



# The Opportunities And Difficulties Of Small Business Adoption Of A Computerized Accounting System In Mogadishu, Somalia

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## Abstract

The main purpose of this study was to determine the factors affecting the opportunities and difficulties of the adoption of computerized accounting system (CAS) by small business a case study of Mogadishu. The researcher used descriptive and correlation design involving quantitative approach, simple random sampling techniques were used to select respondents and questionnaires were developed and distributed to all members who were involved in the study. Data was collected using questionnaire distributed to a sample of 150 respondents, and 143 questionnaires were returned. The data was analyzed through multiple regressions by using Statistical Package for Social Science (SPSS) version 20 for windows. The study findings showed that Decision making, success of business, lack of knowledge skills, management commitment, information technology and government help, affect the Adoption of the Computerized accounting System and the study recommends that Government should support the small business and public accounting firms of setting accounting rules. And more education on the importance of having a computerized accounting system in a business should be provided.

**Keywords:** Computerized Accounting System, Opportunity, Difficulties and Small Business

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## INTRODUCTION

A Computerized accounting system (CAS) can be described as a collection of formal accounting instruments, procedures, and controls that are implemented using a combination of manual and computerized methods (Sovaniski, 2020). The same study also believes that Accounting systems are structured to collect, register, interpret and analyze timely financial data to make well-informed decisions. Another scholar defines CAS as a system for managing revenue, expenses, and other financial activities of a business to gain competitive advantages by creating an effective control system (Necheukhina et al., 2018).

Accounting plays a critical role in determining whether a company succeeds or fails in today's world. It helps to improve overall management efficiency by preventing asset exploitation, increasing production and yield, controlling

expenses, and reducing costs. In the overall development of a business organization, management plays a crucial role. An accounting system is in charge of tracking, reviewing, reporting, and assessing a company's financial situation, filing tax records and supplying information resources to various other operational functions. The accounting system provides owners and operators of SMEs in every sector with a knowledge repository for assessing financial results (Balagobei, 2019). SMEs play an essential role in every nation's economic growth and sustainability. It is a noteworthy driver of economic development (Obi et al., 2018). The small business industry was selected because it is a vital industry that takes part in the growth of the investment and economy of Somalia (Mohamed et al., 2019). However, data from the literature indicates that no widely accepted concept of SME exists in all academic fields. This is because a common

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concept cannot capture all the measurements of a small and medium-sized organization, nor can it be assumed to represent variations between organizations in various industrial sectors or countries at different stages of growth. According to Arif et al. (2020), there is no universal definition of small businesses anywhere globally. As a result, different meanings of SMEs exist in worldwide countries. Small and Medium Businesses have traditionally been defined by several factors, including the number of employees, the amount spent or invested, total assets, revenue turnover, and production capacity.

There is no definition for SMEs in Somalia because the country has been a fragmented state and war-torn country for the last 30 years. However, according to Kusi et al. (2015), United Nation Development Organization (UNIDO) define small and medium enterprises for the developing countries as follows: Microbusiness with five workers; Small business with 5-19 workers; Medium business with 20-99 workers; Large business with 100 plus workers. The country of Somalia is a developing country, and thus this definition is applicable to be used.

## LITERATURE REVIEWS

As this research on the opportunities and difficulties of adopting of computerized accounting system, this chapter will explain the process of interest, review previous research in the field, and lay the groundwork for further study. The following topics are central to this investigation: computerized accounting system (CAS), which refers to any process of complete accounting record procedure used primarily on a computerized but also possible in manual; and the difficulties which are meant here the obstacles facing the adoption of computerized accounting system to proceed and the causes against it. It will also be looked at the side of opportunities which is the progress or success caused by adopting a computerized accounting system. A computerized accounting system is described as a collection of formal accounting instruments, procedures, and controls that are implemented using a combination of manual and computerized methods (Sovaniski, 2020).

### 2.1. Factors Affecting the Opportunities and Difficulties of Adoption Computerized

### accounting System

The conceptual framework is addressed with some factors affecting the Opportunities and difficulties of adoption of the computerized accounting system by Small businesses, important things among opportunities and difficulties of adoption (CAS) precisely their meaning, types, various forms, and the main causes of problems as difficulties side and reason of success as benefit side which they may have met. Difficulties faced adopting CAS and what variables affect the Computerized accounting system are discussed. The difficulties faced by small businesses adopting the accounting system are numerous. However, the researcher foxes those seem to be primary or initial difficulties faced to adopting a computerized accounting system, as it displayed the model or the conceptual framework the study looks at also the opportunities of adopting CAS.

#### 2.1.1 The Opportunities of Adoption of Computerized accounting System

##### 2.1.1.1 Decision Making Through Computerized accounting System

In recent years, companies have begun to adapt at a faster and faster rate in the face of globalization and moderation. One aspect of this change is implementing a computerized accounting system; any change depends on data and information to improve the computerized accounting system or make it more successful. Therefore, a business should adopt an accounting system to collect high-quality data that will lead to a high quality of information about the business. The information will be how to plan, control, and make the right decision. Indeed, adopting a Computerized accounting System (CAS) is vital to all organizations and meets success steps. According to the investigation study by Padachi (2012), factors Affecting the Adoption of Formal Accounting systems by SMEs. Therefore, the main objective of this study attempted to analyze the importance attached to formal accounting systems among the small to medium-sized manufacturing firms operating in six main industry groups. The research methodology employed both survey and questionnaire by taking a sample of 420 owners and managers. The research finding reveals that firms in the growth (59%), expansion (71%) and matured

(70%) stage keep formal accounting systems and pay more attention to accounting routines. Therefore, this study supportively reveals the actual success stages of adopting formal accounting practice in SMEs.

### **2.1.1.2 Small business Success through Computerized accounting System**

A study by Muteti et al. (2018) explored Accounting Systems for Records Keeping Practices for small Enterprise Development. The study looked at the difficulties businesses face regarding record keeping, the types of accounting systems they use, and their role in business growth. Data for the research was obtained by semi-structured questionnaires from 250 small businesses and evaluated using descriptive and inferential statistics. The study found four factors to be important in accounting systems: maintaining records for cost of goods and services, recording expenses and payments, recording sales and recording purchases. In addition, accounting systems were statistically significant in influencing enterprise development of business succeeding and sustainability.

### **2.2.2. The Difficulties of Adoption of Computerized accounting System**

#### **2.2.2.1. Lack of Knowledge skills about computerized accounting System**

Similarly, another study done by Al-Hiyari et al. (2013) Explored Factors that influence accounting information system implementation and accounting information quality: A sample of 119 respondents was chosen to collect data to test the hypotheses of the report, and based on the finding the study recommends availability of comprehensive training programs, to enhance knowledge skills of accounting information system and added top management should support Accounting system implementation to get full benefit of accounting information system. Anyway, to be familiar with adoption of accounting system by small business is very important and if enough knowledgeable and skilled human resource is not there, it is clear that immediate challenge will go against its adoption and implementation.

### **2.2.2.2. Management Commitment on Computerized accounting System**

According to Al-Hiyari et al. (2013), the implementation of computerized accounting is to get adequate resources and comprehensive training, and that needs support and commitment from top management who are likely to be the owners. Top management support is widely used among the critical success factors; attention is needed in implementing the accounting system because implementation is dependent on them. Their commitment is also necessary because it ensures completing computerized accounting systems. The main focus of management commitment on accounting has always been to improve the organization's profitability through performance by providing relevant information to the accountants for planning, controlling and decision making.

Another study done by Amir et al. (2020) examined the management commitment through environmental management accounting. The findings of this research give a deep insight and understanding of how the Performance of the firms cannot improve without the pledge by the managers of Environmental Management, especially on Accounting System.

### **2.3. Information Technology of Computerized accounting System**

Accounting meets information technology; another variable relating to the difficulties of adopting computerized accounting systems is an Information technology (IT) which seems to have significantly helped the accounting systems of business entities. Because of today's adoption of computerized accounting through computerized, business performance depends on the accounting, and IT might be the problem facing the adoption of a computerized accounting system. Many transaction processes are to be simplified by creating efficient operations. Information technology significantly influences accounting. It has made it possible for businesses to create and implement computerized systems for storing and recording financial transactions.

## **METHODOLOGY**

A research design is a technique for integrating all components of a quantitative

analysis such that the results are trustworthy, free of bias, and as generalizable as possible (Dannels, 2018). The research will be conducted using a descriptive and correlational research approach. The primary goal of descriptive research is to gather information about a population or phenomenon (Mugenda & Mugenda, 2003). Descriptive research design is advantageous because it facilitates the acquisition of knowledge that explains existing phenomena by inquiring about people's perspectives, attitudes, and values. The design accurately depicts reality. The descriptive research approach will be employed to achieve the study's major goal: to investigate the opportunities and difficulties of implementing a computerized accounting system on small enterprises in Mogadishu. Correlational research is used to find links between variables and predict outcomes based on current data and knowledge (Curtis et al. 1., 2016). The population was estimated using the number of individuals who owned and works the businesses. People were selected from 240 small and medium businesses in the Mogadishu.

## RESULTS AND INTERPRETATION

### 4.3 Descriptive Statistics

This section outlines the demographic data, gender, age, Marital status, education, title and full time employees of the respondents

#### 4.3.1 Demographic data

The researcher began by doing a general analysis of the demographic data acquired in the study in order to determine the demographic data of the respondents which included; Gender, Age, Marital status, education, title and number of fulltime employees. of the respondents.

This research targeted 240 participants in regard to establishing examining The Adoption of Computerized accounting System by small business; a case of capital Mogadishu and 150 questionnaires were generated.

##### 4.3.1.1 Gender of the respondent

The descriptive statistics of the study indicated that 106 (74.12%) of the respondents were Male while the remaining 37 (25.88%) were Female, this clearly shows that Female is dominated as indicated in table 4.3.

**Table 4.3** gender respondent

Gender	Frequency	Percent	Valid Percent	Cumulative Percent
Male	106	74.1	74.1	74.1
Female	37	25.9	25.9	100
<b>Total</b>	<b>143</b>	<b>100.0</b>	<b>100.0</b>	

#### Age of respondent

The descriptive statistics of the study indicates that age of respondent of 21 years of age were 8 respondents in percentage (5.6%) while 21-30 were 78 respondents in percentage (54.5%) age of respondent 31-40 were 46 respondents in percentage (32.2%) and finally of respondent 40 and above were 11 respondents in percentage (7.7%) As indicated in the table 4.4

**Table 4.4** Age of the respondent

Age	Frequency	Percent	Valid Percent	Cumulative Percent
21	8	5.6	5.6	5.6
21-30	78	54.5	54.5	60.1
31-40	46	32.3	32.3	92.3
Above 40	11	7.7	7.7	100.0
<b>Total</b>	<b>143</b>	<b>100.0</b>	<b>100.0</b>	

#### 4.3.1.3. Marital Status

The descriptive statistics of the study indicated that 35 respondents were single in percentage (24.5%) and 92 respondents in percentage (64.3%) were married while 16 respondents in percentage (11.2%) were out of marriage of either of divorced/widowed or separated and this clearly shows that either one of divorced/widowed or separated is dominated as indicated in table 4.5.

**Table 4.5** marital status of the respondent

Marital Status	Frequency	Percent	Valid Percent	Cumulative Percent
Single	35	24.5	24.5	24.5
Married	138	68.7	68.7	88.8
Divorced/Widow or separated	16	11.2	11.2	100
<b>Total</b>	<b>143</b>	<b>100.0</b>	<b>100.0</b>	

#### 4.3.1.4 Educational level of the respondent

The descriptive statistics of the study Table 4.6 indicated that there are numerous levels of respondent education. As Secondary school or lower 28 respondents in percentage (19.6%), Bachelor, 80 respondents in percentage (55.9%) while 34 respondents in percentage (23.8%) were Master level, and 1 respondent in percentage (.7%) was PhD. These results show respondents' opinions and the level of



education in Social Service were mostly Master and Bachelor Degree Levels.

**Table 4.6** Educational level of the respondent

Education	Frequency	Percent	Valid Percent	Cumulative Percent
Secondary or lower	28	19.6	19.6	19.6
Bachelor	80	55.9	55.9	75.5
Master	34	23.8	23.8	99.3
Doctorate	1	.70	.70	100.0
<b>Total</b>	<b>143</b>	<b>100.0</b>	<b>100.0</b>	

### 4.3.1.5 Occupation of the respondent

The respondents were asked to indicate their occupation or title of position if Business owner, Finance manager or Accountant, so, Business owners were 60 respondents in percentage (42%), finance managers were 32 respondents in percentage (22.4%), while head of accountants were 51 respondents in percentage (35.7%). The e Results are shown on Table 4.7

**Table 4.7** Occupation of the respondent

Occupation	Frequency	Percent	Valid Percent	Cumulative Percent
Business Owners	60	42.0	42.0	42.0
Finance Managers	32	22.4	28.9	64.3
Head of Accountants	51	35.7	35.7	100.0
<b>Total</b>	<b>143</b>	<b>100.0</b>	<b>100.0</b>	

### 4.3.1.6 Business Experience

The respondents were asked to indicate the years that their business existed and, Business of 0-5 years were 55 respondents in percentage (38.5%), 6-10 years were 70 respondents in percentage (49%), while companies existed over 10 years were 18 respondents in percentage (12.6%). The e Results are shown on Table 4.8

**Table 4.8** Years of Experience

Years of Experience	Frequency	Percent	Valid Percent	Cumulative Percent
0-6 years	55	38.5	38.5	38.5
6-10 years	70	49	49	87.4
Over 10 years	18	12.6	12.6	100.0
<b>Total</b>	<b>143</b>	<b>100.0</b>	<b>100.0</b>	

## Adoption of Computerized accounting System

A number of questions were asked The Opportunities and Difficulties of Adoption of Computerized accounting System by small business in Mogadishu.

### 4.5.1 Adoption of Computerized accounting System

Several interrogations were asked to examine The Opportunities and Difficulties of Adoption of Computerized accounting System by small businesses in Mogadishu. Table 4.14 summarizes respondents' level of agreement on Adoption of CAS. Respondents agreed that the involvement of local educational institutions contributes to the strengthening and development of the Adoption CAS, as shown mean of 3.04. The respondents also agreed that the use of IT enhances the capacity of adoption CAS and makes it more responsive to the business, as shown mean of 3.196. The respondents also agreed that the adoption of CAS creates a stable environment for interaction with small business to succeed, as shown mean of 3.20. The respondents also agreed business should adapt accounting system to collect high quality of data of information to support making the right decision, as shown mean of 3.26. The respondents also agreed that the absence of government's support to accounting system has directly affected the adoption of CAS, as shown mean of 3.30.

### 4.6.3 Regression coefficient

Table 4.15 presents the regression results on how decision-making and Success of business towards adopting CAS by small business, Lack of knowledge skills, Information Technology, Management commitment and Government help and support determine the adoption of computerized accounting system by small business in small business Mogadishu Somalia. The multiple regression equation was that:  $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon$  and the multiple regression equation became:  $Y = 0.3440 + 0.211X_1 + 0.030X_2 + 0.232X_3 + 0.190X_4$ .

As indicated in table 4.15, there was positive and examine The opportunities and difficulties of the adoption of computerized accounting system by small business in Mogadishu.

There was positive and significant effect of Decision Making and The Adoption of Computerized accounting System by small business ( $\beta = 0.205$ ;  $t = 2.655$ ;  $p < 0.09$ ). There was positive and insignificant Success of Business and The Adoption of CAS ( $\beta = 0.124$ ;  $t = 1.557$ ;  $p > 0.122$ ). There was a positive and



insignificant lack of knowledge skills and The Adoption of CAS ( $\beta = .392$ ;  $t = 4.351$ ;  $p < 0.00$ ). There was positive and significant of the Management Commitment and The Adoption of CAS ( $\beta = .293$ ;  $t = 3.439$ ;  $p < 0.01$ ) There was positive and significant of the Information Technology and The Adoption of CAS ( $\beta = .280$ ;  $t = 3.203$ ;  $p < 0.02$ ) As same as there was positive relation and insignificant of the Government help and support and The Adoption of Computerized Accounting System by small business in Mogadishu ( $\beta = \dots 139$ ;  $t = 1.656$ ;  $p > 0.100$ ).

**Table 4.18** Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2.900	.974		2.978	.003
Decision Making	.243	.091	.205	2.655	.009
Success Of Business	.143	.092	.124	1.557	.122
Lack of Knowledge Skills	.487	.112	.392	4.351	.000
Management Commitment	.358	.104	.293	3.439	.001
Information Technology	-.334	.104	-.280	-3.203	.002
Government Help and Support	.164	.099	.139	1.656	.100

## 5.2 Conclusions

The following conclusions were reached as a result of this study's findings. The results reveal that Decision Making, success of business, Lack of knowledge skills, Management Commitment, Information Technology and Government help and support have significant and positive influence of the Adoption of Computerized accounting System by small business in Mogadishu. Standard multiple regression analysis was used to determine the optimal combination of independent (predictor) variables for predicting the dependent (predicted) variable and determining the best research model (Schindler, 2013).

Conclusions Based on the findings, it can be concluded that computerized accounting systems play an important role for small businesses to achieve their goals, such as timely information management for decision-making, large data storage capacity, reduced clerical work, and improved customer satisfaction, in order to succeed the business. Undoubtedly, with the adoption of CAS there are inherent problems and challenges. Basically this

challenge arises from a lack of personnel with the necessary knowledge to operate the CAS, as of unqualified accountants of proceeding the accounting system which is lack of accounting knowledge skills, problems of Information Technology basics like computer failure; and fear of computer fraud and the use of old version systems, the management misunderstanding of the importance of CAS and their unsupportiveness of accountants, Lack of government awareness and The absence of setting accounting standards, accounting rules and policies. However, the difficulties of adopting a computerized accounting system far outweighs the opportunities as it has positively impacted the adoption of CAS by small business.

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