Chapter 4.10
ICT Usage by Greek Accountants

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ABSTRACT

This study investigates Greek accounting offices use of Information and Communication Technologies (ICT). Initially, a comprehensive questionnaire was developed. It contains 35 questions with multiple answers and 2 open questions tailored to the accountants. One hundred accountants' offices in a Greek county answered the questionnaire. The findings present their current ICT infrastructure and their use of ICT and accounting e-services. Greek accounting offices have made improvements in adopting new technology in their everyday work. All use email, antivirus software, and the Web. Most submit VAT (Value Aided Tax), Taxation Statements, and APS (Analytical Periodic Statement) via Internet. However, most are not cautious about backing up their data daily; they do not create electronic files for all their documents; they do not update their software via Internet; and they do not use advanced software applications. Finally, they expect the government and the Accountants' Chamber to finance their ICT infrastructure.

INTRODUCTION

The profession of accountancy has experienced unprecedented change during the past 20 years. It has moved from paper-based to PC-based, and the Internet has become prevailing tendency. Similar to other professions in the service sector (Levy, Murphy, & Zanakis, 2009; Lexhagen, 2009), the recent technological developments have given accountants the opportunity to incorporate information systems in their profession. They use the PC, to a large extent, for customers' book keeping and liquidation of income tax statements. They spend a large amount of time processing and producing many documents (Bhansali, 2006a). Also, they use the Internet extensively for submitting tax statements to the government (Anderson, Fox,

& Schwartz, 2005; Garen, 2006). The recent advances in e-government (Chatzopoulos & Economides, 2009; Economides & Terzis, 2008; Terpsiadou & Economides, 2009) have pushed accountants to follow. Furthermore, more than 2,000 accounting firms have Web sites registered with "The List of CPA Firms Directory" (Roxas, Peek, Peek, & Hagemann, 2000).

Many software packages are available to help accountants with book keeping. However, many of these software packages become quite complicated and present problems of interoperability and usability, among others. Human-computer interface issues are extremely important for online service applications (Pinhanez, 2009). In parallel, many accountants lack the time or the patience to learn the skills needed to take full advantage of these advances. Even worse, the technology continues to move forward, getting more complicated and thus widening the gap between potential and actual use (Zarowin, 2004).

While technology's impact on the accountants' profession has been considerable, there are many more developments to come. Thus, accountants must be technologically proactive (Johnston, 2005). During the next few years, the profession of accountancy will face unexpected new challenges (Bhansali, 2006b).

This study investigates the level of ICT use by accounting offices in a Greek county. In the next section, previous studies on these issues are presented. Then the methodology is described. The presentation of the results follows. Finally, conclusions are drawn and future research is suggested.

PREVIOUS RESEARCH

Not many previous studies exist on the use of ICT by accounting offices. Some detailed studies were conducted by the American Institute of Certified Public Accountants (AICPA).

Gallun, Heagy, and Lindsey (1993) distinguished between small and large public CPAs (Certified Public Accountants) and accountants in large enterprises (industry accountants) in the United States. They found that large accounting offices used more LANs (Local Area Networks) than small ones. Also, most accountants did not appear to worry very much about viruses and other security issues. Most used laser printers along with the essential dot matrix, and the most popular brand was Hewlett-Packard. Finally, a small percentage used portable printers.

Khani and Zarowin (1994) showed that 23% of enterprises in the United States supplemented all forms electronically (e.g., liquidation of income tax statements), and 15% planned to do it in the future. Regarding security, 31% faced virus problems. Also, 37% used an antivirus program, 68% of which used Norton. Regarding backup, 83% backed up their data, 80% of which did this daily and 16% weekly. E-mail was used by 39% of the offices.

Prawitt, Romney, and Zarowin (1997) classified U.S. accountants in the following categories: 1) in big accounting offices (Big 6—national), 2) in intermediate (regional) offices, 3) in small offices (local and individual offices), 4) in organisations (business and nonprofit), 5) in schools (academic), and 6) in governmental organisations. The most popular operating system was Microsoft Windows. All accountants in the first two categories used networks. The most popular application office suite was Microsoft Office (Word, Excel, Access, and PowerPoint). All accountants used applications for managing their contacts and timetables, and the most popular application was ACT! by Sage. (The small use of Microsoft Outlook was interesting.)

Bush (2000) found that 96% of U.S. accountants had access to the Internet. More than half reported that they "surf" every day. Also, 65% of men and 47% of women reported that the Internet created more opportunities for them. Finally, 47% expected an increase in using the Internet for accounting research.

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