

PDF - AN EVALUATION OF IMPACT OF COMPUTERIZED ACCOUNTING SYSTEM IN UNITED BANK FOR AFRICA (UBA) NIGERIA PLC KADUNA - researchcub.info

ABSTRACT

This research was carried out on the topic, problem and prospect of the computerized Accounting system in Nigeria Banks. Using the United Bank for Africa (UBA) Nigeria Plc, Ahmadu Bello way branch as a case study. The researcher intention was to find out how the use of the computerized accounting system is of benefit to Nigerian Banks to know whether the computerized accounting system can increase the speed at which withdrawals and deposits are made, to know the extent to which banks's staff have acquired the knowledge for the proper application of the system and to find out the problems associated with the use of the system.

To achieve these, the researcher made use of both primary and secondary sources of data. The primary source of data used for this work were the questionnaire and interview though the questionnaire was mainly used. It was administered on the total number of staff in the processing department of the bank i.e. the sample size for this work. The sample size was ninety five (95). That is to say there were ninety five (95) employees in the processing department of UBA Nigeria Plc, Ahmadu Bello way Branch. The questions asked in the questionnaire were based on the research questions answers to which were not 40 positive. That is to say, though a large variable of the respondents responded positively, some had opposite views. All said and done, the researcher came up with findings, that the use of the computerized accounting system had improved the effectiveness of the banks operating. It has also increased the speed at which customers of the bank can make deposit or withdrawal. The findings of this research project also had it that employees of the bank still need to be trained in computer technology so as to increase their knowledge of computer operation. Some problems found out be associated with the use of the system where the issues of fraudulent transactions which can be done easily without being detected through the computer, unauthorized transaction and change in programme instructions so as to affect some accounting information. After concluding that the use of the computerized accounting system had done good to the banking sector of Nigeria considering the positive changes witnessed by banks in Nigeria since its introduction, we recommended that Nigerian banks diverse. Their resources into implementing modern computer based system. They should try to meet up with their foreign counterparts who are applying more advanced computer technology in their operations. Banks in Nigeria should develop means or ways of detecting fraudulent transactions. That might be committed by same employees and also provide opportunities from time-to-time for their staff to go for computer training and skills improvement.

TABLE OF CONTENTS

Title page
Declaration
Approval page
Dedication
Acknowledgement
Abstract
Table of content

CHAPTER ONE

1.0 Introduction

- 1.1 Background of the study
- 1.2 Statement of the study
- 1.3 Objective of the study
- 1.4 Research questions
- 1.5 Significance of the study
- 1.6 Scope of the study
- 1.7 Historical Background of the case study

CHAPTER TWO

- 2.0 Literature review
- 2.1 History of computers
 - 2.1.1 Generations of computer
 - 2.1.2 First Generation of computer
 - 2.1.3. Second Generation of Computer
 - 2.1.4 Third Generation of computer
 - 2.1.5 Fourth Generation of Computer
 - 2.1.6 Fifth Generation of Computer
- 2.2 Types computers
 - 2.2.1 Types of computer based on function
 - 2.2.2 Types of computer Based on structure
 - 2.2.3 Types of computer based on usage
- 2.3 The computer hardware system
 - 2.3.1 The Generation processing Unit (C.P.U)
 - 2.3.2 The peripherals
- 2.4 The computer software system
- 2.5 Method of procession data as it computerized accounting system.
 - 2.5.1 Input
 - 2.5.2 Processor
 - 2.5.3 Storage
 - 2.5.4 Output
- 2.6 Method input
- 2.7 Techniques of processing
 - 2.7.1 Batch processing
 - 2.7.2 On line processing
 - 2.7.3 Real time processing techniques
 - 2.7.4 Looping or cycling processing techniques
 - 2.7.5 Interactive processing techniques
 - 2.7.6 Data base control system
- 2.8 Data processing department and control
 - 2.8.1 Internal Data processing control
 - 2.8.2 External Data processing control

- 2.9 Computer based Accounting system
- 2.9.1 The need for computerized accounting system
- 2.9.2 Advantages of computer based Accounting system
- 2.9.3 Disadvantages of computer based accounting system

CHAPTER THREE

- 3.1 Introduction
- 3.2 Research design
- 3.3 Area of study
- 3.4 Population of the study
- 3.5 Sample
- 3.6 Instruments for data collection
- 3.7 Validation of the instruments
- 3.8 Reliability of the instruments
- 3.9 Methods of data collection
- 3.10 Method of data analysis

CHAPTER FOUR

- 4.0 Data presentation and analysis
- 4.1 Data presentation
- 4.2 Data Analysis
- 4.3 Testing of hypothesis
- 4.4 Summary of findings

CHAPTER FIVE

- 5.0 Summary, Conclusion and Recommendation
- 5.1 Summary
- 5.2 Conclusion
- 5.3 Recommendations
- Appendix I
- Appendix II
- References

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