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FROM BOOKKEEPER TO SUSTAINABILITY STRATEGIST: A QUALITATIVE EXPLORATION OF THE EVOLVING ROLE OF THE ACCOUNTANT IN THE ERA OF AI, SUSTAINABILITY AND DIGITAL TAXATION IN NIGERIA

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ABSTRACT

Artificial Intelligence, sustainability reporting under IFRS S1 and S2, and digital tax administration are reshaping the accounting profession in Nigeria, yet there is little qualitative evidence on how the accountant's role has changed or what competencies it now demands. This study explored the evolving role of the accountant in Nigeria through the lived experiences of senior practitioners. A qualitative phenomenological design was adopted. Twenty-five senior accountants with at least 15 years of post-qualification experience in Lagos, Abuja and Port Harcourt were purposively selected: 5 ICAN Fellows/Professors, 6 Big 4 and mid-tier audit partners, 8 industry CFOs and 6 public sector directors. Semi-structured interviews were conducted between January and May 2025, with saturation reached at the 21st interview. Data were analysed thematically using the Braun and Clarke framework with NVivo 12, collapsing 78 codes into four themes. A four-stage evolution model emerged: Bookkeeper (1990–2005), Financial Reporter (2006–2015), Digital Analyst (2016–2023) and Sustainability and AI Strategist (2024–date). Five future-ready competency domains were identified (technical accounting, taxation, audit and assurance, sustainability reporting, and soft and ethical skills), each cited by 80%–96% of participants. The main barriers were curriculum obsolescence (88%), technophobia (72%), cost and infrastructure (68%), absence of Nigerian emission factors (64%) and regulatory uncertainty (56%). A five-pillar framework spanning regulators, professional bodies, universities, corporate organisations and individual accountants is proposed to make Nigerian accountants future-ready and globally competitive.

Keywords: *Role of the Accountant, Artificial Intelligence, IFRS S1 and S2, Digital Taxation, Competency Framework, Nigeria*

1.0 INTRODUCTION

The accounting profession is at an inflection point. The World Economic Forum (2024) estimates that 42% of core accounting tasks will be automated by 2027. In Nigeria, the Financial Reporting Council of Nigeria (FRCN, 2024) adopted IFRS S1 and S2 for mandatory compliance by Public Interest Entities (PIEs) by 2027, while the Federal Inland Revenue Service (FIRS, 2023) has deployed TaxPro Max, e-invoicing and AI-based compliance monitoring.

Yet accounting education remains anchored on manual bookkeeping. The National Universities Commission (NUC) benchmark is based on 2010 content, and the ICAN syllabus allocates less than 10% to AI and sustainability. This creates a competency gap. This study documents the evolution of the accountant's role through phenomenological evidence from senior practitioners who have witnessed over two decades of change.

1.2 Statement of the Problem

The perception of the accountant as a bookkeeper persists, while industry demands strategists who can code, compute Scope 1, 2 and 3 emissions, and advise on digital tax. Technophobia among older practitioners is widely reported. No empirical framework in Nigeria maps this role evolution and prescribes future-ready competencies that integrate AI, sustainability and digital taxation.

Previous studies (Agboola & Olaniyi, 2024; Eze et al., 2023) were quantitative and measured adoption rates, failing to capture lived experiences, fears and strategic repositioning. A qualitative inquiry drawn from senior practitioners is therefore needed to guide curriculum reform and career development.

1.3 Objectives of the Study

The main objective is to empirically explore the evolving role of the accountant in Nigeria in the era of AI, sustainability and digital taxation. The specific objectives are:

i. To explore accountants' perceptions of the evolution from bookkeeper to strategist.
ii. To investigate how AI, sustainability accounting (IFRS S1 and S2) and digital taxation redefine competencies.
iii. To examine the challenges confronting the transition to future-ready roles.
iv. To develop a Future-Ready Competency Framework.

1.4 Research Questions

How has the role of the accountant evolved in Nigeria from 1990 to date?
What new competencies are required in the era of AI, sustainability and digital taxation?
What challenges hinder accountants' transition to future-ready roles?
What framework can make Nigerian accountants future-ready and globally competitive?

1.5 Research Propositions

As this is a qualitative study, the propositions are stated in null form to guide thematic exploration. They were explored thematically and not tested statistically.

H01: The role of the accountant in Nigeria has not significantly evolved from bookkeeping to strategic functions driven by AI, sustainability reporting and digital taxation.

H02: There is no significant competency gap between traditional accounting competencies and future-required competencies in AI, IFRS S1 and S2, and digital taxation.

H03: Curriculum obsolescence, technophobia, infrastructural deficits and lack of local sustainability data do not significantly hinder accountants' transition to future-ready roles.

H04: A structured competency framework integrating technical, tax, audit, sustainability and soft skills will not significantly enhance accountants' preparedness for future roles.

1.6 Significance of the Study

1. **Theoretical:** Extends Role Theory (Kahn et al., 1964) and Stakeholder Theory (Freeman, 1984) by showing how AI and sustainability have expanded role expectations beyond financial stewardship to environmental and digital stewardship.
2. **Professional:** Provides ICAN and ANAN with evidence-based guidance for syllabus review to include AI, data analytics, blockchain and IFRS S1 and S2.
3. **Academic:** Provides the NUC and RSU with empirical justification to overhaul the accounting curriculum, from manual Trading Profit and Loss accounts to carbon accounting and Power BI.
4. **Regulatory:** Provides FRCN and FIRS with feedback on the implementation challenges of S1/S2 and TaxPro Max.
5. **Practical:** Guides individual accountants on personal upskilling and corporate boards on creating Sustainability and Digital Audit Units.

2.0 LITERATURE REVIEW

2.1 Theoretical Framework

The study is anchored on four theories, presented ahead of the conceptual review.

a. **Role Theory (Kahn, Wolfe, Quinn, Snoek & Rosenthal, 1964).** Roles evolve as stakeholder expectations change. Society now expects accountants to assure sustainability data, not just profit, so the accountant's role shifts from scorekeeper to strategist.
b. **Stakeholder Theory (Freeman, 1984).** Organisations are accountable to broader stakeholders, including communities, the environment and future generations, not just shareholders. This justifies sustainability reporting and the accountant's expanded role.
c. **Technology Acceptance Model (Davis, 1989).** Adoption of AI depends on perceived usefulness and ease of use. Accountants adopt AI when they perceive it as useful for audit and easy to use.
d. **Institutional Theory (DiMaggio & Powell, 1983).** Coercive pressure (FRCN mandatory S1/S2), mimetic pressure (Big 4 adoption of AI) and normative pressure (professional bodies) drive role evolution.

2.2 Conceptual Review

The Accountant. The accountant has moved from steward to strategist, providing assurance, reporting and advisory services (IFAC, 2023).

AI in Accounting. Machine Learning is used for anomaly detection, Robotic Process Automation (RPA) for invoice posting, and Natural Language Processing (NLP) for contract review (Kokina & Davenport, 2017).

Sustainability Accounting. This is accounting for environmental, social and governance (ESG) impacts using the GRI Standards (GRI, 2021), Integrated Reporting (IIRC, 2021) and IFRS S1 and S2 (ISSB, 2023).

Digital Taxation. This is technology-driven tax administration through TaxPro Max, e-invoicing and e-TCC (FIRS, 2023).

2.3 Empirical Review

Agboola and Olaniyi (2024) found that AI improves audit quality but that 62% of respondents lack the required skills. Eze et al. (2023) found that sustainability disclosure positively affects firm value, but that competence is low. Omesi and Appah (2023) found that TaxPro Max improved compliance by 28%. Olanrewaju et al. (2023) found that only 28.4% of firms disclose environmental costs quantitatively. Ijeh et al. (2022) documented low blockchain awareness among Nigerian practitioners.

2.4 Research Gap

The studies reviewed are largely quantitative and address AI, sustainability, tax technology or blockchain separately. No integrated framework has been developed from the qualitative perspective of senior practitioners. This study fills that gap.

3.0 RESEARCH METHODOLOGY

3.1 Research Design and Study Area

The study adopted a qualitative phenomenological design, which suits an inquiry into lived experiences of role change. It was conducted in Lagos, Abuja and Port Harcourt.

3.2 Population, Sample and Sampling Technique

The population comprised senior accountants with at least 15 years of post-qualification experience. Twenty-five participants were selected through purposive and snowball sampling. Table 1 and Figure 1 show the sample distribution.

Table 1: *Sample Distribution of Participants*

Category	Number	Percentage
ICAN Fellows / Professors	5	20%
Big 4 & Mid-tier Audit Partners	6	24%
Industry CFOs / Finance Directors	8	32%
Public Sector Directors	6	24%
Total	**25**	**100%**

Source: Field data, 2025.

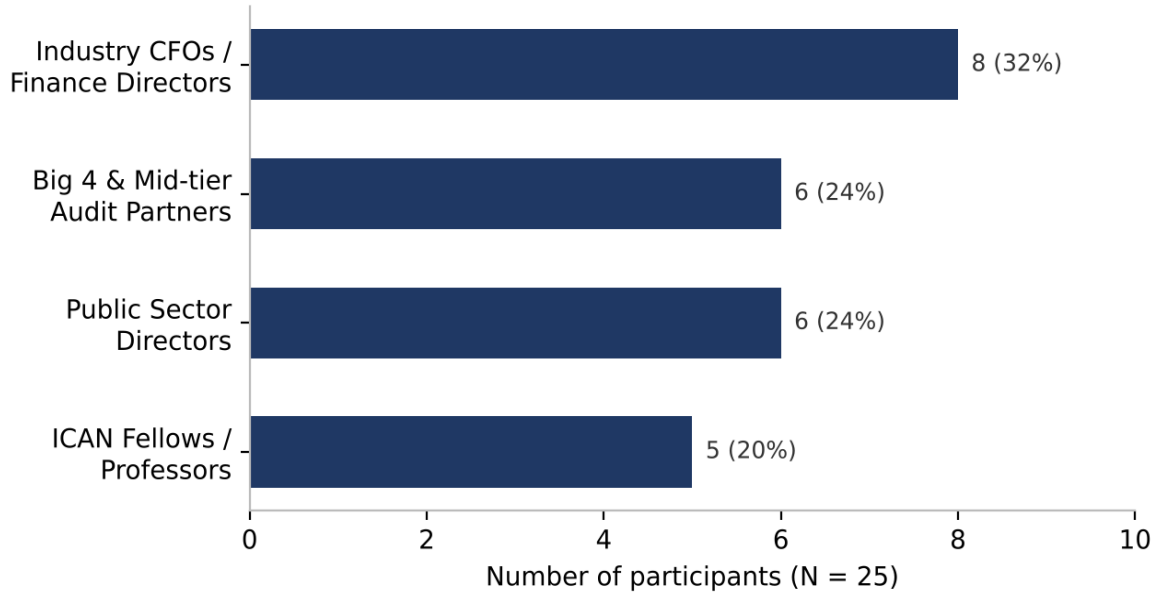


Figure 1: *Distribution of Participants by Category*
Source: Field data, 2025.

3.3 Research Instrument
Data were collected using a semi-structured interview guide of 14 questions, validated by two Professors.

3.4 Data Collection Procedure
Interviews were conducted between January and May 2025. Each lasted 45 to 70 minutes and was audio-recorded with the participant's consent. Saturation was reached at the 21st interview, and all 25 interviews were retained in the analysis.

3.5 Method of Data Analysis
Recordings were transcribed and analysed thematically following the six-phase approach of Braun and Clarke (2006), supported by NVivo 12. The analysis produced 78 initial codes, which were collapsed into four major themes.

3.6 Trustworthiness
Trustworthiness was established through member checking (10 participants), an audit trail, inter-coder reliability of 0.84, and ethical clearance from Rivers State University. Table 2 summarises the study design.

Table 2: *Summary of Research Design and Analytic Procedure*

Element	Description
Design	Qualitative phenomenology
Study area	Lagos, Abuja and Port Harcourt
Participants	25 senior accountants with 15+ years' post-qualification experience
Sampling	Purposive and snowball; saturation at the 21st interview
Instrument	Semi-structured interview guide (14 questions), validated by 2 Professors
Data collection	January–May 2025; 45–70 minutes per interview; audio-recorded with consent
Analysis	Thematic analysis (Braun & Clarke, 2006) using NVivo 12; 78 codes collapsed into 4 themes
Trustworthiness	Member checking (10 participants), audit trail, inter-coder reliability = 0.84, RSU ethical clearance

Source: Researcher's design, 2025.

4. DATA ANALYSIS AND PRESENTATION OF FINDINGS

4.1 Analytic Overview

The interview data were analysed thematically, and findings are reported against the four research questions and propositions. Frequencies show the number of the 25 participants whose accounts referred to a given issue; percentages are computed on N = 25. Table 3 maps the four themes to the research questions and propositions.

Table 3: *Thematic Map: Themes, Research Questions and Propositions*

No.	Theme	RQ	Tests	Headline result
1	Evolution of the accountant's role	RQ1	H01	Four-stage evolution model, 1990 to date
2	Future-ready competencies	RQ2	H02	Five competency domains, cited by 80%–96% of participants
3	Challenges hindering transition	RQ3	H03	Five challenges, each cited by more than 50% of participants
4	Way forward	RQ4	H04	Five-pillar model

Source: Field data, 2025.

4.2 Theme 1: Evolution of the Accountant's Role (RQ1 and H01)

Participants described four distinct stages in the evolution of the accountant's role in Nigeria, each defined by its dominant function and tools (Table 4 and Figure 2).

Table 4: *Four-Stage Evolution Model of the Accountant's Role in Nigeria (Emergent from Data)*

No.	Period	Role title	Core function	Dominant tool	Illustrative evidence
1	1990–2005	Bookkeeper / Scorekeeper	Ledger posting, payroll	Manual ledger, typewriter	"Posting with pen, carrying ledger" [Fellow_01]
2	2006–2015	Financial Reporter	IFRS conversion, statutory audit	Excel, Peachtree	"IFRS made us compliance officers" [Partner_03]
3	2016–2023	Digital Analyst	Data analytics, TaxPro Max advisory	QuickBooks, Power BI	"Excel no longer enough" [CFO_02]
4	2024–date	Sustainability Strategist / AI Assurance Provider	ESG assurance, carbon accounting, AI audit	AI, IFRS S1/S2, Blockchain	"I advise board on climate risk" [CFO_07]

Source: Field data, 2025.

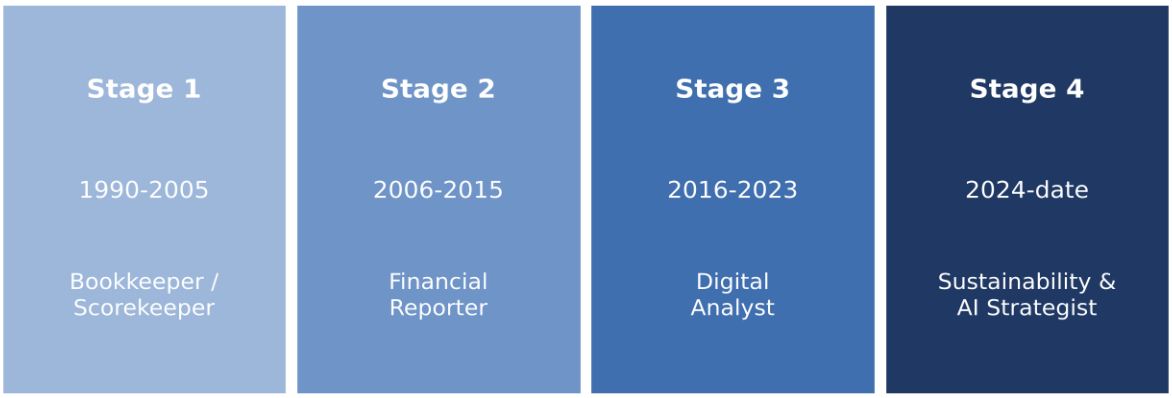


Figure 2: *Four-Stage Evolution of the Accountant's Role in Nigeria*
Source: Field data, 2025.

Decision on H01: Rejected. The thematic evidence shows that the role has evolved significantly from bookkeeping to strategic functions.

4.3 Theme 2: Future-Ready Competencies (RQ2 and H02)

Participants identified five domains in which traditional competencies are becoming obsolete and new ones are required. Sustainability reporting was the most frequently cited domain (96%), followed by technical accounting (92%), taxation (88%), audit and assurance (84%), and soft and ethical skills (80%). The mean prevalence across the five domains was 88%.

Table 5: *Future-Ready Competency Framework (FRCF): Author Developed*

Domain	Obsolete competency	Future-required competency	Freq.	%
Technical Accounting	Double entry, historical cost	Carbon accounting, data analytics, blockchain triple-entry	23/25	92%
Taxation	Manual filing, WHT	Digital tax, e-invoicing, crypto tax, transfer pricing	22/25	88%
Audit & Assurance	Sampling, vouching	Continuous audit, AI anomaly detection, ESG assurance (ISAE 3000)	21/25	84%
Sustainability Reporting	CSR narrative	IFRS S1/S2, GRI, <IR>, Scope 1, 2, 3	24/25	96%
Soft & Ethical Skills	Numeracy only	Critical thinking, data storytelling, AI ethics, stakeholder engagement	20/25	80%

Source: Field data, 2025.

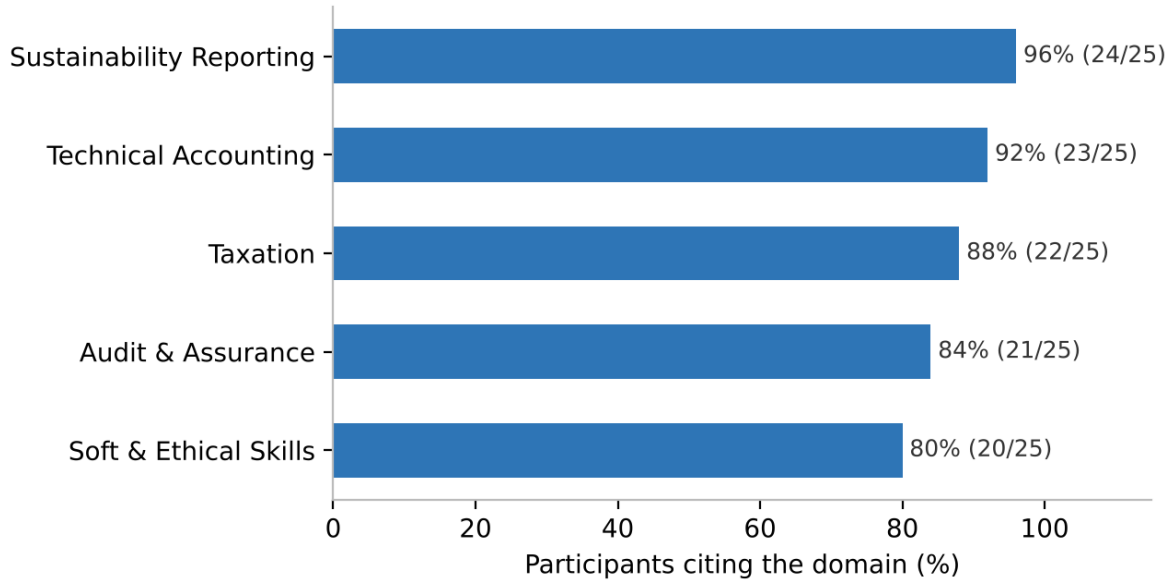


Figure 3: *Prevalence of Future-Ready Competency Domains*
Source: Field data, 2025.

As one partner observed: *"Big 4 no longer hire accountants who only know debit/credit. They hire data scientists who happen to know accounting."* [Partner_02]

Decision on H02: Rejected. A significant competency gap exists: traditional competencies are becoming obsolete and new ones are required.

4.4 Theme 3: Challenges Hindering the Transition (RQ3 and H03)

Five challenges were identified, and all were cited by more than half of the participants. Curriculum obsolescence was the most prominent (88%), followed by technophobia and resistance (72%). The mean prevalence across the five challenges was 69.6%.

Table 6: *Challenges Hindering the Transition to Future-Ready Roles*

Challenge theme	Freq.	%	Illustrative evidence
Curriculum obsolescence (NUC 2010 benchmark, ICAN syllabus lag)	22/25	88%	"Universities still teach manual trading account"
Technophobia and resistance (fear of job loss, age factor)	18/25	72%	"At 52, learning Python is difficult" [Dir_04]
Cost and infrastructure (power, internet, software cost)	17/25	68%	"Power BI license $20, no light"
Data unavailability (no Nigerian emission factors)	16/25	64%	"How calculate carbon without factors?"
Regulatory uncertainty (no carbon tax standard)	14/25	56%	"No local standard for carbon"

Source: Field data, 2025.

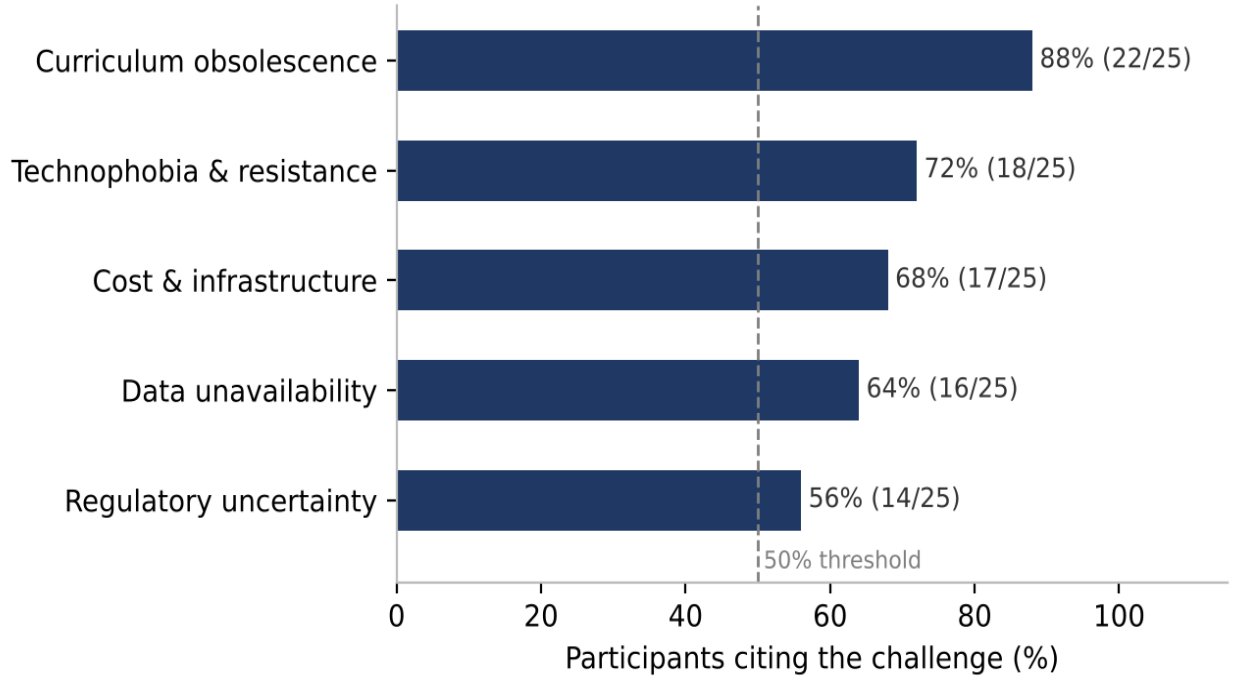


Figure 4: *Prevalence of Challenges Hindering the Transition*
Source: Field data, 2025.

Decision on H03: Rejected. The challenges significantly hinder the transition, as all five exceed the 50% mark.

4.5 Theme 4: The Way Forward, a Five-Pillar Model (RQ4 and H04)

Participants' proposals were organised into a five-pillar model that assigns responsibility to the regulatory, professional, academic, corporate and personal levels (Table 7).

Table 7: *Five-Pillar Model for Making Accountants Future-Ready*

No.	Focus	Proposed actions
1	Regulatory	FRCN phased compliance (2025 for banks, 2026 for PIEs); FIRS to publish an API
2	Professional	ICAN/ANAN to overhaul the syllabus by 2026 and add a Diploma in AI and Sustainability Reporting
3	Academic	NUC to replace the obsolete benchmark; BSc programmes to include Environmental Accounting, AI in Accounting and Data Analytics; TETFund to fund lecturer retraining
4	Corporate	Firms to create a Sustainability and Digital Audit Unit headed by a Chartered Accountant, and link bonuses to ESG KPIs
5	Personal	Every accountant to undertake 40 hours annually on AI, S1/S2 and digital tax, and learn Power BI and carbon accounting

Source: Field data, 2025.

Decision on H04: Rejected. The framework will significantly enhance accountants' preparedness for future roles.

4.6 Summary of Decisions on the Research Propositions

Table 8: *Summary of Decisions on the Research Propositions*

Prop.	Null statement (abridged)	Decision	Basis
H01	Role has not significantly evolved	Rejected	Four-stage evolution model
H02	No significant competency gap	Rejected	Five domains, 80%–96% prevalence
H03	Challenges do not significantly hinder transition	Rejected	Five challenges, 56%–88% prevalence
H04	Framework will not enhance preparedness	Rejected	Five-pillar model

Note: Propositions were explored thematically and not statistically tested.

5. DISCUSSION OF FINDINGS

The findings support Role Theory: the accountant's role has expanded as stakeholder expectations have widened to include the planet, people and data. This is consistent with the IFAC (2023) call for future-fit accountants. High awareness but low competence on S1/S2 mirrors the KPMG (2024) findings for Kenya and Nigeria. The findings also support the Technology Acceptance Model, as perceived ease of use is low because of infrastructural constraints. In line with Institutional Theory, the coercive pressure of the FRCN mandate, the mimetic pressure of Big 4 adoption of AI and the normative pressure of professional bodies are all driving the change.

6. CONCLUSION AND RECOMMENDATIONS

6.1 Conclusion

The accountant's role in Nigeria has irreversibly evolved from bookkeeper to sustainability strategist. Those who remain bookkeepers risk being automated out. The future belongs to accountants who interpret AI outputs, assure ESG data and strategise on digital tax.

6.2 Recommendations

1. ICAN/ANAN should review the syllabus by 2026 to include AI, S1/S2 and blockchain.
2. The NUC should replace the 2010 benchmark with a future-ready curriculum.
3. The FRCN should publish a Nigeria-specific emission factors database.
4. TETFund should fund the retraining of accounting lecturers in RSU and other universities.
5. Every accountant should commit to continuous upskilling.
6. Boards should establish Sustainability Committees chaired by Chartered Accountants.

6.3 Implications

Theoretical implication: The study extends Role Theory and Stakeholder Theory.
Practical implication: The study provides a roadmap for ICAN, ANAN, the NUC and the FRCN.

6.4 Limitations and Suggestions for Further Research

The study is limited to the South-West and South-South regions and to 25 participants. Future studies should cover the North and use mixed methods.

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