

IT skills of academics and practising accountants in Botswana

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Abstract: Information Technology (IT) skills are important for practising accountants and accounting educators. This paper reports on a study done to evaluate the levels of IT skills of practising and accounting educators in Botswana, as well as their views on the important IT skills for practising accountants. A questionnaire was administered to 27 accounting lecturers and 250 practising accountants. Respondents were asked to indicate their IT skills levels as well as their views on the important IT skills that practising accountants should have. The results show that the self-reported IT skills of practising and accounting educators are lower than what they think practising accountants should have.

Keywords: IT skills; practising accountants; accounting educators; IT; information technology.

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1 Introduction

IT has brought profound changes in organisations. The use of the technology has evolved from the automation of structured processes to systems that are truly revolutionary in that they introduce change into fundamental business procedures (Gurbaxani and Whang, 1991). To some organisations, IT has been used as a competitive tool, but to most organisations IT is of competitive necessity. The need to improve efficiency and effectiveness in service and product delivery has forced many organisations to use IT. External forces such as customer and supplier demands have also forced many organisations to use state-of-the-art technology.

Computers have taken over the laborious work of data capture, processing, storage and transmission of financial information. Widespread use of IT has forced employees in key functions such as accounting to be proficient in the use of IT. The computer is a productivity tool that forms an integral part of the accountant's working environment (Larres and Oyelere, 1999). In order to survive in the accounting profession, there are many types of IT tools that an accountant must be able to use to raise his/her productivity.

Given the constant changes in Information and Communication Technologies (ICTs) cutting edge, IT skills are important for long-service accountants, as well as for those who are joining the profession. This paper reports on a study that was done in Botswana to assess the level of knowledge that academic and practising accountants have in using some IT tools. The objectives of the study were two. The first objective was to assess the IT skills of both practising and academic accountants in Botswana. Knowing the levels of IT skills competence of practising accountants gives an indication of the type and level of IT skills that need to be taught in accounting colleges. According to Borthick (1996), one test of course content appropriateness is to ask whether professionals perform the task. If they do, it may be an appropriate subject matter for students too. Accounting educators were included in the study, because their work is to produce graduates who join the accounting profession. Some researchers have suggested that IT skills should be integrated in every accounting course in tertiary institutions (Bromson et al., 1993; Larres and Oyelere, 1999; Raval, 1989; Albin and Crockett, 1991). This can be achieved only if accounting educators have the requisite skills. The second objective of this study was to get an opinion from academic and practising accountants on the level of proficiency that all practising accountants should have in using IT tools. Such knowledge can help academic institutions in designing the IT skills curricula. Based on the two objectives, the researchers wanted to find out if the academic and practising accountants' opinions on the required level of proficiency in using IT tools for practising accountants would be a reflection of their own levels of proficiency in using those tools.

2 Literature review

2.1 The impact of organisational and technological change on the accountant's role

Accounting is the nerve centre of any organisation. In order to increase efficiency and effectiveness, accounting was the first business function to be computerised.

