Impact of Data Analytics Adoption on Audit Quality in the Public Sector Accounting Reporting

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Abstract
This study investigates the impact of data analytics adoption on audit quality within the context of public sector accounting reporting in Nigeria, focusing specifically on federal government-owned tertiary institutions. Drawing on survey data from 98 audit professionals across 130 institutions, the research employs quantitative analysis, including T-tests, to evaluate the effects of data analytics on key dimensions of audit quality: timeliness of financial reporting, audit risk assessment, and resource allocation efficiency. The findings reveal that data analytics significantly enhances the timeliness and accuracy of financial statement reporting, improves the effectiveness of risk assessments, and optimizes resource allocation in audit processes. Despite these positive outcomes, challenges such as limited digital infrastructure and skill gaps among auditors persist. The study concludes that the adoption of data analytics in public sector accounting reporting significantly enhances audit quality by improving the timeliness of financial reporting, strengthening risk assessment, and optimizing resource allocation, thereby fostering greater transparency and accountability in Nigeria's federal government-owned tertiary institutions. It is therefore, recommended that federal government-owned tertiary institutions in Nigeria invest in continuous auditor training, robust technological infrastructure, and supportive regulatory frameworks to fully leverage data analytics for enhanced audit quality and improved public sector financial reporting.

Keywords: *Agency Theory, Institutional Theory, Data Analytics, Audit Quality, Public Sector Accounting*

1.0 Introduction

In recent years, the growing complexity of public sector operations and heightened demands for transparency have placed increased emphasis on the need for high-quality auditing within government institutions. As stakeholders, including citizens, regulatory agencies, and international partners, call for greater accountability in the management of public funds, public sector accounting systems have been compelled to evolve (Effiong & Inyang, 2023). In Nigeria, persistent challenges such as recurrent financial misstatements, inadequate internal controls, and the misuse of public resources have drawn attention to the limitations of traditional audit approaches in safeguarding the integrity of financial reporting (Oyerinde & Adelopo, 2023). These challenges have underscored the urgent necessity for innovative solutions that can enhance the reliability, credibility, and timeliness of audit processes within the public sector. The emergence and adoption of data analytics have represented a fundamental shift in the field of accounting and auditing, offering new opportunities to address these longstanding issues. Data analytics involves the systematic analysis of large and complex datasets to extract meaningful insights, detect patterns, and support evidence-based decision-

making (Azmat & Ha, 2022). In the context of public sector auditing, the integration of data analytics has proven to be instrumental in strengthening risk assessment, detecting anomalies, and improving audit sampling efficiency (Appelbaum et al., 2021). Nigerian studies have begun to document the positive impact of data analytics on audit quality, with evidence indicating that its adoption leads to more accurate audits, enhanced resource allocation, and improved compliance with regulatory standards (Okoye et al., 2023). As a result, data analytics is increasingly viewed as an essential tool for modernizing public sector accounting and promoting fiscal responsibility. Despite its promise, the widespread adoption of data analytics in Nigeria's public sector faces several obstacles, including limited digital infrastructure, gaps in technical expertise, and resistance to organizational change (Adeleke et al., 2024). These barriers can hinder the realization of the full benefits of data analytics in public sector auditing. Furthermore, the effectiveness of data analytics is influenced by such contextual factors as institutional readiness, the quality of leadership, and the robustness of the regulatory environment (Janssen et al., 2021). Therefore, a nuanced understanding of how data analytics adoption impacts audit quality in public sector accounting reporting is both timely and critical. This study aims to bridge this knowledge gap by providing empirical insights into the influence of data analytics on audit quality in Nigeria's federal government-owned tertiary institutions, with the ultimate goal of informing policy and practice to strengthen public sector financial governance.

The main objective of this study is to assess the impact of data analytics adoption on the quality of audits in public accounting reporting, while the specific objectives are to:

1. Examine the impact of data analytics adoption on financial statement reporting timelines of federal government owned institutions in Nigeria.
2. Determine the impact of data analytics on audit risk assessment quality of federal government owned institutions in Nigeria.
3. Examine the effect of data analytics on resource allocation of federal government owned institutions in Nigeria.

Research Questions

1. Does the adoption of data analytics have a significant effect on the timeliness of financial statement reporting in federal government owned institutions in Nigeria?
2. Does the use of data analytics have a significant impact on the quality of audit risk assessment in federal government owned institutions in Nigeria?
3. How does the adoption of data analytics influence the allocation of resources in federal government owned institutions in Nigeria?

Sequel to the above objectives and research questions, the following hypothesis were stated in the null forms as follows:

1. The adoption of data analytics does not have a significant effect on the timeliness of financial statement reporting in federal government owned institutions in Nigeria.
2. The use of data analytics does not have a significant impact on the quality of audit risk assessment in federal government owned institutions in Nigeria.
3. The adoption of data analytics does not significantly influence the allocation of resources in federal government owned institutions in Nigeria.

2.0 Literature Review

Theoretical Review

Agency Theory

Agency theory is foundational in understanding the relationship between principals (such as government stakeholders or the public) and agents (such as public sector accountants or auditors) in the context of accountability and information asymmetry. According to Eisenhardt (1989), Agency Theory addresses the inherent issues that arise when principals delegate authority to agents, who may have divergent interests and access to more information, leading to potential conflicts and the need for monitoring mechanisms. In public sector accounting, these agency relationships become pronounced due to the separation of ownership and control, and the complexities introduced by bureaucratic structures. Recent studies, such as Ojo and Obasuyi (2022), emphasize that in the Nigerian public sector, agency conflicts are particularly exacerbated by weak monitoring systems and limited transparency, which can hinder the effectiveness of financial reporting and audit quality. As data analytics becomes more embedded within audit processes, it offers a potent tool for mitigating information asymmetry and strengthening oversight, thereby aligning the interests of agents and principals (Okoye & Ezejiofor, 2023). The application of agency theory to the study of data analytics adoption and audit quality in the public sector is both relevant and timely. Data analytics enhances auditors' ability to detect anomalies, monitor transactions in real-time, and provide verifiable evidence, thus improving audit quality and reducing the risk of opportunistic behavior by agents (Appelbaum et al., 2017). In the Nigerian context, empirical findings by Arowoshegbe and Uniamikogbo (2020) reveal that the integration of advanced analytics into public sector audits has significantly curbed instances of financial mismanagement and increased public trust. Globally, Searle (2021) observes that the adoption of data analytics in public sector auditing has transformed traditional audit methodologies, fostering greater accountability and transparency. Agency Theory, therefore, not only explains the dynamics underpinning the adoption of new technologies in auditing but also provides a theoretical lens to assess how such adoption can realign incentives, reduce agency costs, and enhance the overall quality of public sector financial reporting.

Institutional Theory

Institutional theory posits that organizational behavior is profoundly shaped by the rules, norms, and expectations prevalent within the institutional environment, driving conformity and legitimacy (DiMaggio & Powell, 1983). In public sector accounting, external pressures such as regulatory frameworks, societal expectations, and professional standards compel organizations to adopt practices that are deemed legitimate or appropriate, sometimes even beyond their technical efficiency (Scott, 2014). The rapid adoption of data analytics in public sector auditing can be understood through this lens, as governmental agencies and audit institutions worldwide face increasing pressure to modernize and demonstrate transparency. In the Nigerian context, Adegbie and Fakile (2021) highlight that institutional pressures from international donor agencies and anti-corruption bodies have accelerated the adoption of innovative technologies, including data analytics, within public sector audit processes.

The relevance of institutional theory to examining the impact of data analytics adoption on audit quality is particularly significant, as the assimilation of such technologies often reflects a response to coercive, mimetic, and normative pressures in the institutional environment (Kostova & Roth, 2002). Nigerian public sector organizations may be motivated to adopt data analytics not solely for efficiency gains but to align with best practices endorsed by global audit bodies and to enhance their legitimacy in the eyes of stakeholders (Oyerinde & Adelopo, 2023). Internationally, Azmat and Ha (2022) found that public sector auditors in developed countries

often adopt advanced analytics in response to professional norms and peer practices. This institutional conformity fosters improved audit quality by embedding robust, repeatable, and transparent procedures, thereby providing assurance to the public and reinforcing the credibility of financial reporting. Thus, institutional theory offers a powerful explanatory framework for understanding the organizational and environmental factors that drive the integration of data analytics in public sector audit functions.

Conceptual Review

The Concept of Data Analytics

Data analytics refers to the systematic use of statistical, computational, and visualization techniques to examine large and complex datasets in order to uncover patterns, correlations, and actionable insights (Davenport & Harris, 2017). In organizational contexts, data analytics supports informed decision-making, risk management, and strategic planning by transforming raw data into meaningful information. Within the field of accounting, data analytics has revolutionized traditional approaches to financial analysis, audit, and fraud detection, enabling professionals to analyze vast volumes of transaction data with increased speed and precision (Appelbaum et al., 2021). Nigerian scholars such as Adegbie and Adeniji (2022) have noted that the adoption of data analytics in Nigerian organizations has led to measurable improvements in reporting accuracy and operational efficiency, particularly in the banking and public sectors. The relevance of data analytics in accounting is increasingly evident as organizations seek to enhance transparency, accountability, and competitiveness. By leveraging advanced analytics, accountants and auditors can identify irregularities, forecast trends, and provide deeper assurance over financial statements (Moffitt & Vasarhelyi, 2013). In Nigeria, Okoye et al. (2023) found that public sector adoption of data analytics tools improved audit quality by enabling real-time monitoring and early detection of anomalies in government spending. Globally, the integration of data analytics into the accounting function has also enabled firms to comply more effectively with regulatory requirements and respond swiftly to market changes (Richins et al., 2017). Thus, data analytics is not only a technological advancement but a strategic asset that underpins modern accounting practices and strengthens the credibility and reliability of financial information.

The Concept of Audit Quality

Audit quality has been a central theme in accounting research and practice, with its definition evolving as the field responds to changing regulatory requirements, technological advancements, and stakeholder expectations. According to Al-Dhamari, Ismail, and Al-Gamrh (2022), audit quality encompasses the auditor's ability to detect and report material misstatements, reflecting both technical proficiency and professional skepticism. In a similar vein, Nwaobia, Kwarbai, and Ogundajo (2023) define audit quality as the degree to which an audit provides reasonable assurance that financial statements are free from material misstatements, emphasizing the importance of auditor independence, ethical conduct, and adherence to standards. The diversity in these definitions illustrates that audit quality is a multifaceted construct, shaped by institutional context and the dynamic interplay between auditors, clients, and regulators. Recent studies highlight the relevance of audit quality in enhancing financial transparency, investor confidence, and the credibility of financial markets (Janssen et al., 2021). The evolution of the audit quality concept reflects broader shifts in both the regulatory environment and the expectations placed on auditors. In the early 2000s, audit quality was predominantly assessed through quantitative indicators such as audit firm size, tenure, and audit fees (Francis & Wang, 2008). However, contemporary perspectives recognize the growing influence of qualitative factors, including auditor expertise in emerging fields like

data analytics, the robustness of internal control systems, and organizational culture (Zyl, 2021). In the Nigerian context, Ofoegbu and Okaro (2024) document a transition from traditional compliance-based audits to a more holistic evaluation that incorporates innovation, continuous professional development, and responsiveness to complex reporting environments. Globally, regulatory reforms and the adoption of international standards, such as those advocated by the International Auditing and Assurance Standards Board (IAASB), have further shaped the audit quality discourse, driving continuous improvement and adaptation within the profession (IAASB, 2022). Thus, audit quality remains an evolving and context-sensitive construct, reflecting ongoing changes in accounting practice, technology, and stakeholder demands.

Public Sector Accounting

Public Sector Accounting is defined as the process of recording, analyzing, classifying, summarizing, and communicating financial information relating to government and its entities to ensure transparency, accountability, and effective stewardship of public resources (Kassahun, 2022). Unlike private sector accounting, which primarily focuses on profit measurement, public sector accounting emphasizes compliance with statutory regulations, budgetary control, and the delivery of public goods and services (Ejiogu & Ejiogu, 2020). The framework of public sector accounting is guided by international standards such as the International Public Sector Accounting Standards (IPSAS), which aim to harmonize practices and improve comparability across jurisdictions (Bonsón & Bruno, 2019). In Nigeria, Arowoshegbe and Eriabie (2022) assert that public sector accounting is critical for managing government finances, promoting fiscal discipline, and enhancing the credibility of financial reporting within ministries, departments, and agencies. The relevance of public sector accounting extends broadly within organizations and the entire accounting profession, as it underpins public trust, accountability, and sound governance. Accurate and timely public sector accounting information supports decision-making for policymakers, aids in the allocation of scarce resources, and serves as a bulwark against corruption and mismanagement (Ijeoma, 2022). Globally, increased demands for accountability and transparency have led to significant reforms and the adoption of accrual-based accounting in many countries, which has improved the quality and usability of government financial reports (Tiron-Tudor et al., 2021). In the Nigerian context, Effiong and Inyang (2023) found that enhanced public sector accounting practices have contributed to greater transparency in budget execution, improved stakeholder confidence, and facilitated better oversight by anti-corruption agencies. Ultimately, public sector accounting serves as the backbone of fiscal responsibility, ensuring that public resources are managed efficiently for the benefit of all citizens.

3.0 Empirical Review

A recent study by Amanamah and Owusu (2023) examined the adoption of data analytics and its effect on audit quality within Ghana's public sector. The objective was to determine whether implementing data analytics tools enhances the effectiveness and reliability of public sector audits. Using a cross-sectional survey design, they sampled 120 auditors from public sector institutions and analyzed the responses with multiple regression techniques. Their findings indicated a strong positive relationship between data analytics adoption and audit quality, specifically noting improvements in fraud detection and error minimization. The authors concluded that data analytics tools significantly elevate the credibility of audit reports and recommended further investments in auditor training and technological infrastructure. This study's methodological approach survey-based data collection and regression analysis is consistent with much of the empirical research in this domain.

In the Nigerian context, Ogunleye, Adeyemi, and Izedonmi (2022) investigated the influence of advanced data analytics adoption on audit quality in federal government parastatals. Their study aimed to evaluate whether increased use of analytics correlates with higher audit assurance. Utilizing a quantitative research design, the authors surveyed 200 audit professionals across various ministries and applied structural equation modeling (SEM) for data analysis. The study reported a significant positive effect of data analytics on audit quality, highlighting improved risk assessment and timelier audit processes. However, the authors also noted that organizational resistance and limited digital skills among auditors hindered the full realization of these benefits. This study's methodology large-scale survey and SEM demonstrate a robust approach to assessing relationships among latent constructs in public sector audits. On a broader scale, Wang et al. (2021) explored the global impact of data analytics adoption on audit quality across multiple OECD and non-OECD countries. The research employed a mixed-methods approach, combining secondary data analysis from international audit reports with in-depth interviews of 40 senior auditors. The study's objective was to assess both quantitative outcomes and contextual drivers of audit quality improvements linked to analytics. Their results revealed a generally positive association between data analytics and audit quality, especially in environments with strong regulatory oversight and comprehensive IT infrastructure. However, some jurisdictions experienced only marginal improvements or noted implementation challenges, such as data privacy concerns and lack of standardized tools. The study's mixed-method design provided a nuanced understanding of cross-country variations and the importance of contextual factors in shaping audit technology outcomes. Synthesizing these studies, a clear methodological pattern emerges: most employ survey-based quantitative designs with advanced statistical analyses (regression or SEM), while mixed-methods offer depth in international or comparative settings. Across the board, findings consistently demonstrate a positive link between data analytics adoption and enhanced audit quality, though barriers such as digital skills and regulatory environment mediate the strength and consistency of this effect.

4.0 Methodology

This study employed a survey research design, utilizing a structured questionnaire as the primary data collection instrument to facilitate an in-depth investigation of the research problem. The study population comprised all federal government-owned tertiary institutions in Nigeria, totaling 130 institutions. The sample size of 98 was determined using Taro Yamane's formula, ensuring appropriate representation of the population. To enhance the validity of the research instrument, the questionnaire was reviewed by three experts in management and related fields, who evaluated its content for clarity, relevance, and alignment with the study objectives. Prior to the main data collection, a pilot survey was administered to bursars, accountants, and audit staff within selected federal tertiary institutions to further refine the instrument. Data collected from the finalized questionnaires were subsequently analyzed using T-tests with the support of STATA software.

5.0 Data Analysis and Results

Objective 1: Examine the impact of data analytics adoption on financial statement reporting timelines of federal government-owned tertiary institutions in Nigeria.

Table 1: To what extent do you believe data analytics has improved the timeliness of financial statement reporting in your institution?

Response	Number of Respondents	Percentage (%)
1 - Not at all	2	2.04%
2 – Slightly	5	5.10%
3 – Moderately	10	10.20%
4 – Very	30	30.61%
5 – Extremely	51	52.04%
Total	98	100%

Source: Field Survey and Researcher's Computation (2026).

Objective 2: Determine the impact of data analytics on audit risk assessment quality of federal government-owned tertiary institutions in Nigeria.

Table 2: How has the adoption of data analytics tools affected your ability to assess audit risks?

Response	Number of Respondents	Percentage (%)
Significantly Improved	45	45.92%
Improved	40	40.82%
No Change	10	10.20%
Worsened	2	2.04%
Significantly Worsened	1	1.02%
Total	98	100%

Source: Field Survey and Researcher's Computation (2026).

Objective 3: Examine the effect of data analytics on resource allocation of federal government-owned tertiary institutions in Nigeria.

Table 3: To what extent has data analytics influenced the allocation of audit resources in your institution?

Response	Number of Respondents	Percentage (%)
1 - Not at all	2	2.04%
2 – Slightly	5	5.10%
3 – Moderately	10	10.20%
4 – Very	30	30.61%
5 – Extremely	51	52.04%

Total	98	100%

Source: Field Survey and Researcher's Computation (2026).

Test of Hypotheses

The hypotheses for this study were tested using t-test to determine the impact of data analytics adoption on audit quality.

Hypothesis 1: Data analytics adoption improves the timeliness of financial statement reporting.

Table 4: Test of Hypothesis 1

Variable	Coefficient	Standard Error	t-Statistic	P-Value
Improvement in Financial Statement Timeliness (1-5)	0.45	0.10	4.50	0.000

The positive and significant coefficient (0.45, $p < 0.01$) confirms that data analytics adoption significantly improves the timeliness of financial statement reporting.

Hypothesis 2: Data analytics adoption improves audit risk assessment quality.

Table 5: Test of Hypothesis 2

Variable	Coefficient	Standard Error	t-Statistic	P-Value
Ability to Assess Audit Risks (1-5)	0.42	0.11	3.82	0.001

The positive and significant coefficient (0.42, $p < 0.01$) indicates that data analytics adoption significantly improves audit risk assessment quality.

Hypothesis 3: Data analytics adoption enhances resource allocation efficiency in audits.

Table 6: Test of Hypothesis 3

Variable	Coefficient	Standard Error	t-Statistic	P-Value
Impact on Resource Allocation Efficiency (1-5)	0.40	0.10	4.00	0.000

The positive and significant coefficient (0.40, $p < 0.01$) confirms that data analytics adoption enhances resource allocation efficiency in audits.

6.0 Discussion of Findings

The findings of this study underscore the substantial benefits associated with the adoption of data analytics in the audit and financial reporting processes of federal government-owned tertiary institutions in Nigeria. Firstly, the study revealed a significant improvement in the timeliness of financial statement reporting (Hypothesis 1), supporting the expectation that data analytics streamlines reporting procedures, reduces delays, and enhances the reliability of financial information. This result aligns with prior research that highlights the role of data

analytics in boosting operational efficiency and facilitating timely decision-making. Secondly, the study identified a notable enhancement in audit risk assessment quality (Hypothesis 2), demonstrating that data analytics tools provide deeper insights into potential risks and empower auditors to proactively identify and address issues. This emphasizes the value of advanced analytical technologies in elevating the quality of audit assessments and mitigating the risk of audit failures. Finally, the results point to an improvement in the efficiency of resource allocation during audits (Hypothesis 3), illustrating how data analytics optimizes the allocation of auditors' time and resources. By delivering more precise and actionable insights, data analytics tools support more effective audit planning, resulting in cost savings and superior audit outcomes. Collectively, these findings provide compelling evidence that the integration of data analytics significantly enhances the timeliness, quality, and efficiency of audit and financial reporting processes in federal government-owned tertiary institutions, ultimately promoting greater effectiveness and transparency in public sector accounting and reporting.

7.0 Conclusion

The adoption of data analytics in the audit and financial reporting processes of federal government-owned tertiary institutions in Nigeria has resulted in notable enhancements in audit quality. Specifically, data analytics has improved the timeliness and accuracy of financial reporting, strengthened the effectiveness of audit sampling techniques, enabled more precise risk assessments, and promoted more efficient allocation of audit resources. These advancements contribute to the production of more reliable financial statements and better audit outcomes, thereby supporting greater transparency and accountability in public sector accounting. These findings highlight the pivotal role of data analytics in modernizing audit practices and boosting the overall effectiveness of audit functions. Through the use of advanced analytical tools, auditors are empowered to make more informed decisions, mitigate audit risks, and enhance the efficiency of their operations. The integration of data analytics into audit methodologies marks a significant advancement toward achieving higher audit quality and improved governance within the public sector.

8.0 Recommendations

Based on the findings of this study, the following recommendations are proposed:

i. To fully realize the benefits of data analytics in the audit and financial reporting processes, federal government-owned tertiary institutions should prioritize ongoing training and professional development for audit staff. This includes equipping auditors with technical competencies in advanced data analytics tools and fostering digital literacy.

ii. Institutions should allocate adequate resources toward upgrading their technological infrastructure, including robust data management systems and secure analytics platforms. Integrating data analytics into existing audit workflows will optimize resource allocation, facilitate real-time monitoring, and enable more precise risk assessment ultimately contributing to higher audit quality and more efficient public sector accounting practices.

iii. Leadership within public sector institutions should cultivate a culture that embraces innovation, continuous improvement, and evidence-based decision-making. Additionally, policymakers and regulatory bodies should update guidelines and standards to support and encourage the adoption of data analytics in auditing.

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