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Cloud Accounting Assimilation and Supply Chain Management Practices Effectiveness of Mainstream Oil and Gas Companies in Rivers State

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Abstract: *This study espoused a cause and effect research which seeks to examine the nature, extent and significance of influence of the cloud accounting on supply chain management practices effectiveness of main stream oil and gas companies in Rivers State. The population of the study was drawn from the eleven (11) mainstream oil and gas companies which are quoted on the Nigerian Stock Exchange. The simple random sampling technique was used on a sample size of 11 mainstream oil and gas companies in Rivers State. However, the number of participants in the study was one hundred and ten (110), on a sample frame of three (3) respondents per firm. Thus, the number of respondents for the study was 110.A 5-point likert-scale questionnaire was administered to respondents, and out of the 110 copies of questionnaire that were distributed to the respondents, 99 copies were returned, yielding a response rate of 90 percent. To find the impact of cloud accounting integration on employees' productivity, the study used regression analysis technique fro data analysis. The results revealed that cloud accounting has a moderate, positive and significant influence on the level of information sharing and customer relations. The study therefore, concludes that, cloud accounting significantly influences supply chain management practices effectiveness of mainstream oil and gas companies in Rivers State, and recommends that management of mainstream oil and gas companies should improve on and sustain the level of information sharing and customer relations in order to increase supply chain management practices effectiveness in their organizations through cloud accounting integration.*

Key words: *Carbon accounting, Customer relations, Level of information sharing, Supply chain management practices effectiveness.*

INTRODUCTION

Supply chain management practices can be seen as the integrating utility of activities in a supply chain which must be allied to a mixture of other business processes and functions within and outside a company. The supply chain management engrosses the information providers, clients, and the network of distribution, in the midst of other factors (Hall, 2010).Management accounting systems must be implemented to measure the costs across the supply chain and calculate the total costs across the activity chain as to enable accounting and supply chain to bring desirable results (Soudani, 2012). Accordingly,

the integration of novel and advanced technology is imperative in cultivating supply chain management practices effectiveness.

Adaptation of new and advanced technologies helps businesses to flourish in the competitive market. Thus, to sustain their performance in the competitive market, it is essential for businesses to understand the significance of technology, since the world is absolutely dependent on technologies. As a result of the technological modificationsobserved by the world in contemporary times, the emergence of cloud computinggoverns the accounting information system owing to the nature of the close relationship between that system and the technological changes or information technology (Bagranoff, Simkin& Norman, 2010). This leads us to ponder on the impact that cloud accounting integration might have on supply chain management practices effectiveness.

Cloud accounting integration supports companies to markedlylessen their investment in information technology (IT) and have flexible admittance to a colossalcluster of modern and scalable resources(Abdalwali, 2022).Cloud accounting is perceived to lead to substantial growth in productivity for the reason that it helps accountants in businesses to make available quality financial reporting to their customers and arrangements on financial issues and equallysupport accountants to adventureinto budgetary counsel and resolve on better and fast choices, in this way improving on overall money connected implementation(Owolabi&Izang, 2020).

Cloud computing permits accountants to link to the fundamental information-sharing resources all over the facility. It likewisepermitscustomers to transmit remote access to the information and resources of the computer from whichever position where there is accessible Internet (Office of the Privacy Commissioner of Canada, 2010), and equally to access to all of their accounting data (Christauskas & Miseviciene, 2012). Cloud accounting possesses equivalentimpression of electronic classifications that possibly willtranspire when using only a lesser number of persons to execute the accounting processes (Zoubi, 2011). Cloud computing permits individuals and companies use software and physical apparatuses (Office of the Privacy Commissioner of Canada, 2010) without the necessity to purchase the software and connect it on their computers. (Christauskas & Miseviciene, 2012).Gupta and Guar (2018) noted that the benefit of cloud accounting is that it operates in a similar way as accounting works though it powered through the use of web. Thus, the use of cloud accounting can help businesses capture their dealings fittingly and precisely, and suits business purposes at affordable rate, and equally, integrate of cloud accounting in improving the company's supply chain management.

Past researcheson cloud accounting have amassed, for example, Abidde (2021) investigated cloud computer based accounting and corporate financial performance of manufacturing firms, Al-zoubi (2017) examined the impact of cloud computing on the elements of the accounting information System, and Abdalwali (2022),and studied the intention to adopt cloud-based accounting information system in Jordanian SMEs, Despite the significance of cloud accounting and its widespread use, there have been relatively little researches in the area especially in a developing country like Nigeria. These limited researchescasing the role that cloud accounting plays demonstrates that there is the necessity to carryoutadditionalinvestigation to discern new potentialities.This study therefore, contributes to filling the gap in literature, and seeks to examine the effect of cloud accounting integration on firm's supply chain management practices effectiveness in the mainstream oil and gas sector of Rivers State, Nigeria. The rest of the paper is structured as follows: Section two discusses the extant literature. Section three describes the methodology used. Section four discusses the results of the study and finally section fives concludes the study.

LITERATURE REVIEW AND HYPOTHESES

Theoretical Foundation

The Technology, Organization, and Environment (TOE) model is the supportingclassicassumed in this study. It circlestaxonomy for technological, organizational and environmental dynamics as the three influencing factors that lead to decision makers' adoption/rejection of an invention (Low, Chen, & Wu, 2011).). The TOE model has been upheld to have full-bodied pragmatic sustenance, a stout hypothetical foundation, and all-embracing use in exploring novelty implementation and adoption (Oliveira, Martins, Sarker. Thomas & Popovič, 2019). This study pigeon-hole the paradigms contained by the model by brushing up works pertinent to cloud accounting integration and enactment among oil and gas firms. As animport, numerous factors that have the potential to influence cloud based accounting adoption by firms were branded (Alshirah, Magablih & Alsqour, 2021).), since cloud accounting plays a substantial role in improving financial report quality to advance supply chain management practices effectiveness and added functions in different organizations.

The Concept of Cloud Accounting Integration

Cloud accounting refers to the right to use the accounting software and data through the internet. The cloud accounting software can be accessed through the internet with the help of the browser. The software necessitates being subscribed on annually and the information arefrequentlywarehoused on the remote server(Abidde, 2021).The consumers of cloud accounting may well access the cloud based application by means of their web browser or mobile applications whereas the software and information are stored and uploaded to the server remotely.Cloud accounting entails that the transaction concerns a body with its personal rules and not with individuals. The cloud arrangement aids realizing a multiplicity of jobs comprising accounting, management, and supports employees and stakeholders' right of entry to applications by means of computers and cellular devices (Lobana, 2013).

Cloud computing permits admittance to the information that is accessible on the facility provided, Internet accessibility, computing services permit persons and businesses using the software and hardware (Office of the Privacy Commissioner of Canada, 2010). When financial information is provided with all timeliness and speed through sharing and receiving information on the cloud, decision making is enhanced in the whole organization. All information is stored and all transactions are done in the cloud, in a real-time situation, by means of a laptop with a modem or a smart phone that enables constant flourish of business activities (Al-zoubi, 2017).Businesses that carry outfinancial information via cloud accountingdesignate higher improvement levels in their accounting processes than non-cloud users (Zhygalova, 2013).Al-zoubi (2017) pinpointed the impact of Cloud Computing on the Fundamentals of the Accounting Information System epitomized by: Establishment "Accounting Entity.", Financial Operations, Documents, Accounting Books, Financial Reporting, Users, Procedures, Software, and Physical Devices, and concludes that, Cloud Computing leads to reducing in the size of the enterprise with respect to building and the offices for the reason that they permit property anyplace devoid of management obligation to a precise setting, increasing operational performance with regards enabling the accomplishment of operations and precise accounting operations. This suggests that companies may improve superficialworth of their services by integrating cloud accounting systems.

Cloud accounting has transportedstraightforward positioning and overseeing information on virtualized servers so that, applications, people and associations in the region of the globe can be able to interface with information and registering assets anyplace and at whatever time. Cloud Accounting Software was habituallydeveloped to take care of the issue of transportability of information.Records which are stored on a hard drive are effortlessly stored on the web, and guaranteed that the data is excellently obtainable

(Rao, Jyotsna & Sivani, 2018).Therefore, cloud accounting reduces expenses on hardware and software, networking management and general IT. Upon application of cloud accounting, users have access to the system and update data from anywhere without returning to the office, thus empowering facility management feasibly from anywhere devoid of the responsibility of a precise location, a so-called virtual facility.

Supply Chain Management Practices Effectiveness

Supply chain management (SCM) involves the coordination as well as the collaboration of various parties such as the suppliers, customers, and retailers(Munteanu, 2013: Soudani, 2012). SCM practices have been defined as a set of activities embarked on in a company to support successful management of its supply chain. Donlon (1996) expressed SCM practices to embrace supplier partnership, outsourcing, cycle time compression, continuous process flow, and information technology sharing (Tan, Kannan & Handfeild, 1999) symbolized SCM practices in terms of purchasing, quality, and customer relations. Chen and Paulraj (2004) catalogued SCM practices as supplier base reduction, long-term relationship, communication, cross-functional teams and supplier involvement to measure buyer–supplier relationships. Min and Mentzer (2004) incorporated agreed vision and goals, information sharing, risk and award sharing, cooperation, process integration, long-term relationship and agreed supply chain leadership. This study visualizes supply chain management practices efficiencies as conventional undertakings executed in a business to sustain fruitful management of productivities in a supply chain. This study in line with Donlon (1996) and Tan *et al*. (1998) adopts level of information sharing and customer relations as the measures of supply chain management practices.

Level of Information sharing: Level of information sharing connotes the degree to which decisive and proprietary information is disclosed to a firm's supply chain partner (Manezk, Peterson & Ragatz, (1998). Shared information can contrast from strategic to tactical in nature and from information concerning logistics activities to general market and customer information. Lalonde (1998)reflects on sharing of information as one of five building blocks that differentiate a rock-hard supply chain relationship. Supply chain partners who share information frequentlyare able to function as a distinctbody (Stein & Sweat (1998). Additionally, Tompkins and Ang (1993) think about the effective use of applicable and well-timed information by all serviceable rudiments contained by the supply chain as a prime competitive and distinctive dynamic.There is therefore, a necessity for a resourceful flow of information to create value through the supply chain. Thus, it makes sense to reflect on the fact that the quantitative information provided by accounting plays a considerable role in reorganizing diverse functions in the supply chain. given that supply chain members provide specific data relating to the stocks, costs, recorded results, and debts, this information can be used to make forecasts regarding the future as well as help in crafting policies applicable to the future.

Customer relations: Customer relations encompasses the completearrangement of practices that are engaged for the intention of managing customer complaints, structuring long-term relationships with customers, and advancing customer satisfaction (Claycomb, Droge & Germain, 1999). Customer relationship management is an essentialconstituent of SCM practices (Tan, Kannan & Handfield (1998)., and dedicated relationships are the most supportingbenefitfor the reason that they are intrinsic blockades to competition (Day, 2000), High-quality relationships with supply chain affiliates, as well as customers, are desirable for flourishingexecution of SCM agendas (Moberg & Cutler (2002). Close customer relationship permits acompany to make a distinctionof its product from competitors, keep up customer loyalty, and spectacularlylengthen the worth it supplies to its customers.Hence, the development of mass customization and personalized service is leading to an epoch in which relationship management with customers is becoming decisive for business continued existence (Wines, 1996).

Cloud Accounting Integration and Supply Chain Management Practices Effectiveness

Many researchers have advocated that the key to the seamless supply chain is making available undistorted and up-to-date marketing data at every node contained by the supply chain. (Childhouse & Towill, 2003;Balsmeier, &Voisin, 1996;Towil, 1997; Turner, 1993).By obtaining theavailable data and subsequently sharing it with other parties within the supply chain, information can be used as a cradle of competitive advantage.Together, they can understand the requirements of the end customer better and hence can respond to market modificationsspeedier. The experimental discoveries of Childhouse and Towill (2003) divulged that streamlined material flow, including restructuring and making exceedinglydiscernable all information flow throughout the chain, isfundamental to an involved and operational supply chain. In this regard, Cloud accountants can sustain supply chain managers in a number of ways incorporating reporting as well as the perking up of the management of equally financial and non-financial performance crosswise the supply chain, by means of technology to advance performance, sustaining as well as promoting enduring distribution crosswise the supply chain, growing partnership all the way through the supply chain, and generating trust amongst a range of collaborators (Coad, 2006; Hall, 2010).

Empirical Review

Abdalwali (2022)applied the Technology, Organization, and Environment model to examine cloud-based accounting information systems (CB-AIS) adoption among SMEs in Jordan by means of data assembled through the use of a structured survey questionnaire composed from 156 owners/managers of SMEs in Jordan using online methods. The study projecteda research framework that encompasses six factors that influence intention to implement CB-AIS (IACB-AIS). The findings revealed that, the projected hypotheses were upheld because the six factors positively and significantly influenced the IACB-AIS of SMEs in Jordan.

Abidde (2021)investigated the cloud computer based accounting and corporate financial performance of listed manufacturing firms on the Nigerian Stock Exchange (NSE) by assuming the ex-post facto research design. The study examinedthe influence of the pre and post application of NetSuite's on Return on Asset of listed Manufacturing firms in Nigeria; the influence of pre and post application of NetSuite on Return on Equity of listed Manufacturing firms in Nigeria for the period under study; the influence of the pre and post application of NetSuite on the listed manufacturing firms Return on Capital Employed in Nigeria for the period under study. It was exposed that, there no accord on the investigated topic was arrived at among the researchers, as some approved significant inferences while others yielded tocomplete negative financial performance inferences.

Owolabi and Izang (2020) evaluated the effect of cloud accounting on financial reporting qualities of SMEs and revealed that there is necessity for SMEs to espouse cloud accounting technology, which will upsurge their financial reporting quality and financial performance. The study concludes that cloud accounting positively influenced financial reporting qualities of SMEs, and recommends that management SMEs should extend their support on the implementation and evenadministration of cloud computing by supplying the needed resources desired and also for computer technologist to decipher the security concerns that emanates with cloud accounting technology.

Abdulqawi (2018) considered the integration of accounting information systems (AIS)in company's supply chain management in the Bahraini retail market, and demonstrated that, AIS grows the efficacy of information sharing amongstseveral parties such as the suppliers and other stakeholders in that wayrestructuring supply chain management in retail firms in Bahrain.

Based on the review of literature, the following conceptual framework was designed:The graphic diagram in figure 1 shows the conceptual framework and theinterrelationship among the major variables.

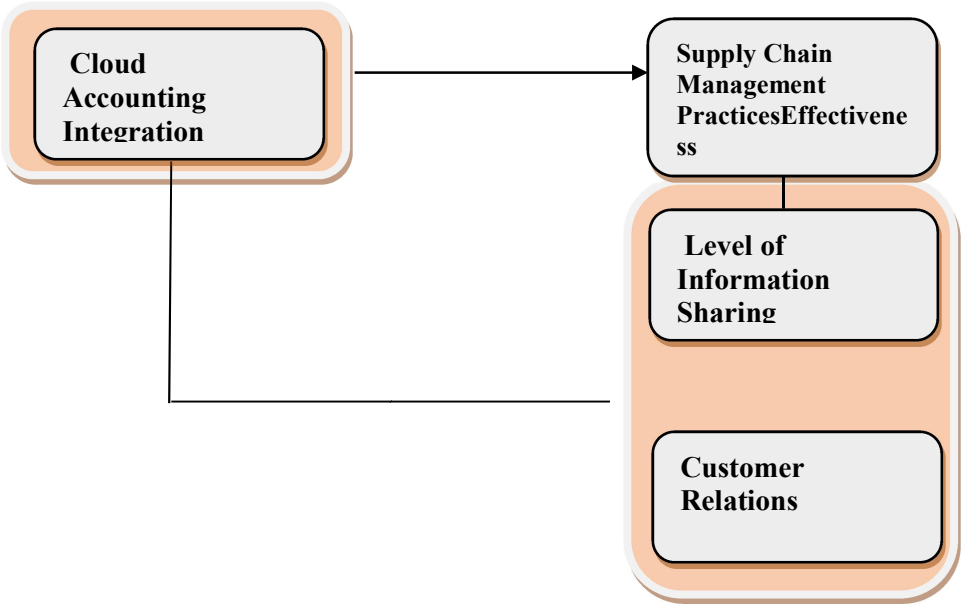

Figure1: Conceptual Framework ofCloud Accounting Integration and Supply Chain Management Practices Effectiveness of Mainstream Oil and Gas Companies in Rivers State.

Sources Authors' Desk Research, (2022).

Based on the review of literature and in line with the framework provided by the review of literature, this study tends to analyze the association between the two classes of variables of the study as presented in the conceptual framework. The independent variable is cloud accounting Integration (CAI)and the dependent variableis supply chain management practices effectiveness (SCMPE) made up of level of information sharing (LIS)and customer relations (CR).

From the conceptual framework, the following Hypotheses were formulated:

Ho_1: Cloud accounting integration does not significantly influence the level of information sharing ofmainstreamoil and gas companies in River State.

Ho_2: Cloud accounting integration does not significantly influence customer relations ofmainstreamoil and gas companies in River State.

RESEARCH METHODOLOGY

This section explains the study variables, sample, data distribution method and quantitative tools and techniques employed in determinants of cloud accounting integration for finding its effects on Supply chain management practices effectiveness. The study adopted the descriptive method through the gathering of preceding literature on cloud accounting integration and its influence on supply chain management practices effectiveness. This study espouses a cause and effect research design which seeks to examine the nature, extent and significance of influence of the independent variable on the dependent variable.

Population of the Study

The population of this study is drawn from the eleven (11) mainstream oil and gas companies which are quoted on the Nigerian Stock Exchange. Information obtained from the Nigerian Stock Exchange as at 20th October, 2020 indicates that the number of mainstream oil and gas companies in Nigeria is eleven (11).

Sample/Sampling Techniques

In this study the population is also assumed as the sample size, since it is less than 30. The sample size of the study was 11 mainstream oil and gas companies on the Nigerian Stock Exchange. The mainstream oil and gas companies are shown in Table 1

Table 1: Mainstream Oil and Gas Companies in Rivers State

S/N	Firms
1	Forte Oil Plc
2	OandoPlc
3	Total Nig Plc
4	Mobil Nig Plc
5	ConoilPlc
6	MRS Plc
7	Eternal Oil&Gas Plc
8	Capital Oil Plc
9	Rok Unity Pet Plc
10	Japaul Oil&Marine serv
11	Seplat Pet Dev Co Plc

Source: *Firms Annual Report & Accounts.2020*

The simple random sampling technique was adopted for the study. This is to enable each firm under study to be given equal opportunity to be selected. Considering the nature of the current study, the researcher opts to study the entire population. However, the number of participants in the study was one hundred and ten (110), on a sample frame of three (3) respondents per firm. Thus, the number of respondents for the study was 110. Of the 110 copies of questionnaire that were distributed to the respondents, 99 copies were returned, yielding a response rate of 90 percent. The remaining 80 (18%) copies produced and distributed were not returned and were unaccounted for. Hence, these 99 copies were used for the analysis. To find the impact of cloud accounting integration on employees' productivity, the research study used regression analysis.

Reliability of the Instrument

The reliability analysis is conducted to find the overall reliability of data. In this research, the reliability of all the variables has been checked individually and is then checked collectively for all. The value of Cronbach alpha above 0.7 shows that the data collected is reliable for research purposes.

Table 2 Reliability Test of Cloud Accounting Integration and Supply Chain Management Practices Effectiveness (n=99)

Scale	Dimension	Items	Reliability
CAI	Cloud Accounting Integration	3	0.761
LIS	Level of Information Sharing	3	0.732
CR	Customer Relations	3	0.712
SCMPE	Supply Chain Management Practices Effectiveness	3	0.774
Overall Reliability Scale		**12**	**0.912**

Source**: **SPSS 22.0 Window output (based on 2022 field survey data).

RESULTS

Test of Hypotheses

Decision Rule

Significant/probability value (Pv) < 0.05 (level of significance = conclude significant influence.

Significant probability value (Pv) > 0.05 (level of significance = conclude insignificant influence.

Influence of Cloud Accounting Integration on the Level of Information Sharing

Model Summary

Table 3 Influence of Cloud Accounting Integration on the Level of Information Sharing (n=99)

Model	R	R square	Adjusted RSquare	F	Sig.
1	.568 [a]	465	.463	299.886	.000

a. Predictors: (Constant), Cloud Accounting Integration

b. Criterion: Level of Information Sharing

Source: SPSS Window Output, Version 22.0 (based on 2022 field survey)

The relationship between the dependent and independent variables are examined through R and the value of R for this regression model is .56 that shows the variations in cloud accounting integration and level of information sharing. The R square value in the model is the coefficient of determination and .46value shows almost 46% of the level of information will be affected by cloud computing integration. The fitness of the variable in the model is shown by the value of adjusted R square and its .463 and is close to the value of R square and this show that there will be actual effect of independent variable on the dependent variable.The overall significance of the regression model is depicted through F-statistics and it is examined by comparing the value of calculated f-statistics with a standard value. In this model, thef-statistics is 299.886.The value of significance below 0.05 shows that the model is significant and for this regression model, the value of significance is 0.00 < 0.05 which means that cloud accounting integration will impact on the level of information sharing.

Influence of Cloud Accounting Integration on Customer Relations

Model Summary

Table 4 Influence of Cloud Accounting Integration on Customer Relations

Model	R	R square	Adjusted RSquare	F	Sig.
1	.589 [a]	437	.434	265.579	.000

a. Predictors: (Constant), Cloud Accounting Integration

b. Criterion: Customer Relations

Source: SPSS Window Output, Version 22.0 (based on 2022 field survey)

The relationship between the dependent and independent variables are examined through R and the value of R for this regression model is .58 that shows the variations in age based discrimination and employee' productivity. The R square value in the model is the coefficient of determination and .43 value shows almost 43% of the employees' productivity will be affected by age-based discrimination. The fitness of the variable in the model is shown by the value of adjusted R square and its .434 and is close to the value of R square and this show that there will be actual effect of independent variable on the dependent variable.The overall significance of the regression model is depicted through F-statistics and it is examined by comparing the value of calculated f-statistics with a standard value. In this model, the f-statistics is 265.579. The value of significance below 0.05 shows that the model is significant and for this regression model, the value of significance is $0.00 < 0.05$ which means that cloud accounting integration will impact on customer relations.

DISCUSSION OF FINDINGS

In hypothesis 1 we predicted that "Cloud accounting integration does not significantly influence the level of information sharing of mainstream oil and gas companies in River State." This was calculated through the regression test. The results of the regression analysis were: $r = 0.568$, $n= 99$, $p< .0000$. Hence we rejected the null hypothesis thatcloud accounting integration does not significantly influence the level of information sharing of mainstream oil and gas companies in River State, and accept the alternative hypothesis that Cloud accounting integration significantly influences the level of information sharing of mainstreamoil and gas companies in Rivers State. Cloud accounting integration among organizations has turned out to be a significant advantage in the contemporary business setting.It has become indispensable for organizations to correspondinglydeliver timely and accurate information to stakeholders, cloud accounting integration has been found to directly impact information sharing within organizations.The results of this study are also in line with Abdulqawi (2018)who found that, accounting information systemscultivates the effectiveness of information sharing amongst a number of parties such as the suppliers and other stakeholders in that way reforming supply chain management in retail firms.

In hypothesis 2, it was predicted that cloud accounting integrationdoes not significantly influence customer relations of mainstream oil and gas companies in Nigeria. This hypothesis was tested by regression analysis and the results were: r = 0.589, n= 99, p< .0000. The results showed that there was a positive moderate and significant influence of cloud computing integration on customer relation, thus it confirmed our prediction that gender cloud accounting integration increases customer relations. On the basis of this analysis we rejected the null hypothesis that cloud accounting integration does not significantly influence customer service of mainstream oil and gas companies in Nigeria, and accepted alternative hypothesis that cloud accounting integration significantly influence customer service of mainstream oil and gas companies in Nigeria.

Those charged with governance should render their supports in the process of adopting cloud computing to improve on customer relations.Close customer relationship permits a company to make a distinctionof its product from competitors, keep up customer loyalty, and spectacularlylengthen the worth it supplies to its customers.Hence, the integration of cloud accounting can lead to an epoch in which relationship with customers will become decisive for business continued existence, for the reason that cloud accounting is a very important tool which aids customer relations and undeniably helps in increasing supply chain performance of companies. This finding supports that of Ikegwuru and Harcourt (2018) that cloud computing service adoption programs adopted by fuel retail firms in Nigeria affect their supply chain performance.

CONCLUSION AND RECOMMENDATION

The main thrust of this paper concerns cloud accounting integration affecting company's supply chain management practices effectiveness, and the dominant scheme of this paper is that cloud accounting integration may be playing a greater role in terms of emphasis on supply chain management practices effectiveness (level of information sharing and customer relations) in Nigerian mainstream oil and gas companies. We argued and documented empirically that cloud accounting integration had a significant impact on company's level of information sharing and customer relations in the sample of Nigerian mainstream oil and gas companies. We equally identified thatintegrating cloud accounting can affect company's level of information sharing and customer relations, and knowing this in developing cloud accounting integration programs in a supply chain can provide competitive advantages over competitors. This article substantiates that cloud accounting integration contributes that significantly to company’s overall level of information sharing and customer relations, that are able to improve company's productivity, reach a high quality of services and products, and consequently leads to overall company's supply chain management practices effectiveness. This study therefore, concludes that, cloud accounting integration has a significant influence on supply chain management practices effectiveness of mainstream oil and gas companies in Rivers State and recommends that, management of mainstream oil and gas companies should improve on and sustain the level of information sharing and customer relations in order to increase supply chain management practices effectiveness in their organizations through cloud accounting integration.

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