Social Media, Mobile and Cloud Technology Use in Accounting

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Social Media, Mobile and Cloud Technology Use in Accounting: Value-Analyses in Developing Economies

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Table of Contents

List of Figures *vii*

List of Tables *ix*

List of Selected Abbreviations/Acronyms *xi*

Definitions of Selected Terms *xiii*

Chapter 1 Introduction *1*
Background *1*
Research Motivation *5*

Chapter 2 Literature Discourse *9*
Conceptual Review *9*
Theoretical Review *50*
Empirical Review *60*
Summary of Empirics *67*

Chapter 3 Study *81*
Significance of the Study *81*
Scope of the Study *82*
Research Objective and Questions *83*
Research Hypotheses *83*
Methodology *83*
Conceptual Framework for Analysis *92*
Results *95*
Summary and Conclusions *228*

Further Thoughts *235*

Acknowledgements *237*

References *239*

Index *261*

List of Figures

Figure 1	Accountants' Training Framework in Nigeria.	17
Figure 2	Accounting Profession and Custodians.	27
Figure 3	Proposed PLESUT.	59
Figure 4	Multidimensional Measurement of 'Use' of SoMoClo Technologies.	93
Figure 5	Conceptual Framework for Analysis.	94
Figure 6	Proposed Structural Model for PLESUT.	96
Figure 7	Summary of Study Variables.	97
Figure 8	Social Media WRA Statistics.	149
Figure 9	Mobile Technology WRA Statistics.	150
Figure 10	Cloud Technology WRA Statistics.	150

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List of Tables

Table 1	Professional Accounting Organisations in Nigeria.	18
Table 2	List of IFAC-recognised African PAOs.	20
Table 3	Research and Policy Institutions of Accounting Education and Profession.	28
Table 4	IES and Supporting Publications of the IAESB.	31
Table 5	SoMoClo Technologies for Accounting Profession.	51
Table 6	Summary of Selected Qualitative Research.	67
Table 7	Summary of Selected Empirical Research.	70
Table 8	Response Device and Preferred Device Distribution.	98
Table 9	Primary and Secondary Specialty Distribution.	103
Table 10	Gender Distribution and Crosstab with Specialty.	111
Table 11	Age Distribution and Crosstab with Specialty.	115
Table 12	Experience, Membership Distribution and Crosstab with Age and Gender.	119
Table 13	Membership, Experience and Crosstab with Specialty.	122
Table 14	Academic Qualification Statistics.	126
Table 15	Professional Qualifications and Primary Specialty Cross-tabulation Statistics.	129
Table 16	CPD and STT Attendance with Primary Specialty Cross-tabulation Statistics.	131
Table 17	ATF Statistics.	135
Table 18	Descriptive and Reliability Statistics of Perception.	136
Table 19	Aggregate Scores for PU, PEOU and PCT.	138
Table 20	Descriptive and Cross-tabulation Statistics for WRA and Gender.	141
Table 21	Cross-tabulation Statistics for WRA and Primary Specialty.	143
Table 22	Matrix Derivation and Reliability Statistics.	146
Table 23	Statistics of Institutional Adoption of Technology.	154

Table 24	Ranked Statistics of the Use of SoMoClo Technologies.	159
Table 25	Use of SoMoClo Technologies and Institutional Adoption.	162
Table 26	Age, Experience and Use of SoMoClo Technologies Cross-tabulation Statistics.	168
Table 27	Specialty and Gender Cross-tabulation with Use of SoMoClo Technologies.	170
Table 28	Reciprocity and Correlation Statistics on the Use of SoMoClo Technologies.	174
Table 29	Technology Competence Statistics.	179
Table 30	Correlation Statistics for Technology Competence.	182
Table 31	Cross-tabulation of Knowledge-ability and Use of SoMoClo Technologies.	184
Table 32	Descriptive Statistics on Relationship between ATF and Technology Competence.	189
Table 33	Correlation Statistics of ATF and Technology Competence.	191
Table 34	Cross-tabulation of Qualification and Use of SoMoClo Technologies.	195
Table 35	Binary Logistic Regression Results for Use of Social Media.	205
Table 36	Binary Logistic Regression Results for Intention to Use Social Media.	208
Table 37	Binary Logistic Regression Results for Use of Mobile Application.	212
Table 38	Binary Logistic Regression Results for Use of Mobile Device.	215
Table 39	Binary Logistic Regression Results for Intention to Use Mobile Technology.	218
Table 40	Binary Logistic Regression Results for Use of Cloud Technology.	222
Table 41	Binary Logistic Regression Results for Intention to Use Cloud Technology.	225
Table 42	Summary of Predictability and Odds Ratio Statistics.	229

List of Selected Abbreviations/Acronyms

AAA	American Accounting Association
ACCA	Association of Chartered Certified Accountants
AI	Artificial Intelligence
ANAN	Association of National Accountants of Nigeria
B.Sc.	Bachelor of Science
BMAS	Benchmark Minimum Academic Standard
CAC	Corporate Affairs Commission
CBN	Central Bank of Nigeria
CC	Cognitive Computing
CITN	Chartered Institute of Taxation of Nigeria
CPD	Continuing Professional Development
DIT	Diffusion of Innovation Theory
FRCN	Financial Reporting Council of Nigeria
HND	Higher National Diploma
IAESB	International Accounting Education Standards Board
ICAN	Institute of Chartered Accountants of Nigeria
IES	International Education Standards
IFAC	International Federation of Accountants
IMA	Institute of Management Accountants
IPD	Initial Professional Development
IR	Integrated Reporting
IT	Information Technology
NAA	Nigerian Accounting Association
NASB	Nigerian Accounting Standards Board
NBTE	National Board for Technical Education
NDIC	Nigeria Deposit Insurance Corporation

NUC	National Universities Commission
PAOs	Professional Accounting Organisations
PEOU	Perceived Ease of Use
PLESUT	Perceive, Learn, Setting, and Use Theory
PU	Perceived Usefulness
SAICA	South African Institute of Chartered Accountants
SEC	Securities and Exchange Commission
SEM	Structural Equation Modelling
SME	Subject Matter Expert
SoMoClo	Social Media, Mobile and Cloud
TAM	Technology Acceptance Model
TTF	Technology Task Force
UTAUT	Unified Theory of Acceptance and Use of Technology
WRA	Willingness, Readiness and 'Ableness'

Definitions of Selected Terms

Ableness: This term is constructed to blend 'ability' with willingness and readiness. The study studied 'use' as a variable using a perfect combination of the three concepts (WRA). This implies that a professional accountant is said to be able to use a specific technology if she/he is willing, ready and able to use it.

Accountant: We adopt the definition of an accountant as a professional accountant only; that is, someone who is a member of a PAO, that is, a member or associate of IFAC. In addition, the accountant in this study was deemed to be a member of a Nigerian PAO, that is, ANAN and/or ICAN.

Accountants' training framework: This framework is a pool of academic and professional accounting training opportunities that are open to candidates willing to become and remain professional accountants. The academic training pool is, however, limited to university and polytechnic degrees and awards, while professional training includes both IPD and CPD.

Accounting education: This is used interchangeably with accountants' training framework. It entails all forms of education open to a person, leading to becoming and remaining a professional accountant. In the popular sense, it usually denotes academic accounting education.

Accounting profession: The accounting profession is held as tripartite, such as comprising accounting practice, policy and research.

Demographic variables: Three variables, that is, age, experience and gender, were considered. They are collectively referred to as demographic variables for convenience sake but were measured separately.

Determined factors: These are factors conceptualised based on literature and used as established proxies for certain factors. For perception, PEOU and PU, which are validated constructs, were used. Accountants' training framework relates to two categories of academic and professional training, while accounting profession is held as tripartite including practice, policy and research. These factors were held as significant for the measurement of the target variables.

New technology: Though SoMoClo technologies have been in existence for a long time, they were considered new in the study, especially amongst professional accountants in Nigeria as official technologies. The concept of new technology is

derived from the inclination of technologies that were non-existent at the time of receiving training but has become imperative.

Professional accountant: Professional accountants are held as people who are members of a recognised PAO and functioning as practitioners, policymakers or researchers.

SoMoClo technologies: Social media, mobile and cloud technologies are elements of technology. Social media technologies include applications that foster communication, interactions and networking amongst users such as Facebook, WhatsApp etc. Mobile technology encompasses devices such as Phones, Tablets and in some cases Laptops. It also includes operating systems such as Android, iOS, BlackBerry etc. and finally diverse applications built on both the operating system and the device.

Subject matter expert (SME): This is used to refer to experts in a field with sufficient knowledge of the field to be called experts.

Technology: Technology is a pervasive term to define; it is a conglomerate of ideas, objects, systems etc., whose aim is to enhance operational efficiency. Technology and SoMoClo technologies are sometimes used interchangeably in this work, albeit the latter is an element or subset of the former.

Value-analysis: This is used as the measurable, attributable value of a variable/concept from and/or against another variable/concept. In this study, two types of analyses are used, that is, predictive and interpretive. Predictive value-analysis gives insight into the use of existing training framework to predict professional accountants' use of technology, while the interpretive value-analysis allows an indication of the quality of training a professional accountant has received by viewing and/or assessing her/his use of technology.