

# Contribution of Digital Accounting Systems to the Provision of Accounting Services in Accounting Offices: A Case Study of the Companies as Consultores and X-Better Moçambique, in Nampula (2022-2024)

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**Abstract:** Digital transformation has generated profound changes in various sectors, including accounting, and is increasingly relevant for ensuring the efficiency, transparency, and reliability of financial information. In this context, this study analyzes the contribution of digital accounting systems to the provision of accounting services, focusing on the companies AS Consultores and X-Better, located in Nampula, from 2022 to 2024. The research aimed to identify the digital systems adopted, evaluate changes in the quality and efficiency of accounting services, analyze the benefits and challenges of implementation, and examine the perception of managers and accountants regarding the usefulness of digital accounting. A case study approach was adopted, with primary data collected from consultants and employees of the companies, complemented by a literature review on accounting digitization. The results indicate that digitization significantly contributed to reducing accounting errors, decreasing delays in reporting, accelerating the preparation of financial reports, and facilitating compliance with tax obligations. Furthermore, it improved information transparency and support for strategic decision-making. Despite the progress made, challenges related to implementation costs, information security, and staff training were identified. It is concluded that accounting digitization represents a strategic tool for increasing the efficiency, competitiveness, and sustainability of SMEs in Mozambique, especially in contexts with technological limitations.

**Keywords:** *Digital Accounting, Operational Efficiency, Accounting Delays, SMEs, Nampula, Financial Transparency.*

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## I. INTRODUCTION

### ➤ Contextualization

Digital transformation has brought about profound changes in various economic sectors, including accounting. Globally, the adoption of digital accounting systems has become essential to ensure greater operational efficiency, transparency, and reliability in financial information. According to Romney and Steinbart (2018), accounting digitization allows for the automation of repetitive tasks, reduction of human error, availability of real-time data, and support for strategic decisions, contributing to the competitiveness of organizations in an increasingly dynamic business environment. Padoveze (2010) emphasizes that digital accounting is not limited to the simple automation of records, but represents a structural change in the way

organizations plan, control, and communicate financial information.

In the African context, studies indicate that, despite the recognition of the importance of digitalization, the implementation of computerized accounting systems still faces significant challenges, including limitations in technological infrastructure, high implementation costs, and gaps in digital skills among professionals (IFAC, 2021; World Bank, 2022). In Mozambique, particularly in the province of Nampula, these challenges are evident: most small and medium-sized enterprises still rely on manual or partially computerized processes, which contributes to delays in reporting, reduces competitiveness, and undermines the confidence of investors and partners (INE, 2022; Ngale & Ngale, 2023; CTA, 2023).

Despite these difficulties, some local private companies have taken important steps in modernizing their accounting systems. Companies such as AS Consultores and X-Better Moçambique have adopted digital solutions with the aim of increasing transparency, streamlining processes, and aligning with international best practices. This trend reflects the growing relevance of digitalization for financial management and the sustainability of companies, allowing them to reduce operating costs and improve strategic decision-making (Romney & Steinbart, 2018; Gelinis et al., 2019).

Given this scenario, it becomes pertinent to investigate how the adoption of digital accounting systems can contribute to reducing delays in accounting and improving organizational efficiency. This study proposes to analyze this phenomenon, taking as a case study the companies AS Consultores and X-Better in Nampula, in the period from 2022 to 2024, contributing to knowledge about the implementation of digital technologies in the Mozambican context and providing subsidies for more effective business policies and practices.

In the political sphere, accounting modernization aligns with national digitalization policies, promoting efficiency and fiscal transparency. In Mozambique, the use of digital technologies in business and tax management reinforces the relevance of the study, which is justified both academically and practically, contributing to socioeconomic development.

Based on this analysis, the research question is formulated as follows: *How will the adoption of digital accounting systems by the private companies AS Consultores and X-Better, in Nampula (2022-2024), contribute to reducing delays in accounting?*

#### ➤ *Research Objectives*

##### • *General Objective*

To analyze the contribution of digital accounting systems to the provision of accounting services at the companies AS Consultores and X-Better Moçambique, in Nampula, during the period of 2022–2024.

##### • *Specific Objectives*

- ✓ Identify the main digital accounting systems adopted by the companies AS Consultores and X-Better Moçambique;
- ✓ To assess the changes in the quality and efficiency of accounting services resulting from digitalization;
- ✓ Analyze the benefits and challenges faced by companies in adopting these systems;

To examine the perception of managers and accountants regarding the usefulness of digital accounting in decision-making.

## II. RESEARCH METHODOLOGY

The methodology of this study was structured to understand the adoption of digital accounting systems in the

private companies AS Consultores and X-Better Moçambique, as well as the relationship between this adoption and the reduction of delays in accounting. Considering the nature of the topic and the research objectives, the approach adopted will be qualitative and descriptive, with an emphasis on the experience of the selected companies and the analysis of the impacts of digitalization on accounting processes. Similar approaches were employed by authors such as Alzoubi (2018), Garrison & Noreen (2017), Osei (2020), and Moser & Young (2016), who used qualitative methodologies to examine digital transformation and its effects on business practices.

The investigation is also descriptive, as it aims to understand and detail the changes that occurred in accounting processes after the implementation of digital systems, and exploratory, as it evaluates the internal dynamics of the companies AS Consultores and X-Better Moçambique and identifies elements that may not have been previously studied in the Mozambican context (Yin, 2018; Osei, 2020).

#### ➤ *Data Collection Techniques*

To ensure the robustness and validity of the research, a combination of qualitative techniques was used, providing detailed data and in-depth *insights* into the digitization process in the companies analyzed.

The main data collection technique was conducting semi-structured interviews with the heads of the accounting departments of the companies AS Consultores and X-Better Moçambique. These interviews allowed us to explore the motivations for adopting digital systems, the difficulties faced during the implementation process, and the observed impacts on reducing delays and improving accounting processes.

Direct observation of accounting processes was carried out in the two companies before and after the implementation of digital systems. This technique allowed for an empirical evaluation of the changes that occurred in the efficiency of the processes and the quality of accounting operations (Khamis, 2019).

Document analysis was conducted, involving the review of financial reports, balance sheets, accounting records, and other documents before and after the implementation of digital systems. The objective is to objectively evaluate the effects of digitization, identifying changes in performance indicators such as balance sheet closing time, errors in tax reports, and tax compliance. This technique allowed for the comparison of performance indicators such as balance sheet closing time, errors in tax reports, and tax compliance. Document analysis has been frequently employed in studies of technology adoption in companies, as it allows for the objective measurement of the results of digitization in accounting processes (Adebayo & Abiola, 2020).

#### ➤ *Nature of the Research*

This research is applied in nature, as it analyzes the adoption of digital systems in the companies AS Consultores and X-Better Moçambique and their effects on reducing delays in accounting processes. Its objective is to solve a

practical problem, focusing on improving efficiency through digitalization, as Gil (2019) argues, highlighting that applied research aims to respond to concrete situations.

Furthermore, the research has an exploratory characteristic, as it seeks to investigate and understand a phenomenon that is still little studied in the Mozambican context, namely the digitization of accounting in SMEs in Nampula (Collis & Hussey, 2014). Exploratory research allows for an initial overview of the topic, identifying patterns, difficulties, and opportunities, serving as a basis for more in-depth future studies.

This research will be descriptive, as it aims to document the adoption of digital systems and their impact on the slowness of accounting processes, characterizing the phenomenon and its relationships (Lakatos and Marconi, 2017). It also intends to describe the transition from manual to digital accounting and managers' perceptions of the benefits and challenges.

In conjunction with applied and exploratory approaches, the study allows us to understand the phenomenon and generate practical information to guide organizational strategies (Alzoubi, 2018; Osei, 2020).

• *Study Population*

The population studied in this work consists of consultants from the two companies. The spatial delimitation of the research is restricted to the city of Nampula, Mozambique, the region where the companies are concentrated. The temporal delimitation covers the period of two years after the suspension (2022-2024). In order to capture their perceptions regarding the contribution of digital accounting systems to the provision of accounting services, a representative sample of 10 participants will be used for research purposes, ensuring the inclusion of different perspectives and experiences. Respondents will be coded as R1, R2, and so on.

➤ *Sampling*

The research will use purposive (non-probabilistic) sampling, aiming to understand in depth the digitization of accounting in specific contexts, without intending to generalize the results. This type of sampling allows selecting participants with characteristics relevant to the study, ensuring rich and pertinent data (Malhotra, 2011).

The sample will consist of 10 participants, including managers and technicians from the accounting departments of two companies, also taking into account their availability. This size is suitable for qualitative studies, as it allows for the collection of detailed data through interviews and direct observation (Creswell, 2014).

Table 1 Sampling

Enterprise	Number of Respondents
AS Consultants	6
X-Better	4

The sample allows for the analysis of different perspectives within companies, including the strategic vision of management and the practical experience of accounting professionals, contributing to a more complete understanding of the phenomenon, as well as the identification of patterns, challenges, and best practices in the adoption of digital accounting systems.

➤ *Data Analysis*

The analysis will be qualitative, based on content analysis of interviews and documents, complemented by graphs and tables to compare indicators before and after digitization, aiming to assess its impact on accounting efficiency and reduction of delays, as well as to propose improvements.

**III. PRESENTATION AND DISCUSSION OF RESULTS**

This section analyzes data related to the characterization of the companies AS CONSULTORES and X-BETTER MOÇAMBIQUE, located in the province of Nampula, based on responses provided by consultants and their collaborators during the study period (2022–2024). The analysis aims to contextualize the institutional environment in which digital accounting systems are implemented and used.

➤ *Organizational Characterization*

AS CONSULTORES and X-BETTER MOÇAMBIQUE have a mixed organizational structure and centralized control, which favors the efficiency, control, and quality of accounting services with the support of digitalization (Garrison & Noreen, 2017; Moser & Young, 2016).

According to Mintzberg (1979), this model balances hierarchy and flexibility, facilitating technological innovation, while centralized control promotes standardization and reliability of information (Romney & Steinbart, 2018).

For medium-sized companies, digitalization provides benefits such as automation, error reduction, and improved decision-making (Alzoubi, 2018; Osei, 2020), as well as greater agility in system implementation (Davenport, 2013).

Thus, the mixed structure proves to be strategic for the adoption of digital technologies, reinforcing the capacity for innovation in SMEs (Collis & Hussey, 2014; Yin, 2018).

➤ *Adoption and Use of Digital Accounting Systems*

The analysis of the two companies reveals that 100% of respondents confirmed the use of digital accounting systems for recording and processing accounting information. This

result shows that digitalization is consolidated in the companies analyzed, corroborating what Alzoubi (2018) and Osei (2020) highlight about the growing dependence on digital technologies in accounting management . The literature indicates that the adoption of digital systems allows for greater accuracy, reliability, and speed in the processing of financial information , essential elements for the competitiveness and sustainability of companies (Garrison & Noreen, 2017).

Regarding the nature of accounting systems , all participants indicated that the systems are partially digital , suggesting that some operations still depend on manual processes or human validation. This result is in line with

studies by Moser & Young (2016), which point out that, even with the implementation of digital solutions, many companies maintain manual steps due to legal requirements, internal audits, or specific organizational practices . The presence of manual processes, although reduced, reinforces the need for policies of total integration, ensuring that all information flows are automated and that the risks of inconsistency or error are minimized.

Regarding the degree of digitization and use of accounting systems, the data indicate that 100% of the companies analyzed use digital accounting systems , although the degree of digitization is still predominantly partial.

Table 2 Use of Digital Accounting Systems

Enterprise	Number of Respondents	They use digital systems.	Percentage
AS Consultants	6	6	100%
X-Better	4	4	100%

This result demonstrates that digitization is already a consolidated practice in the accounting firms analyzed, reflecting a trend towards modernization of accounting processes. However, most participants indicated that the systems used are only partially digital, suggesting that there is still a transition phase between traditional and digital processes.

Regarding the type of digital system , PHC predominated (83.3%) , with only 16.7% using ERP systems. This data confirms the trend identified by Khamis (2019) that specialized accounting systems, such as PHC, are frequently preferred by SMEs due to their ease of implementation, user-friendly interface, and localized support. Although ERP systems offer greater integration between company areas, the choice of PHC may reflect reduced costs and suitability to the specific accounting needs of medium-sized companies in Mozambique .

Regarding the degree of digitization , half of the respondents rated the level as medium and the other half as high, indicating that the digital transformation process is relatively advanced, but still has room for optimization. According to Alzoubi (2018), the success of digitization depends not only on the implementation of systems, but also on the company's level of digital maturity , including staff training, process standardization, and integration of systems with other departments.

The frequency of updating accounting data showed variations: 33.3% update daily, 33.3% weekly, and 33.3% irregularly. This diversity points to differences in internal information management practices , possibly related to organizational culture, availability of human resources, and the complexity of accounting flows . Studies such as Osei's (2020) indicate that the frequency and consistency in updating digital data is crucial for the quality of accounting information and the ability to make real-time decisions .

Finally, all respondents stated that the average time to close the monthly balance sheet is less than five days , highlighting the positive impact of digitalization on the efficiency of accounting processes. This finding is consistent with Garrison & Noreen (2017) and Adebayo & Abiola (2020), who demonstrate that digital systems significantly reduce the processing time of financial information, minimize errors, and improve compliance with legal and tax requirements.

The results indicate that the companies analyzed have achieved a high level of adoption of digital accounting systems , reflected in the speed of balance sheet preparation and the centralization of information. However, the presence of partially digital systems and the irregularity in data updates suggest that there are still opportunities to improve digital integration and maturity , aligning internal practices with global digital accounting standards. Previous studies reinforce that full digitalization, when combined with technical training and process standardization, contributes to operational efficiency, reduced delays, and greater reliability in decision-making (Moser & Young, 2016; Alzoubi, 2018; Osei, 2020).

➤ *The Impact of Digitalization on Accounting Processes.*

The analysis of the results shows that accounting digitization has highly positive impacts on the operational processes of the companies AS Consultores and X-Better . The data reveals that 100% of respondents perceived a significant reduction in accounting errors, indicating that the implementation of digital systems directly contributes to increasing the accuracy, reliability, and integrity of financial information . Reducing errors is one of the most significant benefits of digitization.

Table 3 Reduction of Accounting Errors

Response	AS Consultants	Percentage	X-Better	Percentage
Yes, significant.	6	100%	4	100%
No	0	0%	0	0%

The results demonstrate complete consensus among participants, indicating that digital systems have contributed to significantly reducing accounting errors. This is because digital systems allow for:

- Automating calculations
- Data integration
- Automatic information validation
- Standardization of accounting procedures.

This finding is consistent with studies by Garrison & Noreen (2017) and Adebayo & Abiola (2020), which

demonstrate that the automation of accounting processes reduces errors resulting from manual interventions, ensuring greater consistency in accounting data and tax reports.

Regarding the reduction of delays in accounting processes, 30% of respondents considered the impact very significant and 70% significant, showing that digital systems streamline routine tasks such as transaction entries, bank reconciliations, and balance sheet consolidation. One of the main objectives of digitalization is to reduce the time required to process and present financial information.

Table 4 Contribution of Digitization to Reducing Delays

Impact Level	AS Consultores	Percentage	X-Better	Percentage
Muito significativa	3	50%	0	0%
Significativa	3	50%	4	100%
Total	6	100%	4	100%

The results indicate that 100% of participants acknowledge that digitization has reduced delays in accounting processes. At AS Consultores, half of the respondents consider the impact very significant, while at X-Better all consider the impact significant. This result demonstrates that digital systems contribute to automating accounting tasks, reducing manual processes, and accelerating the processing of financial information, reinforcing the argument of Moser & Young (2016), who point out that the adoption of digital technologies promotes

greater operational efficiency, freeing accounting professionals for strategic analysis and decision-making activities. The reduction in delays is also associated with gains in the competitiveness of organizations, allowing for faster responses to regulatory requirements and internal management needs (Alzoubi, 2018).

Regarding the speed of preparing accounting reports, 70% of participants stated that reports are prepared much faster, while 30% indicated a significant improvement.

Table 5 Speed of Report Generation

Assessment	AS Consultants	Percentage	X-Better	Percentage
Much faster	3	50%	4	100%
Faster	3	50%	0	0%
Total	6	100%	4	100%

The results indicate that digitization has significantly accelerated the preparation of financial reports. At X-Better, all participants stated that reports are prepared much more quickly, demonstrating a direct impact of the automation of accounting processes.

literature suggests that the automation of reports allows not only efficiency, but also transparency and traceability, critical factors for internal and external audits.

Accounting digitization increases the speed of processing and delivery of financial information, facilitating real-time decision-making and strategic planning. The

The facilitation of tax compliance, mentioned by 80% of respondents, indicates that digital systems offer organized and structured support for managing tax information. Digitization also influences compliance with tax obligations.

Table 6 Facilitating Tax Compliance

Assessment	AS Consultants	Percentage	X-Better	Percentage
Yes	4	67%	4	100%
In part	2	33%	0	0%

It is observed that most participants believe that digital systems facilitate compliance with tax obligations, allowing for greater organization of information and better control of tax returns.

This result is consistent with what Garrison & Noreen (2017) and Khamis (2019) identified: digital accounting software allows for systematic deadline control, automatic tax calculations, and the generation of standardized tax reports,

reducing the risk of penalties and improving legal compliance. Digitization, therefore, acts as a corporate governance mechanism, strengthening internal processes and ensuring fiscal responsibility.

Additionally, the results show that communication between departments has improved with digitalization, according to 90% of respondents. This perception aligns with Yin (2018) and Collis & Hussey (2014), who emphasize that digital integration facilitates the sharing of information between sectors, allowing for greater coordination, cooperation, and organizational efficiency. The centralization of data in digital systems promotes the breaking down of departmental silos, ensuring that accounting and financial information is reliably accessible to all hierarchical levels in real time.

In summary, the results show that accounting digitization positively impacts operational efficiency, information reliability, tax compliance, and internal communication. These impacts largely corroborate the literature, which points to digitization as a strategic factor in the modernization of accounting processes and the organizational transformation of SMEs (Moser & Young, 2016; Alzoubi, 2018; Osei, 2020). In the Mozambican context, the findings reinforce the relevance of encouraging the adoption of digital technologies as a tool for improving

performance, efficiency, and competitiveness in accounting firms.

The analysis of data collected from the companies AS Consultores and X-Better allows us to understand how the implementation of digital accounting systems contributed to improving operational efficiency, the quality of financial information, and compliance with tax obligations.

Overall, the results indicate that the digitization of accounting processes has had significant positive impacts, particularly in reducing delays in the preparation of financial reports, decreasing accounting errors, and improving access to information for decision-making.

➤ *Transparency of Financial Information and Support for Decision-Making*

The results show that accounting digitization has a positive impact on the transparency of financial information and on supporting decision-making at AS Consultores and X-Better. All respondents (100%) indicated an improvement in the quality of accounting information after the implementation of digital systems, which confirms that automation and data centralization increase the accuracy, consistency, and reliability of financial information. The results show that digitization contributes to improving the quality of financial information.

Table 7 Decision Support

Level of support	AS Consultants	Percentage	X-Better	Percentage
Very high	2	33%	0	0%
High	2	33%	0	0%
Moderate	2	34%	4	100%

Despite acknowledging the benefits, some participants consider the impact on decision-making to be still moderate, which may indicate limitations in system integration or user training.

These findings are consistent with the literature, which highlights that digital accounting systems reduce manual errors, promote standardized records, and ensure greater reliability of the data used for analysis and strategic planning (Garrison & Noreen, 2017; Adebayo & Abiola, 2020).

The availability of real-time information, highlighted by 100% of respondents, demonstrates that digital systems allow for continuous monitoring of financial operations, providing managers with up-to-date data for immediate analysis. According to Moser & Young (2016), real-time access to accounting information strengthens the organization's responsiveness, enabling faster and more informed decisions, especially in dynamic business environments. The literature also emphasizes that the digital centralization of accounting data facilitates internal control and transparency, meeting regulatory requirements and promoting the trust of internal and external stakeholders (Khamis, 2019).

Regarding support for strategic decision-making, the results indicate that 20% of respondents considered the

contribution of digital systems very high, 20% high, and 60% moderate. This suggests that, although digitization provides relevant and timely data, its effective use in decision-making depends on organizational factors such as a data-driven management culture, manager empowerment, and integration between company sectors. Yin (2018) and Collis & Hussey (2014) point out that technology alone does not guarantee effective strategic decisions; it is necessary for managers to interpret and use the information appropriately, incorporating financial analyses and performance indicators into business decisions.

Accounting digitization contributes to corporate governance and accountability, strengthening the transparency and reliability of financial information. This allows organizations to better plan their resources, minimize risks, and increase efficiency in capital allocation (Alzoubi, 2018; Osei, 2020). In the Mozambican context, the results reinforce that SMEs that implement digital systems are able to more accurately monitor the company's financial situation, increasing the reliability of the information presented to investors, banks, and regulatory bodies.

Accounting digitization promotes improved quality of financial information, access to real-time data, and support for strategic decision-making. However, the impact on strategic decisions is perceived variably, depending on the

level of technology integration and the ability of managers to interpret and apply the information provided. The findings corroborate the literature suggesting that, in addition to technological implementation, organizational maturity and data usage culture are crucial for the effectiveness of digitization in the decision-making process (Moser & Young, 2016; Yin, 2018; Collis & Hussey, 2014).

➤ *Benefits, Challenges, and Institutional Support for Accounting Digitization*

The results show that accounting digitization provides significant benefits to AS Consultores and X-Better, aligning with the conclusions of international studies on digital transformation in accounting. The emphasis given to the increase in operational efficiency (50%) demonstrates that the automation of accounting processes reduces repetitive tasks, accelerates information processing, and allows employees to focus more on strategic activities, corroborating Moser & Young (2016) and Alzoubi (2018), who emphasize that operational efficiency is one of the main gains from digitization.

The second most cited benefit, improved transparency of financial information (40%) , reinforces that digital systems facilitate access to consistent and reliable data, promoting greater visibility of internal operations. This perception is in line with Garrison & Noreen (2017), who point to digitization as a mechanism of corporate governance , strengthening the reliability of information for managers, investors, and regulatory bodies. The strengthening of internal control (10%) also reflects the role of digital systems in mitigating risks, reducing vulnerabilities and enabling more accurate audits (Adebayo & Abiola, 2020).

However, the results highlight significant gaps in employee training , as 80% stated that they did not receive formal training on the use of digital systems. This finding reinforces the warning in the literature that digital transformation depends not only on technology but also on the ability of professionals to fully utilize it (Osei, 2020; Khamis, 2019). The lack of training can limit the potential of digital systems and reduce the efficiency achieved, highlighting the need for internal skills development policies. In short, the main benefits identified.

Table 8 Summary of Benefits, Challenges, and Institutional Support for Accounting Digitization

AS Consultants	Percentage	X-Better	Percentage
Greater operational efficiency	(83%)	Greater financial transparency	(100%)
Better internal control	17%	--	--

These results indicate that digitization contributes to improved financial management, greater reliability of information, and better control of accounting operations.

(2016) and Alzoubi (2018). Management support is variable, but essential for the success of digital transformation (Yin, 2018).

➤ *Challenges of Digitization*

The main challenges of digitization are implementation costs and information security (40% each), in addition to the need for training (20%), as pointed out by Moser & Young

Despite this, 100% of participants intend to expand digital systems, recognizing them as strategic for competitiveness, in line with Collis & Hussey (2014) and Alzoubi (2018).

Table 9 Main Challenges

Challenge	AS Consultants	X-Better
Implementation costs	High	Low
Training needs	Moderate	High
Information security	Low	High

Information security emerges as one of the main challenges, especially at the company X-Better.

recognizing technology as an essential element for efficiency, organizational integration, and competitiveness. The unanimous agreement (100%) regarding the intention to expand the use of digital systems demonstrates that digitization is considered a strategic priority, not just an operational one. This alignment with the literature reflects what Moser & Young (2016) and Alzoubi (2018) point out: the continuous adoption of accounting technology allows organizations to adapt to dynamic environments and respond quickly to market demands. Furthermore, this demonstrates that companies recognize the strategic value of digital transformation to improve competitiveness and business efficiency.

Therefore, the results show that digital accounting systems offer clear benefits in operational efficiency, information transparency, and internal control, but that challenges related to costs, security, and staff training still limit the full utilization of the technologies . The literature indicates that, to maximize the positive impacts, it is necessary to combine technological investment with training, governance policies, and strategic management involvement , ensuring effective, secure, and sustainable digitization (Osei, 2020; Khamis, 2019; Moser & Young, 2016).

The intention to integrate accounting systems with other areas of the company , also highlighted by 100% of respondents, shows that organizations are seeking more

➤ *Future Prospects for Accounting Digitization*

The results reveal that AS Consultores and X-Better have a strategic and positive view of accounting digitization ,

complete and interoperable technological solutions capable of unifying financial, administrative, and human resources information. This integration favors internal coordination, reduces redundancies, and improves strategic decision-making, as highlighted by Collis & Hussey (2014) and Yin (2018). The literature indicates that integrated systems, such as ERPs, allow not only operational efficiency but also real-time visibility into company processes, strengthening governance and internal control (Garrison & Noreen, 2017).

The unanimous perception that accounting digitization contributes to the competitiveness of companies reinforces the idea that technology is a strategic differentiating factor. Digitization allows for process optimization, error reduction, improved transparency, and the provision of reliable and timely information for management—essential factors for competitive advantage, especially in SMEs (Osei, 2020; Khamis, 2019). The literature also highlights that organizations that invest in digital technologies tend to be more resilient and innovative, managing to anticipate market trends and make informed decisions (Alzoubi, 2018).

Furthermore, the results indicate that digital transformation is seen as a long-term investment, with the potential to generate sustainable benefits in financial performance, operational efficiency, and organizational integration. Studies by Adebayo & Abiola (2020) suggest that strategic vision and proactive planning in the adoption of accounting technologies increase the likelihood of successful digitization, ensuring that digital systems evolve from operational tools to strategic management instruments.

Accounting digitization is not merely an operational improvement, but a strategic tool for competitiveness and organizational integration. The literature reinforces that the success of digitization depends on the capacity for expansion, technological integration, management involvement, and strategic alignment, ensuring that operational benefits translate into sustainable competitive advantages (Moser & Young, 2016; Collis & Hussey, 2014; Osei, 2020). In the Mozambican context, this strategic vision of SMEs demonstrates maturity and openness to digital transformation as a path to modernization and growth.

#### ➤ *Integrated Analysis of the Results*

The analysis of the results collected from AS Consultores and X-Better reveals a consistent picture of the impact of digital accounting systems on the provision of accounting services. Both companies highlighted digitalization as a central factor in improving operational efficiency, reducing costs, and supporting decision-making based on real-time information.

According to data collected in semi-structured interviews, all managers and technicians interviewed acknowledge that digitization facilitates the management of accounting information, allowing for the centralization of data from all departments and ensuring greater integrity and reliability of information. It was observed that, before the implementation of digital systems, accounting processes were

slow and subject to frequent errors, resulting in delays in reporting and constant rework.

Document analysis confirmed that balance sheet closing times and the frequency of errors in tax reports decreased significantly, pointing to an estimated 40% to 50% reduction in the slowness of accounting processes. This data corroborates the perceptions of accounting professionals, who indicated that the automation of routine tasks, such as expense posting, bank reconciliation, and the issuance of financial reports, substantially reduced manual effort and the risk of inconsistencies.

At AS Consultores, it was highlighted that digitization has helped avoid additional costs and information leaks, with 83% of respondents emphasizing that the use of digital systems is essential for timely decision-making. Furthermore, all participants indicated that digitization integrates information from all sectors, facilitating communication with relevant authorities and ensuring greater control over internal processes.

At X-Better, the perception was similar, with 100% of managers reporting that digital systems help provide faster and more reliable services with greater added value. Respondents also highlighted that technological adoption allows for the provision of real-time information to managers, improving fiscal efficiency and the competitiveness of accounting firms. Furthermore, all agreed that migrating from a manual to a digital model is imperative to keep pace with technological evolution and meet the demands of the business sector.

The comparison between the two companies shows that, although there are nuances in the way digital systems are implemented and used, the results converge regarding the perceived benefits:

- Operational efficiency : Both offices reported a significant increase in productivity and a reduction in rework (approximately 85% of respondents).
- Reducing delays : The implementation of digital systems has contributed to speeding up the rendering of accounts and closing of balance sheets, with an estimated reduction of 40-50% in processing times.
- Reliability and integrity of information : 100% of participants agreed that digitization increases the security and consistency of accounting data.
- Decision support : Digital systems provide real-time information, assisting managers in financial analysis and strategic planning.

In summary, the results demonstrate that accounting digitization plays a decisive role in the modernization and efficiency of accounting operations, contributing to the competitiveness of companies and improving the quality of services provided. The convergence of perceptions between AS Consultores and X-Better suggests that digital systems represent a strategic practice not only for process automation but also for strengthening business management and transparency in accounting operations.

Qualitative analysis, complemented by documentary evidence and direct observations, reinforces that digitization is an essential tool for SMEs in Mozambique, indicating that future implementations should prioritize data integration, staff training, and continuous monitoring of accounting performance indicators.

The integrated analysis of the results shows that accounting digitization represents a central strategic factor for the companies AS Consultores and X-Better, confirming what the specialized literature indicates about the role of technology in the modernization of accounting processes. According to Moser & Young (2016) and Alzoubi (2018), accounting automation reduces manual effort, increases the accuracy of information, and frees up professionals' time for higher value-added activities, resulting in greater operational efficiency.

Qualitative and documentary data point to an estimated 40% to 50% reduction in the slowness of accounting processes, demonstrating that digitization streamlines routine tasks such as expense posting, bank reconciliation, and the issuance of financial reports. This result is consistent with Garrison & Noreen (2017), who indicate that the implementation of digital systems in SMEs contributes to accelerating the closing of balance sheets, minimizing rework, and reducing errors associated with manual processes.

The operational efficiency perceived by managers (85% of respondents) reinforces the idea that digital systems directly impact productivity. The literature suggests that accounting automation not only increases the speed of task execution but also improves the quality of work by reducing the incidence of inconsistencies and human errors (Adebayo & Abiola, 2020; Khamis, 2019).

Another relevant point is the reliability and integrity of accounting information, highlighted by 100% of participants. This perception is consistent with studies by Osei (2020), which indicate that digitization improves the security, traceability, and transparency of financial data, strengthening corporate governance. The centralization and integration of data, observed in both offices, also favor internal communication between departments, allowing for greater coordination and support for strategic decision-making, as emphasized by Collis & Hussey (2014).

Regarding decision support, digital systems provide real-time information, allowing managers to plan and monitor financial operations more effectively. The literature highlights that decisions based on reliable and up-to-date data improve a company's responsiveness to changes in the business environment and strengthen its competitiveness (Alzoubi, 2018; Yin, 2018).

The comparison between AS Consultores and X-Better demonstrates convergence in perceived benefits, even with minor differences in implementation. Both firms reported significant gains in efficiency, reduced delays, and information reliability. These findings corroborate the idea

that, regardless of the type of digital system used (PHC or ERP), digitization consistently contributes to the modernization of accounting practices (Moser & Young, 2016; Osei, 2020).

However, the literature also warns that, to maximize the impacts of digitalization, it is essential to invest in staff training and continuous monitoring of performance indicators, ensuring that professionals know how to fully exploit digital systems and that technology evolves in line with organizational needs (Khamis, 2019; Adebayo & Abiola, 2020).

The integrated results from AS Consultores and X-Better confirm that accounting digitization... It transforms operational processes, strengthens management, and contributes to organizational competitiveness. Specialized literature corroborates that the adoption of digital systems represents a long-term strategic practice capable of generating efficiency, transparency, and greater reliability of accounting information, especially in SMEs. Thus, the findings of this study indicate that digitalization is not just an operational tool, but a mechanism for modernization and strengthening of governance and decision-making in organizations (Collis & Hussey, 2014; Moser & Young, 2016; Alzoubi, 2018; Osei, 2020).

#### IV. CONCLUSION

This investigation aimed to analyze the contribution of digital accounting systems to the provision of accounting services in the companies AS Consultores and X-Better Moçambique, located in the province of Nampula, during the period between 2022 and 2024. The study sought to answer the research question of how the adoption of digital accounting systems can contribute to reducing delays in financial reporting and improving the efficiency of accounting processes.

Based on qualitative analysis (interviews, observation, and documents), it was found that the implementation of digital systems has transformed the organization of accounting processes, enabling the automation of tasks, improving financial control, and increasing operational efficiency.

The results show that digital systems have reduced balance sheet closing times, decreased errors in tax reports, and improved compliance with tax obligations, thanks to greater control over deadlines and procedures.

It can be concluded that the adoption of digital systems has improved the quality and efficiency of accounting services, serving as a strategic tool for modernizing processes, increasing financial transparency, and supporting decision-making.

However, despite the observed benefits, the study also identified some challenges associated with the implementation of these systems, such as the need for professional training, implementation costs, and limitations

related to technological infrastructure. These aspects indicate that digital transformation in organizations requires not only investment in technology, but also the development of human skills and the adaptation of organizational practices.

Thus, it can be concluded that digital accounting systems represent an important tool for improving the efficiency and quality of accounting services in small and medium-sized enterprises, contributing to reducing delays in financial reporting and strengthening business management in the Mozambican context.

#### ➤ *Key Findings of the Study*

Based on the analysis of the collected data, the following main findings stand out:

- The implementation of digital accounting systems has significantly contributed to the modernization of accounting processes in the companies analyzed.
- The implementation of digital systems has significantly modernized accounting processes.
- Digitization has reduced the time it takes to prepare balance sheets and reports.
- There has been a decrease in tax and financial errors due to automation.
- The systems have made it easier to fulfill tax obligations, with greater control and compliance.
- It improved the organization, storage, and access to financial information.
- They increased operational efficiency and the quality of decision-making.
- Challenges such as training, implementation costs, and technological limitations persist.

#### ➤ *Study Recommendations*

Based on the results obtained, the following recommendations are presented:

- Invest in the ongoing training of professionals for the efficient use of digital systems.
- Adopt gradual strategies for technological modernization and systems integration.
- Strengthen internal controls and information security.
- To encourage the adoption of digital systems by other companies in Nampula.
- To promote future research on digitalization in different sectors in Mozambique.

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