to be deployed is rigorously evaluated before implementation as the quality of the accounting system has been found to predict or influence the quality of financial reporting information. This goal could be achieved by employing accounting staff with a reasonable knowledge of the adopted accounting system or engaging outside consultants who specialize computerized accounting systems implementation and administration.

The management of SMEs should endeavor to identify and understand exogenous factors that might negatively impact their computerized accounting systems' predictive power. This practice would help maintain or even improve the predictive ability of CAS, which would enhance their financial reporting quality. Those external factors that are not captured in the study model which exert influence on the performance and predictive ability of computerized accounting systems, such as the ability of system users, the number of employees, educational background of management and accounting personnel, management support, systems maintenance routine, and organizational structure, should be adequately simulated for a fuller understanding of the enormity of their potential impact, and proactive steps should be taken to ensure that such impact is drastically minimized.

Proper training should be given to accounting personnel in SMEs on the use of computerized accounting systems. This effort would help improve their skills and understanding of the accounting systems adopted by their firms. Gaining a better understanding of the accounting system would result in their effective, efficient, and optimal usage of the systems, which will guarantee the system's efficiency and, consequently, the production of good quality financial reporting information.

The management of SMEs should assign the administration of their computerized accounting systems to dedicated personnel who are not involved in the routine accounting function to ensure that the systems are effectively managed and that internal controls features are effectively implemented. This practice would also ensure that the systems are effectively managed and regularly maintained for optimal performance. When the systems are performing efficiently, the production of high-quality financial information will be guaranteed.

Since verifiability as a measure of the quality of financial reporting information is a recent concept, computerized accounting systems developers and vendors should endeavor to enhance their systems' business logic towards improving financial information verifiability. This necessary because the available systems employed by SMEs are indicated in this study to have a low predictive power over the verifiability of financial information.

One of the major objectives of international financial reporting standards (IFRS) adoption by the Nigerian government was to improve the quality of financial reporting amongst firms. Since computerized accounting systems have been indicated to predict financial reporting quality, efforts should be made by relevant government agencies, such as the Small and Medium Enterprises Development Agency (SMEDAN), to educate SMEs on the need to implement good quality and standardized computerized accounting systems. They should also initiate policy guidelines on computerized accounting systems implementation for SMEs, as well as ensure strict compliance to such policies. This effort would go a long way to ensuring the effective implementation of computerized accounting systems by SMEs, and consequently enhancing their financial reporting quality.

The researcher also recommends that government agencies responsible for the regulation and assessment of academic quality in tertiary educational institutions in Nigeria, such as the National Universities Commission (NUC), the National Board for Technical Education (NABTEC), and the National Council for Colleges of

Education (NCCE), should make efforts to update or reform the Accounting Curriculum of their respective categories of institutions to include Computerized Accounting and IFRS courses. This development would help produce graduates of Accounting that are reasonably knowledgeable in computerized accounting systems and IFRS, who would consequently help to effectively deliver on these aspects of the accounting function in their future engagements. When the accounting systems are employed by knowledgeable personnel, their optimal performance, and predictive power on financial reporting quality would be guaranteed.

To help validate and, or, extend the findings of this study, further studies could be carried out using a different sampling frame or engaging larger firms as the study population.

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