Efficacy of Big Data in Accounting information systems; Accountant's functions

Abstract

Before the advent of big data, accounting operations were performed mainly using historical and structured data. The emergence, however, introduced the use of big data to enhance and complement functions in the accounting information system, which improves the real-time and effective management of accounting data for varying uses of stakeholders. This study examined the efficacy of big data on accountant's functions in the accounting information system in Nigeria. The study utilized survey research design method by administering structured Likert scaled questionnaire. The targeted population and the sample size was 283, which comprised accountants with experience in information systems. A purposive sampling technique was adopted to determine the respondent. The empirical findings revealed that big data proxied with prescriptive analytics, predictive analytics, machine learning, and the Hadoop ecosystem had significant but negative effect on accountant's functions in accounting information systems in Nigeria. This suggests that although these technologies are relevant and influential, their integration may be challenging or counterproductive to accountants' traditional roles. The negative effect could be due to factors like complexity, the need for new skill sets, inefficiencies in system adaptation, or resistance to change, which may hinder the effectiveness of accountants in fully leveraging these technologies within their work processes. This study concludes that while big data has the potential to significantly enhance accounting information systems, its integration into the accounting profession in Nigeria has been problematic. It was recommended that organizations should invest in comprehensive training programs for accountants, focusing on developing the necessary skills to handle big data tools effectively.

Keywords: Big data, Accountant's functions in accounting information systems, Prescriptive analytics, Predictive analytics, Machine learning, Hadoop ecosystem

1. Introduction

The rapid expansion of digital technologies has revolutionized many industries, and the field of accounting is no exception (Igbekoyi et al., 2023). Among these technologies, Big Data has emerged as a transformative force in accounting information systems (AIS), fundamentally altering how financial data is collected, analyzed, and reported (Dagunduro et al. 2023). Big Data refers to the vast volumes of structured and unstructured data generated at an unprecedented rate from various sources, which, when properly harnessed, can offer deeper insights and support more informed decision-making processes (Busayo et al., 2023).

Traditionally, accounting operations were mainly financial reporting, bookkeeping, and ultimately the preparation and presentation of financial statements using simple systems (Owonifari et al., 2023). At that time, the primary goal of accounting data was to provide users with the information they need to comprehend the organization's financial position and course (Dagunduro et al., 2023; Liao, 2018). Subsequently, the advancement in technology yields automation which led to the development of techniques like e-invoicing, e-payments, and e-archiving in the accounting information system (Aljarallah, 2020).

Accounting information systems operating with structured data can only present managers with historical and empirical data analysis leading to inefficient enterprise management, analysis, and decision making (Borhan & Bader, 2018). Ganyam and Ivungu (2019) opined that companies need to collect and analyze unstructured data to improve the accuracy of their decision-making in real-time in this era of Big Data. Similarly, Basuony et al, (2020) maintains that accounting as a data-driven activity involving measurement, analysis, and reporting certainly has a role to play in the usage of Big Data.

In today's dynamic business environment, the efficacy of accounting information systems is closely tied to their ability to manage and process large datasets efficiently (Borhan & Bader, 2018) Traditional accounting systems, designed to handle more limited data, are increasingly being challenged by the complexity and volume of data in the modern corporate landscape (Falana et al., 2023). As a result, Big Data analytics tools have become essential for optimizing AIS performance, enhancing accuracy, and facilitating real-time financial reporting (Igbekoyi et al., 2023).

Data has always been the main limitation of accounting information system, as the breach and leakage can result in extensive loss in both profit and reputation (Kearns, 2015), especially for those that require estimations or apply prediction models, such as deprecation, risk assessment, and budgeting (Israel, 2021). Arguing concurrently, Research to date confirms that there are doubts about the reliability of the large and complex data gathered, the methods of processing it, risks of using it, how it fits in organizations, associated risk of business reputation, and the value of the information generated (Jia, 2020). However, big data and advanced analytics provides intriguing solutions that can process enormous data in real-time, which is more likely to enhance accountants function in more accurate financial reporting, improved performance assessment and dependable budget from high-quality data (Ibrahim et al, 2021).

The integration of Big Data into accounting systems has also redefined the role of accountants. No longer limited to traditional bookkeeping and financial reporting tasks, accountants are now expected to leverage data analytics to provide strategic insights, predict future trends, and improve operational efficiency. This evolution calls for a shift in the skills and competencies required by accountants, making them more data-savvy and technology-oriented. In consequence, the capabilities of big data facilitate accountants to improve decision-making across organizations, such as gaining new insights into business sales and costing (Jia, 2020).

In addition to the accurate and understandable data generated by data analytics, accountants can provide a higher level of assurance over corporate financial statements (Cockcroft and Russell, 2018). Big data will also offer opportunities for accountants to improve the quality of their services in information governance (Gamage, 2016). Seemingly, Big Data analytics provides tools for identifying financial risks and bridging uncertainty through real-time data access, allowing for fact-based decisions, rather than relying on assumptions and guesswork about customers, employees, and vendors (Arnaboldi et al., 2017).

Despite the global acceptability of the growing utility of Big Data in molding traditional accountant's function in the accounting information system; and the call for integration of technology and data analysis into the accounting and business curriculum (Akinadewo, 2023; AACSB, 2017) it has become a cause for worry to the researchers, accounting professionals, and other stakeholders on how the accountants in the developing economies, especially in Nigeria, will respond to this development. It has been argued that with Big Data, more opportunities and challenges will be produced (Ibrahim et al, 2021).

This paper evaluated the efficacy of big data on the roles and functions of accountants in accounting information systems. This research also examined how big data analytics influences financial reporting, auditing, and decision-making processes, while also addressing the challenges accountants face in adapting to this new landscape. By understanding these dynamics, organizations can better harness the power of big data to drive financial performance and ensure the reliability of their accounting practices.

2. Literature Review and Hypotheses Development

This section presents evidence from prior studies on big data analytics and its connection to accounting functions. It highlights how big data analytics has transformed accounting by improving decision-making, enhancing financial reporting accuracy, and detecting fraud. Studies reviewed explore the integration of data-driven technologies into accounting systems and their impact on financial performance, audit quality, and operational efficiency. Additionally, this section offers the theoretical foundation for the study, focusing on key theories, such as the Resource-Based View (RBV) and Agency Theory, that explain the role of big data in creating competitive advantages and mitigating agency conflicts in accounting functions.

2.1 Conceptual Review

This section gives clear definition of variables investigated in this study.

2.1.1 Accounting Information Systems (AIS)

Accounting Information Systems (AIS) are integrated systems that collect, store, manage, and process financial and accounting data, aiding in decision-making processes within organizations (Romney & Steinbart, 2021). AIS refers to the use of technology and software to manage accounting data, ensuring the efficient and accurate processing of financial transactions and reporting (Hall, 2020). An Accounting Information System (AIS) is a structured mechanism that facilitates the identification, measurement, and communication of financial information to support organizational planning and control activities (Richardson et al., 2022). AIS are systems that automate the collection and processing of financial data, integrating both internal and external sources to improve accuracy in financial reporting and decision-making (Laudon & Laudon, 2022). Accounting Information Systems (AIS) are technological infrastructures used by organizations to capture, store, and process financial information, aligning with the increasing demand for digitalization and automation in the accounting profession (Gelinas et al., 2023). These definitions highlight the technological, procedural, and decision-making aspects of AIS in modern organizations.

2.1.2 Accountant's Functions

Accountants play a critical role in financial reporting by preparing financial statements that reflect the financial health of organizations. They ensure that these statements comply with regulatory standards and provide insights for decision-making (Cameron & Johnstone, 2022). Accountants are responsible for tax planning, preparing tax returns, and ensuring compliance with tax

regulations. Their function involves minimizing tax liabilities while adhering to legal frameworks (Li et al., 2023). Accountants assist in creating and managing budgets, forecasting financial outcomes, and providing strategic financial planning. This function supports organizational sustainability and growth (Parker & Green, 2023). Accountants are crucial in designing, implementing, and monitoring internal control systems to safeguard assets and ensure accurate financial reporting. They also help identify and mitigate financial risks (Smith et al., 2024). Accountants perform auditing and assurance services to evaluate the reliability and accuracy of financial statements. They ensure that financial records are free from material misstatements and conform to applicable accounting standards (Ogunbiyi et al., 2023).

2.1.3 Big Data

Big Data refers to extremely large datasets that come from diverse sources, are generated at high speed, and require advanced computational techniques to analyze. These three dimensions; volume, variety, and velocity define the core attributes of Big Data (Chen & Zhang, 2022). Big Data refers to complex datasets that are difficult to manage, store, and analyze using traditional database management systems. It requires specialized tools and techniques for storage, processing, and analysis (Gartner, 2023). Big Data includes large volumes of unstructured or semi-structured data such as text, images, and video that require advanced analytics and machine learning to uncover hidden patterns and actionable insights (Davenport & Harris, 2023). Big Data refers to the vast quantities of data generated through digital processes and interactions, which organizations use to drive innovation, improve decision-making, and gain competitive advantage (McAfee & Brynjolfsson, 2022). Big Data refers to large datasets that support predictive and prescriptive analytics, enabling businesses to forecast future trends, behaviors, and outcomes, as well as make data-driven decisions (Wang et al., 2024). These definitions capture different aspects of Big Data, reflecting its complexity, scope, and potential in driving innovation and decision-making.

2.1.3.1 Machine Learning

Machine Learning is a subset of artificial intelligence that focuses on building algorithms capable of identifying patterns in data and making predictions without explicit programming. It relies heavily on statistical techniques to train models on datasets (Murphy, 2022). Machine Learning refers to computer systems that automatically improve their performance on tasks by learning from

experience, i.e., from large amounts of data. This process involves training models that can adapt to new information without human intervention (Jordan & Mitchell, 2023). Machine Learning involves leveraging vast datasets to drive decision-making and predictions using algorithms. It encompasses supervised, unsupervised, and reinforcement learning methods to create systems that learn from data and make real-time decisions (Domingos, 2023). Each definition emphasizes a different aspect: statistical pattern recognition, automation and adaptation, and the use of data-driven decisions.

2.1.3.2 Predictive Analytics

Predictive analytics refers to the use of statistical algorithms, machine learning techniques, and data mining tools to analyze historical data and make informed predictions about future events or trends. It helps organizations anticipate outcomes and make data-driven decisions by identifying patterns and relationships within large datasets. Predictive analytics is a data analytics process that applies advanced computational models to historical and real-time data to forecast future probabilities, behaviors, and events. It utilizes methods such as regression analysis, time series analysis, and classification techniques to predict possible outcomes with a certain level of accuracy. Predictive analytics involves leveraging data, statistical models, and machine learning algorithms to predict future outcomes based on past data. By identifying trends and correlations, predictive analytics aids in making proactive decisions, improving forecasting accuracy, and optimizing processes in various industries such as finance, healthcare, and marketing.

2.1.3.3 Prescriptive Analytics

Prescriptive Analytics refers to the use of advanced algorithms and models to recommend specific actions that will lead to desired outcomes, considering various data inputs, constraints, and objectives. It goes beyond predictive analytics by not only forecasting what might happen but also suggesting the best course of action to achieve optimal results. Prescriptive analytics is the process of using data, machine learning, and optimization techniques to suggest actions or strategies for decision-makers. It provides recommendations by analyzing potential future scenarios and determining the most effective interventions to enhance business performance or solve problems. Prescriptive analytics involves applying complex algorithms, simulation models, and decision

rules to evaluate different possible actions, with the goal of determining the most efficient or beneficial course of action. It integrates predictive models with optimization techniques to offer actionable insights that help guide decisions in real-time scenarios.

2.1.3.4 Hadoop Ecosystem

The Hadoop Ecosystem refers to a collection of open-source tools and technologies built around the Hadoop framework, designed to store, process, and analyze large datasets efficiently. It includes components such as Hadoop Distributed File System (HDFS), MapReduce, Hive, Pig, HBase, and various data ingestion and orchestration tools, enabling organizations to manage big data workflows effectively. The Hadoop Ecosystem is an integrated suite of tools and frameworks that work together to facilitate big data processing and analytics. It encompasses various software solutions, including data storage (HDFS), data processing (MapReduce), query languages (Hive), and real-time data processing (Spark), which collectively enhance the ability to handle vast amounts of structured and unstructured data across distributed computing environments. The Hadoop Ecosystem consists of a diverse range of technologies and frameworks designed to support the storage, processing, and analysis of big data in a distributed computing environment. It includes foundational components such as Hadoop itself, along with tools for data ingestion (Flume, Sqoop), processing (MapReduce, Spark), and management (Ambari, Zookeeper), providing a comprehensive platform for data-driven applications and insights. These definitions capture the essence of the Hadoop Ecosystem, highlighting its components and functionalities in handling big data.

2.2 Theoretical Framework

This study is grounded in both the Resource-Based View (RBV) Theory and Agency Theory, offering a dual framework to understand the role of big data in accounting functions. Both theories complement each other in this study by explaining how big data enhances competitive advantage through resource optimization while simultaneously improving governance and reducing agency conflicts.

2.2.1 Resource-based View Theory

In 1991, Barney proposed the resource-based view theory which is adopted to underpin this study. According to Barney (1991), sustainable advantage comes from doing things better, developing

superior capabilities and from having superior resources. Ganyam and Ivungu (2019) asserts that resource-based theory gives a method for assessing prospective elements that could be used to give organization a competitive edge and notably, the resource-based view has several important insights, including the observation that not all resources are equally important or could generate long-term competitive advantage.

There are three stages to the resource-based philosophy; capability, competence, and skills (Cragg et al., 2011). Managing resources effectively is referred to as capability; competence relates to how resources are managed efficiently, and skills are associated with ranges of skills such as analytical, technical, and general management expertise. AIS is equally an integral and crucial resource available at firm disposal. Incorporating the resource-based perspective theory with accounting information systems and accountant functions will suggest that businesses manage accounting information systems effectively and appropriately to take use of its capability, competence, and skill for enhanced performance.

Several critiques have been leveled against the resource-based theory. Priem and Butler (2001) argued that the theory is devoid of substantial managerial ground or operational validity. It appears to instruct managers to generate and secure precious, uncommon, unique, and non-substitutable resources, build an appropriate organization, but it is quiet on how this should be accomplished (Miller, 2003). Arguing similarly, Lado et al. (2006) opined that the theory suffers conflict between descriptive and prescriptive theorizing. However, Cragg et al. (2011) assert that the resource-based view theory was never meant to offer managerial advice; rather, it aims to explain the sustained competitive advantage of some organizations over others. In concurrence, any explanations the resource-based view theory might provide may not be indicative, yet still of value to managers, so there may be no reason to oblige the resource-based view theory to generate theoretically compelling prescriptions.

2.2.2 Agency Theory

Agency Theory, first introduced by economists Jensen and Meckling in 1976, focuses on the relationship between principals (owners or shareholders) and agents (managers) in a business context (Jensen & Meckling, 1976). The theory assumes that agents are inherently self-interested, seeking to maximize their own utility, which may conflict with the goals of the principals. To align the interests of both parties, monitoring mechanisms such as financial reporting and performance

evaluations are employed. These mechanisms generate costs known as "agency costs," which include monitoring, bonding, and residual costs (Eisenhardt, 1989). The theory assumes that principals and agents often have conflicting interests, with agents prioritizing personal goals over organizational objectives. It assumes that agents have more information than principals, leading to an imbalance that can cause moral hazard and adverse selection. Both principals and agents are assumed to be rational, acting in ways that maximize their own utility.

In accounting functions, the advent of big data analytics is crucial for minimizing information asymmetry and mitigating agency conflicts. By enabling real-time data processing and improving financial transparency, big data analytics empowers principals with timely and accurate insights into the organization's financial performance (Cockcroft & Russell, 2018). This reduces the opportunities for agents to manipulate financial reports or engage in opportunistic behavior, thereby lowering agency costs (Dickey et al., 2019). Big data analytics also enhances audit quality by increasing the accuracy of financial reporting, which directly aligns with the monitoring mechanisms outlined in agency theory. By enabling continuous auditing and real-time monitoring, it ensures that discrepancies or manipulations in financial statements are detected early, further aligning the interests of principals and agents (Arnaboldi et al., 2017).

Additionally, the use of big data in accounting strengthens decision-making processes, supporting resource allocation and risk management strategies. In this way, the theory's focus on monitoring agent behavior is supported by data-driven tools that enhance corporate governance and accountability (Herath & Woods, 2019). For instance, the use of big data in fraud detection minimizes the risk of financial misreporting, a key concern for principals, and ensures that agents adhere to financial regulations and corporate policies (Richins et al., 2017). Despite its wide applicability, Agency Theory has been criticized for its narrow focus on economic incentives and failure to consider non-financial motivators, such as trust and collaboration (Eisenhardt, 1989).

Critics argue that the theory overly emphasizes monitoring mechanisms and neglects the potential for agents to act in the best interests of the organization without external enforcement. Moreover, in the context of big data, some argue that while data analytics can enhance monitoring, it may also raise privacy concerns and erode trust between principals and agents if used excessively for surveillance purposes (Gao, 2016). Additionally, agency theory assumes that all actions can be quantified and controlled through reporting mechanisms, which may not capture the full

complexity of managerial decisions influenced by big data (Priem & Butler, 2001). In conclusion, while agency theory provides a strong foundation for understanding the role of big data in reducing agency conflicts in accounting functions, it also faces limitations in its over-reliance on financial monitoring and its underestimation of non-economic factors.

2.3 Big Data and its efficacy on accountant's functions in accounting information system

Akinadewo et al. (2024) investigated how Data Analytics (DA), Automation (AUT), and the Internet of Things (IoT) affect energy management optimization and cost reduction in selected manufacturing firms in Nigeria, emphasizing the moderating role of Accountability (ACC). The study collected data using a Likert scale questionnaire from 84 accountants in these firms. Statistical analyses and correlation techniques were employed to assess the relationships among the variables. The results indicated a strong positive correlation between Data Analytics and Energy Management and Cost Reduction (EMCR), with Accountability (ACC) significantly moderating this relationship. Additionally, Automation (AUT) positively influenced EMCR. The findings were interpreted through the lens of Reinforcement Learning Theory (Skinner, 1972), demonstrating that the components of AI serve as positive reinforcements, enhancing organizational learning in energy management.

Igbekoyi et al. (2023) examined the impact of big data on the effectiveness of accounting practices in Nigeria. The research utilized a survey design, employing a well-structured questionnaire to gather data. The study's population consisted of all registered accounting firms in Lagos State, totaling 35 firms, and a census sampling technique was applied. Six respondents from each accounting firm were chosen, resulting in a total of 210 respondents, of which 197 completed responses were received, accounting for 94% of the sample size. The data collected were analyzed using both descriptive statistics and ordinary least squares (OLS) regression analysis. The findings indicated that data validity, data volatility, and data visualization significantly influenced the effectiveness of accounting practices in Nigeria. Similarly, Falana et al. (2023) assessed the impact of big data on the quality of accounting information in selected Nigerian firms, focusing on how data volume, variety, and velocity affect the timeliness of accounting information. The study employed a survey research design, with a population comprising 157 firms listed on the Nigerian Exchange Group as of December 31, 2021. Using a purposive sampling method, 20 firms were selected, and data were collected from 100 respondents, with five respondents from each firm,

through a structured questionnaire. The collected data were analyzed using descriptive statistics and regression analysis. The findings revealed that data volume, variety, and velocity positively and significantly influence the timeliness of accounting information.

Akinadewo et al. (2023) investigated the impact of disruptive technology on the effectiveness of accounting practices in Nigeria. The study utilized a survey research approach, distributing a structured questionnaire among professional organizations in Ekiti, Osun, and Ondo States in Southwestern Nigeria. The analysis involved Ordinary Least Squares (OLS) regression and correlation techniques. The findings indicated that artificial intelligence, blockchain, big data, and the Internet of Things significantly and positively influenced the effectiveness of accounting practices in Nigeria. However, the results also showed that cloud computing had an insignificant negative effect on accounting practice efficacy. Similarly, Awotomilusi et al. (2022) evaluated the impact of cloud computing on the effectiveness of accounting practices in Nigeria. To accomplish this, the study distributed a well-structured questionnaire to deposit money banks across the country. The data were analyzed using frequency analysis and ordinary least squares (OLS) regression. The findings showed that cloud computing had a significant positive relationship with the effectiveness of accounting practices in Nigeria. Additionally, other variables included in the model, such as technological advancement and security efficiency, demonstrated significant relationships with accounting efficacy. However, cost-effectiveness showed a significant negative relationship with accounting practices.

Ali and Khan (2023) examined the role of big data in enhancing the decision-making capabilities of accountants within AIS. Survey of 150 accountants using structured questionnaires across various industries. The study found that big data analytics improved the quality and speed of financial reporting, enabling accountants to provide more accurate forecasts and insights. Johnson et al. (2022) investigated how big data impacts risk management practices in accounting functions. Case studies of multinational firms integrating big data into their risk management frameworks. The study revealed that integration of big data allowed for real-time risk monitoring and mitigation, improving overall financial governance. Lee and Park (2023) analyzed the relationship between big data and fraud detection in AIS. Quantitative study using regression analysis on data from 200 financial institutions. The study revealed a significant positive relationship between big data usage and enhanced fraud detection capabilities, reducing financial discrepancies. Martins

and Silva (2022) assessed how big data influences the efficiency of audit processes in accounting functions. Experimental design comparing traditional audit methods to those using big data analytics. It was discovered that big data significantly reduced the time taken for audits while increasing the accuracy of the audit findings. Rahman and Chawla (2023) evaluated how big data adoption affects cost management practices among accountants. Surveys and interviews with 120 financial managers across various sectors. Findings showed that big data enabled better cost forecasting and variance analysis, leading to more efficient cost management strategies.

Adams and Ng (2022) determined the effect of big data on enhancing compliance with financial regulations. Survey of 180 accountants in highly regulated industries. Findings revealed that big data improved the ability to monitor compliance with real-time data analytics, reducing the likelihood of regulatory breaches. Kim and Tan (2023) evaluated the impact of big data on strategic financial planning by accountants. A cross-sectional study involving financial strategists in 50 corporations. It was found that big data enhanced strategic planning through predictive analytics, leading to more robust financial projections. Smith and Clark (2022) assessed how big data influences the role of accountants in sustainability reporting. Qualitative interviews with accountants in firms focused on sustainability. The study showed that big data provided insights into environmental and social metrics, enabling accountants to create more comprehensive sustainability reports. Huang and Li (2023) analyze the impact of big data on accountants' decision-making in investment appraisals. Panel data analysis from 50 companies using big data for investment decisions. The study found that big data analytics improved the accuracy and reliability of investment appraisals, leading to better capital allocation. Ogunleye and Abiodun (2023) investigated the effect of big data on enhancing accountants' productivity in AIS. Comparative study analyzing the productivity of accountants before and after adopting big data tools. It was found that big data significantly improved productivity by automating routine tasks and providing advanced analytical tools.

3. Methodology

This study employed a survey research design and the study's primary data came from the distribution of a structured questionnaire to a sample of accountants working in an accounting information system. Purposive sampling technique was used to identify the 120 - person target population, which served as the sample size. The Study area is Lagos State, Nigeria. The target

demographic was chosen with the knowledge that Lagos is Nigeria's commercial hub and many organizations' accounting departments are digitized. The accountants from the companies in Lagos metropolis were the targeted respondents. As the state houses many companies in the financial sector, airline, manufacturing, among others, with computerized accounting information systems. Data were analyzed through descriptive and inferential statistics (multiple regression analysis). Using a 5-point Likert scale, the questionnaire's questions were condensed to obtain accurate and validly measurable data.

3. Methodology

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3.1 Reliability Test Result

Table 1 showed the reliability test used in the examination of the efficacy of big data on the roles and functions of accountants in accounting information systems Nigeria. The Cronbach Alpha for accountant functions in accounting information system (AFAIS), prescriptive analytics (PA), predictive analytics (PDA), machine learning (ML), and Hadoop ecosystem (HDM) are 0.736, 0.750, 0.742, 0.820, and 0.702 respectively. The outcome showed that all the variables have Cronbach Alpha that exceeds 0.7%, therefore, indicates the reliability of the variables employed.

Table 1: Cronbach Alpha Test Results

S/N	Variable	No. of Items	Cronbach's Alpha
1	AFAIS	12	0.736
2	PA	6	0.750

3	PDA	6	0.742
4	ML	6	0.820
4	HDM	6	0.702

Source: **Authors' Computation (2024)**

3.2 Model Specification

The econometric model for this study was outlined below:

AFAIS = f(BD) ……. (1)

AFAIS = f(PA, PDA, ML, HDE) ……. (2)

AFAIS = ($\beta_0 + \beta_1 PA + \beta_2 PDA + \beta_3 ML + \beta_4 HDE + \mu$) …… (3)

Where:

AFAIS = Accountant's Functions in Accounting Information System = Dependent variable

BD = Big Data = Independent variable

PA = Prescriptive Analytics

PDA = Predictive Analytics

ML = Machine Learning

HDE = Hadoop Ecosystem

β_0 = Intercept

$\beta_1, \beta_2, \beta_3, \beta_4$ = Coefficients of Independent Variable

μ = Error Term

3.3 *A priori* Expectation

The theoretical *a priori* expectation of the efficacy of big data on the roles and functions of accountants in accounting information systems in Nigeria is depicted in equation 3.3. It showed that an inverse relationship subsists between accountant's functions in accounting information system (AFAIS) and all the four independent variables (prescriptive analytics, predictive analytics, machine learning, and Hadoop ecosystem). Their respective relationships are depicted thus:

$$\frac{\delta AFAIS}{\delta PA} < 0 \frac{\delta AFAIS}{\delta PDA} < 0 \frac{\delta AFAIS}{\delta ML} < 0 \frac{\delta AFAIS}{\delta HDM} < 0 < 0 \ldots\ldots\ldots\ldots 3.3$$

4. Data Analysis and Discussion of Findings

This section presents the analysis of the data collected, along with the results of the data analysis and their interpretation.

4.1. Descriptive Statistics

Table 2: Descriptive Statistics

Variables	AFAIS	PA	PDA	ML	HDM
Obs	283	283	283	283	283
Mean	3.9788	3.5830	3.8905	2.9578	3.8905
Std. Deviation	1.11704	1.21281	0.90625	0.87523	1.19756
Minimum	1.00	1.00	2.00	1.00	1.00
Maximum	5.00	5.00	5.00	5.00	5.00
Skewness	-1.203	-.430	-.674	-.548	-.186
Kurtosis	.679	-1.022	-.193	-.174	-1.176

Source: Author's Compilation (2023)

Table 2 presents the descriptive statistics used to analyze the efficacy of big data on the roles and functions of accountants in accounting information systems in Nigeria. The variables investigated have a minimum statistic of 1 and maximum statistic of 5. The average values for accountant's functions in accounting information system (AFAIS) and all the four independent variables prescriptive analytics (PA), predictive analytics (PDA), machine learning (ML), and Hadoop ecosystem (HDM) are 3.9788, 3.5830, 3.8905, 2.9578 and 3.8905, respectively. These mean values indicate a high level of efficacy of big data on the roles and functions of accountants in accounting information systems in Nigeria. Furthermore, the corresponding standard deviations show that these variables have a relatively low deviation rate from the mean.

On the other hand, the skewness values of -1.203, -0.430, -0.674, -0.548, and -0.186 for accountant's functions in accounting information system (AFAIS) and all the four independent variables prescriptive analytics (PA), predictive analytics (PDA), machine learning (ML), and Hadoop ecosystem (HDM), respectively, indicate a long-left tail due to their negative values. This suggests a slight asymmetry towards lower values in the distribution of these variables. In terms of kurtosis, the values of 0.679, -1.022, -0.193, -0.174, and -1.176 for accountant's functions in accounting information system (AFAIS) and prescriptive analytics (PA), predictive analytics (PDA), machine learning (ML), and Hadoop ecosystem (HDM), respectively, are lower than 3. This indicates a platykurtic distribution, which means that the distributions of these variables have lighter tails and are less peaked compared to a normal distribution.

4.2 Correlation Test for Non-payment of Salaries and Employees' Productivity in Ekiti State, Nigeria

Table 3: Correlation Analysis

	PA	PDA	ML	HDM

PA	1.0000			
PDA	-0.116	1.0000		
	(0.050)			
ML	-0.309**	-0.200**	1.0000	
	(0.000)	(0.001)		
HDM	-0.287**	0.173**	0.345**	1.0000
	(0.000)	(0.003)	(0.000)	(0.000)

Source: Authors' Computation (2024)

As independent variables, the study examined the link between several big data proxies. Prescriptive analytics (PA), predictive analytics (PDA), machine learning (ML), and the Hadoop ecosystem (HDM) were some of these stand-ins. The results, which are shown in Table 3, show a negative correlation between these variables, indicating that the effectiveness or influence of the others tends to decline when one proxy rises. When these big data components are used together, this negative association points to possible areas of restrictions or trade-offs.

4.3 Regression Analysis on Big Data and Accountant's Functions in Accounting Information System

Table 4: Regression Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	F Change	Sig. F Change
1	0.880[a]	0.645	0.636	1.03859	65.737	.000

a. Predictors: (Constant), PA, PDA, ML, HDM

b. Dependent Variable: AFAIS

Table 5: Coefficient of Variation

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-2.603	.365		-7.126	.000
	PA	-.107	.054	-.117	-1.990	.038
	PDA	-.252	.076	-.205	-3.330	.001
	ML	-.221	.057	-.236	-3.867	.000
	HDM	-.152	.061	-.122	-1.926	.024

a. Dependent Variable: AFAIS

Source: Authors' Field Survey, (2024)

The outcome of regression analysis used in the examination of the impact of efficacy of big data on the roles and accountant's functions in accounting information systems in Nigeria. is shown in Tables 4 and 5. The coefficient of determination is reported in Table 4, and it revealed a value of 0.645 adjusted to the value of 0.636 implied that about 64% variation in the independent variable (big data) jointly predicts the dependent variable (functions of accountants in accounting information systems in Nigeria) while other (36%) account for the error term. In the same way, the significance of the model when combined showed that the F-statistics value of 65.737 and the probability of 0.000 is significant. It indicated that big data (prescriptive analytics (PA), predictive analytics (PDA), machine learning (ML), and the Hadoop ecosystem (HDM)) provided a good predictor of accountant's functions in accounting information systems in Nigeria.

Table 5 reports the statistical significance of each parameter used to assess the impact of big data on the roles and functions of accountants in Nigerian accounting information systems. It demonstrates that, when big data is held constantly, the roles and functions of accountants in accounting information systems will decline by -2.603 units. Similarly, the functions of accountants in accounting information systems have a significant negative coefficient of -.107 and a p-value of 0.038 for prescriptive analytics (PA). It demonstrates that the functions of accountants in accounting information systems will reduce by -.107 units for every unit rise in prescriptive analytics (PA). In Nigerian accounting information systems, on the other hand, the advantages of predictive analytics (PDA) have a significant negative coefficient of -.252 units and a p-value of 0.001. This implied that a unit increase in predictive analytics (PDA) will lower accountant's functions in accounting information systems by -.252 units. Additionally, the functions of

accountants in Nigerian accounting information systems have a significant negative coefficient of -.221 units and a p-value of 0.000 for machine learning (ML). According to this, Nigerian accountants' roles in accounting information systems will be reduced by -.221 units for every unit rise in machine learning (ML). Finally, the Hadoop ecosystem (HDM) has a p-value of 0.024 and a negative significant coefficient of -.152 units regarding accountants' roles in Nigerian accounting information systems. This demonstrated that the functions of accountants in Nigerian accounting information systems will decrease by -.152 units for every unit increase in the Hadoop ecosystem (HDM).

4.4 Discussion and Implication of Findings

The rapid expansion of digital technologies has revolutionized many industries, and the field of accounting is no exception (Igbekoyi et al., 2023). Among these technologies, Big Data has emerged as a transformative force in accounting information systems (AIS), fundamentally altering how financial data is collected, analyzed, and reported (Dagunduro et al. 2023). Big Data refers to the vast volumes of structured and unstructured data generated at an unprecedented rate from various sources, which, when properly harnessed, can offer deeper insights and support more informed decision-making processes (Busayo et al., 2023). Therefore, this study investigated the efficacy of big data on accountant's functions in accounting information system in Nigeria. The empirical findings revealed that big data proxied with prescriptive analytics, predictive analytics, machine learning, and the Hadoop ecosystem had significant but negative effect on accountant's functions in accounting information systems in Nigeria. This suggests that although these technologies are relevant and influential, their integration may be challenging or counterproductive to accountants' traditional roles. The negative effect could be due to factors like complexity, the need for new skill sets, inefficiencies in system adaptation, or resistance to change, which may hinder the effectiveness of accountants in fully leveraging these technologies within their work processes.

The empirical findings align with some recent studies that highlight the challenges of integrating big data technologies into accounting practices. For instance, Adetayo et al. (2023) found that while big data analytics, such as machine learning and prescriptive analytics, can enhance decision-making in accounting, they often overwhelm accountants with complex data, leading to inefficiencies and reduced productivity. This supports the notion that the complexity and skill gaps

associated with these technologies may hinder their successful adoption in the accounting field. Similarly, Ojo and Adekunle (2022) emphasized that the steep learning curve and technological challenges posed by big data systems like the Hadoop ecosystem create resistance to change among accountants. This resistance, combined with the need for new skills and knowledge, can lead to negative outcomes in the effectiveness of accountants' functions within accounting information systems. However, the findings of this study contradict others that emphasize the positive effects of big data on accountants' roles. For example, Nwachukwu et al. (2021) found that predictive analytics and machine learning positively impact accountants' efficiency, allowing them to automate routine tasks and focus on more strategic functions. Their study suggests that when properly integrated, these technologies can enhance, rather than diminish, accountants' roles, particularly in firms that invest in proper training and system adaptation. Similarly, Okeke et al. (2023) reported that the adoption of big data technologies significantly improves the accuracy and speed of financial reporting, reducing errors and streamlining workflow in accounting information systems. This contrasting view suggests that the negative effect observed in this study could be context-specific, potentially linked to the Nigerian environment or organizational factors such as inadequate training and technological infrastructure.

5. Conclusion and Recommendations

This study explored the impact of big data technologies prescriptive analytics, predictive analytics, machine learning, and the Hadoop ecosystem on accountants' functions within accounting information systems (AIS) in Nigeria. Big data, recognized for its potential to revolutionize data processing and decision-making in accounting, has presented significant challenges in practice. The empirical findings revealed that while these technologies are highly relevant, they have a negative effect on accountants' roles, primarily due to the complexity of these tools, the need for specialized skill sets, inefficiencies in system integration, and resistance to technological change. These challenges have hindered accountants from fully utilizing the benefits of big data in accounting processes. The study concludes that while big data has the potential to significantly enhance accounting information systems, its integration into the accounting profession in Nigeria has been problematic. Accountants face difficulties adapting to new technologies due to complexity, lack of training, and infrastructural inefficiencies. As a result, big data tools such as predictive analytics, machine learning, and the Hadoop ecosystem, which should improve

decision-making and operational efficiency, have instead had a counterproductive effect, reducing accountants' effectiveness in fulfilling their traditional roles.

It was recommended that organizations should invest in comprehensive training programs for accountants, focusing on developing the necessary skills to handle big data tools effectively. This includes specialized training in machine learning, predictive analytics, and other advanced data analytics methods. Secondly, developers of accounting information systems should work toward simplifying the integration of big data technologies to make them more user-friendly for accountants. This will reduce the complexity and make the systems more adaptable. Thirdly, firms should ensure that they have the proper technological infrastructure to support big data systems, reducing inefficiencies and system integration issues that currently hinder their effectiveness. Lastly, firms should adopt strategies to manage resistance to change among accountants. This can include creating awareness about the benefits of big data technologies and providing ongoing support during the transition to more data-driven accounting processes.

This study highlights the necessity for accounting professionals to develop competencies in big data technologies. It emphasizes the role of continuous learning and adaptation in ensuring accountants can leverage the full potential of big data. This shift in practice could redefine the traditional roles of accountants, moving them towards more strategic, data-driven decision-making. The findings suggest a need for regulatory bodies to update accounting guidelines and standards to reflect the growing importance of big data in financial reporting and analysis. Policymakers should consider establishing frameworks that mandate the integration of big data in accounting practices, with guidelines on the ethical use of data analytics and automated decision-making tools. This study contributes to accounting theories by introducing a framework that challenges the traditional role of accountants. The negative effects of big data on accountants' functions suggest that existing theories related to accounting roles, such as the stewardship theory, may need to be revised to account for the technological changes impacting the profession. Academically, this study expands the discussion on the application of big data in accounting. It encourages future research into the ways big data tools can be better integrated into accounting practices without compromising the efficiency or effectiveness of accountants. It also calls for further investigation into the socio-technical challenges that arise when introducing advanced technologies in professional fields like accounting.

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