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AN EMPIRICAL ASSESSMENT OF DIGITAL ACCOUNTING PRACTICES AND SUSTAINABILITY REPORTING FOR RESILIENT DEVELOPMENT IN IMO STATE

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Abstract
This study assessed the influence of digital accounting practices and sustainability reporting for resilient development in Imo State. Three research questions and three hypotheses were posed to guide the study. The study adopted a descriptive survey design. The study population comprised one thousand five hundred and fifty six (1556) accounting personnel, auditors, finance managers, business managers, and environmental, social and governance (ESG) managers drawn from registered private and public organisations in Imo State. The study sample size was one hundred and twenty (120) respondents which were determined using multistage sampling technique. The instrument for data collection was a validated questionnaire. Cronbach's Alpha was used to assess internal consistency of the instrument, yielding a satisfactory overall estimate of 0.80. Mean and standard deviation analysis were employed to answer the research questions, while t-test statistics were used to test the hypotheses at 0.05 level of significance. The findings of the study revealed that digital accounting practices and sustainability reporting are vital instruments for promoting resilient development in Imo State. The adoption of digital accounting technologies enhances financial reporting efficiency, transparency, and decision-making, while sustainability reporting strengthens accountability and stakeholder confidence. Based on the findings of the study, it was recommended among others that organisations should strengthen the adoption of digital accounting technologies to improve financial reporting efficiency and transparency, and government and professional accounting bodies should provide regular training on digital accounting and sustainability reporting practices to enhance organisational development and performance.
Keywords: *Digital accounting, sustainability, reporting, resilient development, Imo State*

Introduction

The current business world is distinguished by rapid technological transformation, increasing stakeholder expectations and growing demands for transparency in corporate reporting. As organizations strive to remain competitive and sustainable, digital accounting practices and sustainability reporting have emerged as critical mechanisms for enhancing accountability, operational efficiency and long-term resilience (Huy & Phuc, 2025). Digital accounting practices involve the application of modern information and communication technologies such as cloud accounting systems, enterprise resource planning (ERP), artificial intelligence, big data analytics, blockchain technology and automated financial reporting

tools in the management of accounting information (Duan, 2024). These technologies enable organizations to process, analyze, and report financial data more accurately, efficiently, and in real time.

The planetary shift toward digital transformation has significantly altered traditional accounting systems. Organizations now rely on digital platforms to improve decision-making, strengthen internal controls, reduce operational costs and enhance financial transparency (Luu, Nguyen, Nghiem, & Dinh, 2025). Digital accounting practices provide stakeholders with timely and reliable financial information, thereby promoting effective corporate governance and sustainable business operations. The integration of digital technologies into accounting functions also supports strategic planning and risk management, which are essential for resilient organizational development (Duan, 2024). Beside digital accounting, sustainability reporting has become an increasingly important aspect of corporate accountability. Sustainability reporting refers to the disclosure of information regarding an organization's environmental, social, and governance (ESG) performance (Hamdy, Diab, & Eissa, 2025). It enables organizations to communicate their contributions toward sustainable development while demonstrating accountability to investors, regulators, customers, employees, and the wider society. Recent developments in global sustainability standards, particularly the International Sustainability Standards Board (ISSB) standards, have strengthened the demand for consistent and transparent sustainability disclosures among organizations worldwide. The ISSB and International Financial Reporting Standard 1 (IFRS 1) and IFRS 2 standards provide a global framework for sustainability-related financial disclosures and climate related reporting, encouraging organizations to integrate sustainability considerations into strategic and financial decision making.

Sustainability reporting contributes significantly to resilient development by promoting responsible resource utilization, environmental stewardship, social inclusiveness, and sound governance practices. Resilient development refers to the ability of organizations and societies to adapt, withstand, and recover from economic, environmental, and social disruptions while maintaining sustainable growth (Barbieri & Sott, 2024). Through sustainability reporting, organizations can identify emerging risks and opportunities, improve stakeholder trust, and strengthen their capacity to respond to changing environmental and economic conditions.

In Nigeria, and particularly in Imo State, businesses operate within a highly competitive and dynamic environment characterized by technological advancements, economic uncertainties, environmental challenges and increasing demands for corporate accountability. Imo State is recognized as a major commercial hub with a large concentration of small and medium-scale enterprises (SMEs), manufacturing firms, financial institutions, and service organizations. To remain resilient and sustainable, organizations in the state must embrace digital accounting technologies and effective sustainability reporting practices.

In spite of the growing recognition of digital accounting and sustainability reporting globally, their adoption among many organizations in Imo State remains relatively low. Many organizations still rely on traditional accounting systems that limit real-time financial reporting, data integration, and strategic decision making. In addition, sustainability reporting practices remain underdeveloped, resulting in inadequate disclosure of environmental, social and governance information. This situation may undermine organizational transparency, investor confidence, risk management capabilities and sustainable development efforts.

Statement Of The Problem

The growing complexity of business operations and stakeholder expectations requires organizations to adopt innovative accounting technologies and transparent reporting frameworks capable of supporting sustainable and resilient development. While digital accounting systems have demonstrated significant potential for improving accounting efficiency, transparency, and decision making, many organizations in Imo State continue to depend on manual or semi-automated accounting processes. Such practices often result in

delayed reporting, data inaccuracies, weak internal controls and limited strategic insights. Moreover, sustainability reporting has become a global requirement for organizations seeking to demonstrate accountability for their environmental, social, and governance impacts. Yet, evidence suggests that many organizations in Imo State provide limited sustainability disclosures, making it difficult for stakeholders to assess their contributions to sustainable development and resilience. The absence of comprehensive sustainability reporting may reduce stakeholder confidence, limit access to investment opportunities, and hinder the achievement of sustainable development goals (Hamdy, Diab, & Eissa, 2025).

In addition, the relationship between digital accounting practices, sustainability reporting, and resilient development remains insufficiently examined within the setting of Imo State. Therefore, there is a need to investigate how digital accounting practices influence sustainability reporting and how both contribute to resilient development among organizations in the state. This study therefore aims to examine digital accounting practices and sustainability reporting as drivers of resilient development in Imo State.

Purpose Of The Study

The primary objective of this study is to investigate the influence of digital accounting practices and sustainability reporting for resilient development in Imo State.
Specifically, the study aims to:

1. Assess the extent to which digital accounting practices are adopted by organizations in Imo State.
2. Determine the influence of digital accounting practices on sustainability reporting among organizations in Imo State.
3. Ascertain the contribution of digital accounting practices and sustainability reporting to resilient development in Imo State.

Research Questions

The following research questions guided the study:

1. What extent are digital accounting practices adopted by organizations in Imo State?
2. How do digital accounting practices influence sustainability reporting among organizations in Imo State?
3. What is the contribution of digital accounting practices and sustainability reporting to resilient development in Imo State?

Research Hypotheses

The hypotheses that guided the study were tested at the 0.05 level of significance:

Ho_1: Digital accounting practices are not significantly adopted by organisations in Imo State.

Ho_2: Digital accounting practices have no significant influence on sustainability reporting among organisations in Imo State.

Ho_3: Contribution of digital accounting practices and sustainability reporting to resilient development in Imo State is not significant.

Methodology

The study adopted a descriptive survey research design. The total population of the study comprised of the one thousand five hundred fifty-six (1556) accounting personnel, auditors, finance managers, business managers, and ESG managers drawn from registered private and public organisations in Imo State. The office of the Head of Imo State Internal Revenue (IIRS) office provided relevant information that guided this study. Multistage sampling procedure was employed to arrive at the sample size.

Firstly, stratified sampling technique was used to categorize these five (5) groups of personnel into private and public organisations.

Secondly, the researchers used simple random sampling technique to draw thirty (30) accounting personnel, auditors, finance managers, business managers, and ESG managers

from the registered private and public organisations in Imo State.to make the sample size of one hundred and twenty (120), 60 from private and 60 from public organisations. Data were collected using the 15-item researchers' structured questionnaire titled; "Digital Accounting Practices and Sustainability Reporting Development Questionnaire" (DAPSRDQ)." The responses were measured by means of a four-point likert scale as follows: VHE – Very High Extent (4); High Extent– HE (3); Low Extent - LE (2); and VLE – Very Low Extent (1). The instrument was subjected to face and content validation using experts from Measurement and Evaluation Department of Alvan Ikoku Federal University of Education, Owerri. Corrections were made to the items and response options based on the feedback. A trial test of the instrument's reliability was carried out with a sample of thirty (30) accounting and financial personnel from private and public organisations in Imo State but with similar characteristics to the study population. The reliability of the research instrument was ascertained using the Cronbach's Alpha method to establish internal consistency and a reliability coefficient of 0.80 was obtained. One research assistant was trained by the researchers to assist with the personal administration of the questionnaire for data collection. The questionnaire was distributed to the respondents within one week period, allowing sufficient time for completion. All 120 distributed questionnaires were successfully returned. Mean and standard deviation statistics were adopted to answer the research questions, while single sample t-test statistics was used to test the null hypotheses at 0.05 level of significance. Real limit decision points were used in interpreting the mean responses of the students to the research questions.

Results

Research Question 1: What extent are digital accounting practices adopted by organizations in Imo State?

Table 1: Mean and standard deviation of the respondents on the extent of adoption of digital accounting practices in organisations in Imo State.

S/N	QUESTIONAIRE ITEMS	N	X	SD	REMARK	DECISION
1	Our organisation uses computerized accounting software for recording and processing financial transactions.	120	3.42	0.71	HE	Accept
2	Digital accounting systems are regularly utilized for preparing financial statements in our organisation.	120	3.36	0.78	HE	Accept
3	Cloud-based accounting platforms are adopted for storing and managing accounting information in our organisation.	120	3.29	0.74	HE	Accept
4	Employees in the accounting department are adequately trained in the use of digital accounting technologies.	120	3.51	0.69	VHE	Accept
5	Digital accounting tools have largely replaced manual accounting procedures in our organisation.	120	3.24	0.81	HE	Accept
	Grand Mean		3.36	0.75	HE	Accept

Table 1 above shows respondents' responses on the extent of adoption of digital accounting practices in organisations in Imo State. From the result of the analysis, five (5) statements on the table were agreed upon, among these are the facts that our organisation uses computerized accounting software for recording and processing financial transactions, digital accounting systems are regularly utilized for preparing financial statements in our organization, cloud-based accounting platforms are adopted for storing and managing accounting information in our organization, employees in the accounting department are adequately trained in the use of digital accounting technologies and digital accounting tools

have largely replaced manual accounting procedures in our organization have grand mean value of 3.36 and standard deviation value of 0.75 respectively. This indicates that digital accounting practices are adopted to a high extent in organisations in Imo State.

Hypothesis One: Digital accounting practices are not significantly adopted by organisations in Imo State.

Table 2: Single sample t-test analysis of the extent the extent of adoption of digital accounting practices in organisations in Imo State.

Variable	N	X	SD	df	t-cal value	t-crit value	Decision
Adoption of digital accounting practices	120	3.36	0.75	119	12.57	1.98	Ho_1 Rejected

The t-test result in table 2 on the extent of adoption of digital accounting practices in organisations in Imo State showed that the calculated t-value of 12.57 is greater than the criterion t-value of 1.98 at 0.05 level of significance. Therefore, the null hypothesis which states that digital accounting is not adopted to a significant extent in organisations in Imo State is rejected. This finding indicates that digital accounting practices are adopted to a significant extent in organisations in Imo State.

Research Question 2: How do digital accounting practices influence sustainability reporting among organizations in Imo State?

Table 3: Mean and standard deviation of the respondents on the influence of digital accounting practices on sustainability reporting among organisations in Imo State.

S/N	QUESTIONAIRE ITEMS	N	X	SD	REMARK	DECISION
6	Digital accounting practices improve the accuracy of sustainability related information reported by our organisation.	120	3.58	0.65	VHE	Accept
7	The use of digital accounting systems enhances the timely preparation of sustainability reports.	120	3.62	0.61	VHE	Accept
8	Digital accounting technologies facilitate effective monitoring of environmental, social, and governance (ESG) performance indicators.	120	3.47	0.72	HE	Accept
9	The adoption of digital accounting practices promotes transparency in sustainability reporting.	120	3.55	0.67	VHE	Accept
10	Digital accounting systems enable easier access to sustainability information by relevant stakeholders.	120	3.60	0.64	VHE	Accept
	Grand Mean		3.56	0.66	VHE	Accept

Table 3 above reveals respondents' responses on the influence of digital accounting practices on sustainability reporting among organisations in Imo State. From the result of the analysis, five (5) statements on the table were agreed upon, among these are the facts that the digital accounting practices improve the accuracy of sustainability related information reported by our organization, the use of digital accounting systems enhances the timely preparation of sustainability reports, digital accounting technologies facilitate effective monitoring of environmental, social, and governance (ESG) performance indicators, the adoption of digital accounting practices promotes transparency in sustainability reporting and digital accounting systems enable easier access to sustainability information by relevant stakeholders have a grand mean value of 3.56 and standard deviation value of 0.66 respectively. This indicates

that digital accounting practices influence sustainability reporting to a very high extent (VHE) in organisations in Imo State.

Hypothesis Two: Digital accounting practices have no significant influence on sustainability reporting among organizations in Imo State.

Table 4: Single sample t-test analysis of the influence of digital accounting practices on sustainability reporting among organizations in Imo State.

Variable	N	X	SD	df	t-cal	t-crit value	Decision
Digital accounting practices on sustainability reporting	120	3.56	0.66	119	17.56	1.98	Ho_2 Rejected

The t-test result in table 4 on the influence of digital accounting practices on sustainability reporting among organizations in Imo State showed that the calculated t-value of 17.56 is greater than the t-criterion value of 1.98 at 0.05 level of significance. Therefore, the null hypothesis which states digital accounting practices have no significant influence on sustainability reporting among organizations in Imo State is rejected. This finding indicates that digital accounting practices have a significant positive influence on sustainability reporting among organisations in Imo State.

Research Question 3: What is the contribution of digital accounting practices and sustainability reporting to resilient development in Imo State?

Table 5: Mean and standard deviation of the respondents on the contribution of digital accounting practices and sustainability reporting to resilient development in Imo State.

S/N	QUESTIONAIRE ITEMS	N	X	SD	REMARK	DECISION
11	Digital accounting practices enhance organisational adaptability to economic and technological changes.	120	3.64	0.60	VHE	Accept
12	Sustainability reporting supports informed decision making for long-term organizational growth and stability.	120	3.57	0.66	VHE	Accept
13	The integration of digital accounting practices and sustainability reporting improves organisational resilience during periods of uncertainty.	120	3.49	0.71	HE	Accept
14	Digital accounting and sustainability reporting contribute to improved stakeholder confidence and trust.	120	3.53	0.68	VHE	Accept
15	Digital accounting practices and sustainability reporting collectively promote sustainable and resilient development.	120	3.61	0.63	VHE	Accept
	Grand Mean		3.57	0.66	VHE	Accept

Table 5 above reveals respondents' responses on the contribution of digital accounting practices and sustainability reporting collectively promote sustainable and resilient development in Imo State. From the result of the analysis, five (5) statements on the table were agreed upon, among these are the facts that digital accounting practices enhance organisational adaptability to economic and technological changes, sustainability reporting supports informed decision making for long-term organizational growth and stability, the integration of digital accounting practices and sustainability reporting improves organisational resilience during periods of uncertainty, digital accounting and sustainability reporting contribute to improved stakeholder confidence and trust and digital accounting practices and sustainability reporting collectively promote sustainable and resilient development have a grand mean value of 3.57 and standard deviation value of 0.66 respectively. This indicates that digital accounting practices and sustainability reporting

collectively promote sustainable and resilient development to a very high extent in organisations in Imo State.

Hypothesis three: Contribution of digital accounting practices and sustainability reporting to resilient development in Imo State is not significant.

Table 6: Single sample t-test analysis of contribution of digital accounting practices and sustainability reporting to resilient development in Imo State

Variable	N	X	SD	Df	t-cal	t-crit value	Decision
Contribution of Digital Accounting Practices and sustainability reporting	120	3.57	0.66	119	17.76	1.98	Ho_3 Rejected

The t-test result in table 6 on the extent of contribution of digital accounting practices and sustainability reporting to resilient development in Imo State showed that the calculated t-value of 17.76 is greater than the t-criterion value of 1.98 at 0.05 level of significance. Therefore, the null hypothesis which states that contribution of digital accounting practices and sustainability reporting to resilient development in Imo State is rejected. This finding indicates that digital accounting practices and sustainability reporting contributes significantly in organisations in Imo State.

Discussion of Findings

The results of this study were discussed in line with the research objectives and hypotheses that guided the investigation on digital accounting practices and sustainability reporting for resilient development in Imo State.

Adoption of digital accounting practices

The findings of the study revealed that organizations in Imo State adopt digital accounting practices to a high extent. The respondents agreed that the use of computerized accounting systems, cloud-based accounting applications, digital auditing tools, and automated financial reporting platforms has improved accounting operations and organisational performance. This finding revealed that organizations are increasingly leveraging digital technologies to enhance efficiency, accuracy, and transparency in financial management. The study result is consistent with the results of Duan (2024) and Hamdy et al (2025) who found that digital technologies have become indispensable tools for improving accounting processes, organizational productivity, and strategic decision-making. In the same vein, the Association of International Certified Professional Accountants (AICPA, 2024) confirmed that digital transformation is reshaping accounting functions through automation, real-time reporting, and enhanced data analytics capabilities.

Digital accounting practices on sustainability reporting

The study further found that digital accounting practices significantly influence sustainability reporting among organisations in Imo State. Respondents indicated that digital accounting systems facilitate the collection, processing, monitoring, and disclosure of environmental, social, and governance (ESG) information. The finding showed that organisations that embrace digital accounting technologies are better positioned to produce accurate, timely, and comprehensive sustainability reports.

This finding corroborates with the results of Georgiou et al, (2024), which revealed that robust digital information systems are essential for generating high-quality sustainability-related financial disclosures. The finding also supports Cui (2025), who reported that digital innovations and advanced information technologies significantly enhance ESG reporting quality and organizational sustainability performance.

Contribution of Digital Accounting Practices and sustainability reporting

The findings also revealed that digital accounting practices and sustainability reporting contribute significantly to resilient development in Imo State. The respondents agreed that the integration of digital accounting systems and sustainability reporting frameworks improves risk management, strengthens stakeholder confidence, promotes transparency, enhances accountability, and supports long-term organizational sustainability. This finding underscores the strategic role of digitalization and sustainability disclosure in helping organizations adapt to economic uncertainties, environmental challenges, and evolving stakeholder expectations. The results affirm the study of Xia, Sun, Cai, & Zeng (2023), which established that effective ESG reporting contributes to organizational resilience by promoting responsible corporate behaviour and sustainable value creation. The result is further supported by Luu et al (2025), which reported increasing global recognition of sustainability reporting as a mechanism for strengthening corporate resilience and long-term business performance.

The results of the hypotheses tested showed that the calculated t-values were greater than the critical t-value at the 0.05 level of significance.

Consequently, all the null hypotheses were rejected. This indicates that digital accounting practices are significantly adopted by organizations in Imo State, significantly influence sustainability reporting, and significantly contribute to resilient development. The findings therefore demonstrate that digital accounting and sustainability reporting have become critical drivers of organizational competitiveness, accountability, and sustainable development in the contemporary business environment.

Conclusion

This study examined the influence of digital accounting practices and sustainability reporting for resilient development in Imo State from the accounting personnel, auditors, finance managers, business managers, and ESG managers perspectives. The study concludes that digital accounting practices and sustainability reporting are vital instruments for promoting resilient development in Imo State. The adoption of digital accounting technologies enhances financial reporting efficiency, transparency, and decision-making, while sustainability reporting strengthens accountability and stakeholder confidence.

Together, these practices improve organizational resilience, support sustainable business growth, and enhance the capacity of organizations to respond effectively to emerging economic, social, and environmental challenges.

Recommendations

1. Organizations should strengthen the adoption of digital accounting technologies to improve financial reporting efficiency and transparency for enhanced organizational development.
2. Organizations should integrate sustainability reporting using recognized ESG and ISSB reporting frameworks for optimized reporting quality and resilience.
3. Government and professional accounting bodies should provide regular training on digital accounting and sustainability reporting practices to enhance performance.

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