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CLOUD ACCOUNTING AND FINANCIAL TRANSACTION TRANSPARENCY IN IMO STATE SUPERSTORES

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Abstract

This study examined the effect of cloud accounting artificial intelligence on financial transaction transparency in Imo State. The study used Quickbooks, Sage50 and Sac as proxy for cloud accounting artificial intelligent to ascertain the effect on financial transaction transparency proxies with accessibility and security, reliability and accuracy, cost efficiency and enhance revenue. The study adopted survey research design. The primary data was used and the close ended constructed three likert scale questionnaire were employed for collecting of data from the respondents. Purposive sampling technique was used to select sample size of 20 staff members of Accountancy Department in Alvan Ikoku Federal University of Education, Owerri, Imo State Nigeria. The ordinal linear regression technique was employed to analyze the data as well as testing of the four hypotheses formulated for the study. From the analysis of the study, it was found out that cloud accounting platform has significant effect on financial transaction transparency. It was also found out that cloud accounting have significant effect on enhanced revenue, There the study concluded that cloud accounting platform significantly improve financial transaction transparency of any institution. Based on these findings, it was recommended that cloud accounting software should and management should encourage the staff involve through seminars and workshop.

Keywords: *Cloud accounting, financial transparency, cost efficiency, artificial intelligence*

Introduction

In the modern landscape of organizational management, the convergence of digital technologies and finance has catalyzed significant transformations in the way businesses operate and manage their financial affairs. Among these innovations, Cloud Accounting AI stands out as a powerful tool using for revolutionize financial transparency within organizations. According to Akpan, Igbekoyi, Ogungbade and Osaloni (2023) cloud accounting is internet software used to access data. It an accounting software hosted on a safe remote saver. Cloud based accounting works by using secured web based software to help streamline business process. This study endeavors to delve into the multifaceted realm of Cloud Accounting AI and its implications for achieving greater financial transparency.

Cloud Accounting AI represents the culmination of advancements in cloud computing and artificial intelligence, offering organizations unprecedented opportunities to streamline financial processes, enhance data accuracy, and facilitate informed decision-making. By leveraging AI algorithms in cloud-based accounting systems, businesses can automate routine tasks, analyze vast volumes of financial data, and generate actionable insights in real-time. However, amid the promises of efficiency and productivity gains, lie a myriad of challenges and complexities that must be navigated to realize the full potential of Cloud Accounting AI in fostering financial transparency.

This thesis sets out to explore and address the key problems encountered in the adoption and implementation of Cloud Accounting AI technologies within organizations. From concerns surrounding data security and integrity to the complexities of regulatory compliance and ethical considerations, each challenge presents unique hurdles that must be overcome to ensure the credibility and reliability of financial information. Moreover, factors such as integration complexity, training and adoption barriers, cost considerations, and the risk of vendor lock-in further complicate the landscape of Cloud Accounting AI deployment.

Through a comprehensive analysis of these challenges, this study aims to provide insights and recommendations for organizations seeking to harness the benefits of Cloud Accounting AI while safeguarding financial transparency, integrity, and accountability. By critically examining the interplay between technology, organizational practices, and regulatory frameworks, this thesis endeavors to offer practical strategies for mitigating risks, addressing gaps, and optimizing the utilization of Cloud Accounting AI to achieve greater transparency and trust in financial operations.

In fact, this study serves as a comprehensive exploration of the intersection between Cloud Accounting AI and financial transparency within organizations. By shedding light on the challenges and opportunities inherent in this dynamic landscape, it seeks to contribute to the body of knowledge surrounding the effective utilization of technology in advancing transparency, accountability, and sustainable business practices in the digital age.

Statement of Problems

The adoption of Cloud Accounting technology presents significant potential for enhancing financial transparency within organizations, yet it also introduces a range of complex challenges. In Nigeria many business firms are yet to adopt the use of ai in their transactions and again it has proven that extant studies did not dwell much on the cloud accounting as artificial intelligence tool for financial transparency. This study aims at analyzing and addressing the key problems associated with Cloud Accounting in relation to achieving financial transparency, including data accessibility, accuracy and reliability issues, cost efficiency and enhance cash revenue. Through a comprehensive examination of these challenges, this study seeks to provide understandings and recommendations for organizations to effectively leverage Cloud Accounting technology while ensuring transparency in financial operations.

Objectives of the Study

The general objective of the study is to investigate the relationship of cloud accounting artificial intelligence and financial transparency selected superstores in Imo State. However, the study specifically examines the following;

i. Evaluate the effective use of cloud accounting software platform in selected superstores in Imo State
ii. Determine the effect of cloud accounting and reliability and accuracy of financial transactions in selected superstores in Imo state.

iii. Evaluate the effect of cloud accounting and cost efficiency on financial transactions of selected superstores in Imo State.

iv. Determine the effect of Cloud accounting and revenue enhancement of selected superstores in Imo State?

1.4 Research Questions

The following research questions were formulated to answer the objectives of the study;

1. To what extent does cloud accounting improve transparency and accessibility of financial information of selected superstores in Imo State?
2. To what extent does cloud accounting affect reliability and accuracy of financial information of selected superstores in Imo State?.
3. To what extent does cloud accounting improve cost efficiency of selected superstores in Imo State?
4. To what extent does Cloud accounting affect revenue of selected superstores in Imo State?

1.5 Research Hypothesis

In line with the objectives of the study, the following hypotheses are formulated in null form;

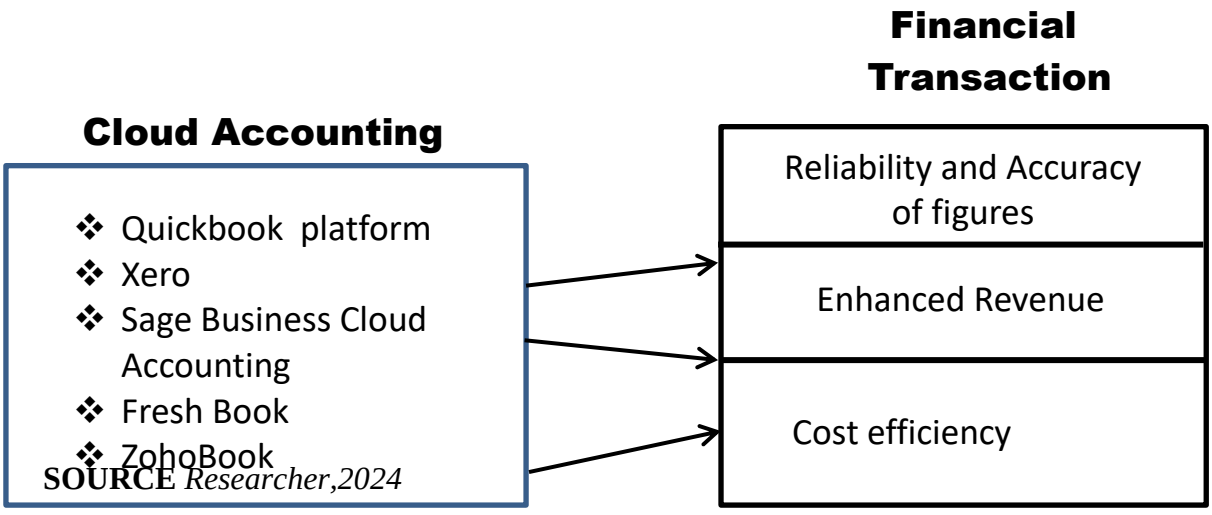
Ho_1 Accessibility and transparency has no significant effect on cloud accounting of selected superstores in Imo State?

Ho_2 reliability and accuracy has no significant effect on cloud accounting of selected superstores in Imo State?

Ho_3 Cost efficiency has no significant effect on cloud accounting of selected superstores in Imo State

Ho_4 Revenue enhancement has no significant effect on cloud accounting of selected superstores in Imo State?

Literature Reviews



SOURCE *Researcher,2024*

Figure 1: SOURCE Researcher,2024

Concept of Cloud accounting

Cloud computing has revolutionized various aspects of business operations, including accounting practices. Cloud accounting is artificial intelligent application that aids the operation of accounting process. It also known as online accounting, involves using web-based software hosted on remote servers to manage financial transactions and processes. Cloud accounting represents a set of distributed applications and services, access of information and data stored electronically without the user knowing physical location and configuration of system rendering the services (Ogbenefegha, 2019). Cloud accounting is also software hosted on remote servers accessed through the internet. Cloud accounting software are the software that perform accounting tasks. This software are quickbook, freshbook, zoho book, sage business cloud accounting and xero software platform. According to Ahadzie, Osei-Bryson, and Rahman (2019)novel approach to accounting transactions have gained important attention from researchers and practitioners due to its numerous benefits such as scalability, accessibility, cost-effectiveness, and enhanced collaboration capabilities. The further highlight that cloud accounting enables users to access financial data anytime, anywhere, as long as they have an internet connection. This accessibility facilitates real-time decision-making and allows for greater flexibility in managing financial processes. Cloud accounting eliminates the need for costly hardware investments and maintenance (Wang, Duan, and Niu (2020), by outsourcing IT infrastructure and maintenance to cloud service providers, organizations can reduce upfront costs and enjoy predictable subscription-based pricing models. Despite the numerous benefits of cloud accounting, Kopp, Steininger, and Wulf (2019) believes that cloud accounting has some challenges and concerns as regards to security and privacy. Storing sensitive financial data on remote servers raises questions about data security, privacy breaches, and compliance with regulatory requirements. Therefore, it is essential for organizations to implement robust security measures and choose reputable cloud service providers to mitigate these risks for reliable financial transaction.

Concept of Financial Transparency

Financial transparency has gathered noteworthy attention in both academic research and policy maker debates due to its importance in promoting accountability, trust, and efficiency in financial markets. Financial Transparency is the act of publicly disclosure relevant financial data to stakeholders (Denise, 2024). This transparency can be achieved through various means, such as financial statements, reports, and disclosures. It also refers to the accessibility and comprehensibility of financial information, particularly regarding transactions, to stakeholders. According Bae, Stulz, and Tan (2008) greater transparency reduces information asymmetry between market participants, leading to more accurate pricing of financial assets and improved allocation of capital. This, in turn, fosters liquidity and reduces transaction costs in financial markets. Furthermore, financial transparency enhances investor confidence and trust in financial institutions and markets La Porta et al. (2006). When investors have access to timely and reliable information about financial transactions, they are better equipped to make informed decisions, which can contribute to market stability and integrity. Allen and Carletti (2008) emphasize that transparent reporting of financial transactions facilitates early detection of financial imbalances and vulnerabilities, allowing regulators to take timely corrective actions to prevent systemic crises. Acharya and Richardson (2009) talks about downturn of financial transparency as regards to transparency

and confidentiality, striking the right balance between these two transparency and confidentiality is every important while disclosing information to the stakeholders. Moreover, the effectiveness of transparency initiatives depends on the quality and reliability of the disclosed information. Hail and Leuz (2006) opines the significance of high-quality accounting standards and reporting practices in ensuring the credibility of financial information. Poor-quality or misleading disclosures can undermine investor confidence and distort market perceptions, ultimately impeding the benefits of transparency.

Enhance revenue and cloud accounting

Revenue enhancement is refers to a way businesses improve profits by increasing sales from their existing customer base without acquiring new customers or making substantial investments (dealhub, 2023). It involves increasing the income generated by a business or organization through various strategies and initiatives, while focusing on optimizing cost, revenue enhancement concentrates on maximizing earnings. According to Chukwu and Nwachukwu (2021) any strategy that reduces expenditure enhances revenue. Cloud accounting can enhance revenue by improving efficiency, providing real-time insights, scaling with business growth, saving costs, optimizing cash flow, strengthening customer relationships, ensuring compliance, and facilitating integration with other business systems. It may not directly generate revenue on its own though it plays a critical role in supporting and facilitating revenue-generating activities across the organization. Cloud accounting eliminates the need for costly on-premises infrastructure and IT support, offering a cost-effective alternative (Abdullah, 2017). With subscription-based pricing models, businesses pay only for the resources they use, avoiding hefty upfront investments. Moreover, cloud accounting reduces overhead expenses associated with maintenance, upgrades, and security, freeing up financial resources that can be reinvested into revenue-generating initiatives.

Cost Efficiency and cloud accounting

Cost efficiency refers to the ability of a business to achieve its stated goals while minimizing the amount of resources, particularly financial resources, used in the process. According to Chukwu and Nwachukwu (2021) cost efficiency is optimization of cost and maintaining the quality of services. In simpler terms, it's about getting the most value out of money spent. In business environment currently, efficiency is not just a slogan; it's a necessity for survival and growth. One area where efficiency can make a significant impact is accounting. Traditionally, businesses have relied on on-premises accounting software, which often comes with heavy upfront costs, maintenance expenses, and limitations in scalability. However, with the advent of cloud accounting solutions, a paradigm shift has occurred, offering businesses a more cost-effective and agile alternative. This technology eliminates the need for physical infrastructure, such as servers and on-site IT support, thereby reducing upfront capital expenditures. Cloud accounting offers a compelling value proposition for businesses seeking cost efficiency and agility in their financial operations. Its solutions empower organizations to focus on growth and innovation while optimizing their bottom line (Abdullah,2017). As technology continues to evolve, embracing cloud accounting represents not just a cost-saving measure but a strategic investment in future-proofing business operations

Reliability and accuracy and cloud accounting

Reliability and accuracy are two essential qualities of data that are often used to assess its quality and usefulness (Olsola, Bosede,Olubu (2024). Reliability is defined as consistency, stability, and repeatability of data over time and across different conditions. It means that dataset is considered reliable if it produces consistent results when measured repeatedly under the same circumstances. Accuracy refers to how close data is to the true or correct value. Accurate data is free from errors, bias, or distortion and provides a true representation of the phenomenon being measured (Gracesheila, Nurafni , Riwajanti.2024). Ensuring both reliability and accuracy often it involves careful planning and execution of data collection processes, validation checks, and quality assurance measures. Additionally, transparency about the methods used and potential limitations of the data can help users interpret and utilize it effectively. Cloud accounting offers numerous benefits in terms of accessibility, scalability, and cost-effectiveness, its reliability and accuracy depend on factors such as service provider reputation, data security measures, system uptime, and the integrity of financial data. Selecting a reputable provider, implementing robust security measures, and leveraging automation features, businesses can maximize the reliability and accuracy of their cloud accounting systems.

Theoretical Review

Stakeholder Theory:

Stakeholder theory was propounded by R. Edward Freeman (1984), the theory emphasizes considering the interests of all stakeholders including employees, customers, suppliers, and the community, in organizational in decision-making. Cloud accounting systems can improve financial transparency by providing stakeholders with access to relevant financial information, enabling them to make informed decisions and hold the organization accountable for its actions, thus fostering trust and long-term relationship. The primary users of cloud accounting are stakeholders people that something to do with financial transaction like investors, creditors, customers, and government agencies. Tahmina (2017) postulated that the purpose of cloud accounting is to provide financial transaction transparency to the stakeholders. However, the assumption of this theory in this study it develops an artificial intelligent software like cloud accounting platform for customers, investors, and financial regulators and analysts financial transaction that must be verifiable, accurate, comparable, understandable, timely, and cost-effective

Empirical Reviews

Wahhab, et al. (2024), examined the significant impact of cloud accounting technologies as a type of innovation in information technology and its contribution to enhancing the financial reporting standard within the scope of international standards. Used a questionnaire and the total number of questions reached 26. The hypotheses were examined using descriptive statistics, the Pearson correlation matrix, and the structural equation modeling technique with the statistical software SPSS version 26. Their

finding revealed a statistically significant influence of cloud accounting on quality financial reporting. In a study investigated by Akai, et al. (2023), investigated on the effect of cloud computing on the financial statement in banks in Nigeria, the study used questionnaire Likert 5-point structured questionnaire. Their finding showed that software has a positive statistical but direct impact on reporting quality; infrastructure has a positive and huge influence on reporting quality. In research evaluated by Sidhu, A. S., & Jassal, G. S. (2020) Impact of cloud accounting on audit quality and efficiency: This review examines empirical evidence on the impact of cloud accounting adoption on audit quality and efficiency, considering factors such as data integrity, accessibility, and collaboration between auditors and clients.

Peter and Fred-Horsfall (2023),carried study on the effect of online accounting on accounting quality and selected of five (5) banks in Nigeria as population. Cloud proxy as Software as a Service (SAAS), Infrastructure as a Service (IAAS), Service (PAAS), and Network as a Service (NAAS) are used to assess their influence on the performance of economic reporting. The finding of the study shows that cloud software promote economic reporting of the selected banks. Apalowowa O.D., Deji-Oyeleye B. O., and Alo (2024) investigates cloud accounting and the quality of financial reporting of Nigerian deposit money banks. The study used the survey research design because the opinions of persons concerned about the subject matter were gathered. Data for the study was obtained from primary sources through the administering of a well-structured questionnaire. The study used Random Sampling Technique and Stratified Sampling Technique to select DMBs' in Abeokuta Ogun state, Ibadan in Oyo state, and Akure in Ondo states based on the year of their creation. The findings revealed that truthfulness is statistically insignificant in the quality of financial reporting. Furthermore, the findings revealed that usefulness has a significant difference in the quality of financial reporting of Nigerian (DMBs). The study recommended among others that reputable cloud accounting software that complies with Nigerian regulatory requirements and offers features tailored to the banking sector should be adopted.

The primary users of accounting reports provided outside a company are usually investors, creditors, customers, and government agencies. Tahmina (2017) posited that the purpose of accounting is to provide financial information about the organization's economic issues to interested parties for use. However, the usefulness of the solution can be considered as well as the impact of external reporting on management decisions and the effect of feedback activities of accountants and bookkeepers. The assumption of this theory in this study it develops a knowledge-based decision-making process for customers, investors, tax authorities, and financial regulators because the information in cloud accounting must be verifiable, accurate, comparable, understandable, timely, and cost-effective.

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Methodology

This study adopted a survey research design method to gather information on cloud

Model Specification

The study modifies a model to capture an important measurement of financial reporting quality.

$CA = \beta 0 + \beta 1RAit + \beta 2CEit + \beta 3EREit$ ……equation.

Therefore, truthfulness and usefulness were incorporated into the model in shaping financial reporting quality.

Where: CA = Cloud accounting

RA = Reliability and Accuracy of data

CE= Cost Efficiency

ERE = Enhanced Revenue.

Ut = Random variable owned to capture another variable that affects cloud accounting on financial reporting quality. A prior expectation is stated thus; $\beta 1, \beta 2, >0$.

The dependent variable for the study is cloud accounting proxies cloud software (quickbook, Xero, Sage and Fresh book. While independent variable is the financial transaction transparency proxy by reliability and accuracy. Cost efficiency and enhanced revenue.

Data Analyses and Discussion of Findings

NORMALITY

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
LogCA	.445	20	.000	.579	20	.000
LogRA	.358	20	.000	.612	20	.000
LogCEF	.306	20	.000	.773	20	.000
LogERE	.445	20	.000	.579	20	.000

a. Lilliefors Significance Correction

The test was done to ascertain the data distribution of data. From the result it shows that all 20 cases (100.0%) are valid for the variable CA, meaning there are no missing values. Similarly, all 20 cases (100.0%) are valid for the variable RA, with no missing values.. Also All 20 cases (100.0%) are valid for the variable CEF, indicating no missing values. Likewise, all 20 cases (100.0%) are valid for the variable ERE, with no missing values. Absence of

missing values for all variables (CA, RA, CEF, and ERE) indicates that the dataset is complete, with information available for all observations across these variables. Having complete data is beneficial for statistical analyses as it allows for maximum utilization of available information without the need for imputation techniques to handle missing values. With no missing data, the analyses conducted on these variables can be considered more robust and reliable, as they are based on the entire dataset without any loss of information due to missing values.

DESCRIPTIVE STATISTICES

The descriptive statistics tools used are tables, mean, mode, skewness, and kurtosis as well as Maximum Likelihood ML-Censored Normal (TOBIT) (Newton Raphson/Marquardt steps analysis to investigate the influence of cloud accounting on financial transparency of Supersores in Imo State.

Descriptive

			Statistic	Std. Error
LogCA	Mean		.0716	.03135
	95% Confidence Interval for Mean	Lower Bound	.0060	
		Upper Bound	.1372	
	5% Trimmed Mean		.0552	
	Median		.0000	
	Variance		.020	
	Std. Deviation		.14021	
	Minimum		.00	
	Maximum		.44	
	Range		.44	
	Interquartile Range		.07	
	Skewness		1.770	.512
	Kurtosis		1.789	.992
LogRA	Mean		.0563	.02300
	95% Confidence Interval for Mean	Lower Bound	.0081	
		Upper Bound	.1044	
	5% Trimmed Mean		.0404	
	Median		.0000	
	Variance		.011	
	Std. Deviation		.10286	
	Minimum		.00	
	Maximum		.40	
	Range		.40	
	Interquartile Range		.10	
	Skewness		2.386	.512

	Kurtosis		6.131	.992
LogCE	Mean		.1258	.03260
	95% Confidence Interval for Mean	Lower Bound	.0576	
		Upper Bound	.1940	
	5% Trimmed Mean		.1177	
	Median		.0485	
	Variance		.021	
	Std. Deviation		.14578	
	Minimum		.00	
	Maximum		.40	
	Range		.40	
	Interquartile Range		.30	
	Skewness		.544	.512
	Kurtosis		-1.476	.992
LogERE	Mean		.0716	.03135
	95% Confidence Interval for Mean	Lower Bound	.0060	
		Upper Bound	.1372	
	5% Trimmed Mean		.0552	
	Median		.0000	
	Variance		.020	
	Std. Deviation		.14021	
	Minimum		.00	
	Maximum		.44	
	Range		.44	
	Interquartile Range		.07	
	Skewness		1.770	.512
	Kurtosis		1.789	.992

Source: SPSS Output (2024)

The average value of the dependent variable CA is 1.25. This indicates that, on average, the value of CA is around 1.25. The 95% confidence interval for the mean of CA ranges from approximately 1.0099 to 1.4901. This suggests that we are 95% confident that the true population mean of CA falls within this interval. The variance of CA is 0.263. This indicates the degree of spread or dispersion of AS values around the mean. A higher variance suggests greater variability in AS scores. The standard deviation of CA is 0.51299. This is a measure of the average deviation of CA scores from the mean. A higher standard deviation indicates greater variability in CA scores. The minimum value of CA is 1.00, and the maximum value is 2.75. This shows the range of CA scores observed in the data. The range of CA (the difference between the maximum and minimum values) is 1.75, which further indicates the spread of AS scores. The skewness of CA is 2.031, indicating a right-skewed distribution. This suggests that there may be some CA scores that are significantly higher than the mean, pulling the distribution to the right. The kurtosis of CA is 3.241, indicating a distribution with

heavier tails than a normal distribution. This suggests that CA scores may have more extreme values compared to a normal distribution. Similar to CA, each predictor variable (RA, CEF, ERE) is described in terms of mean, confidence interval for mean, variance, standard deviation, minimum, maximum, range, skewness, and kurtosis. All predictor variables exhibit positive skewness, indicating a skew towards higher values. This suggests that the distributions of RA, CEF, and ERE may also be right-skewed. Notably, the kurtosis of RA is quite high (9.696), indicating heavy tails and potentially extreme values in the distribution. These descriptive statistics provide valuable insights into the distributional characteristics of the variables CA, RA, CEF, and ERE. The skewness and kurtosis values suggest the data for the study normality distributed. The variability in CA scores, as indicated by the standard deviation and variance, suggests that there may be considerable differences among individuals in terms of their CA values. Understanding the distributions of these variables is crucial for further analysis.

TEST OF HYPOTHESIS

Parameter Estimates

		Estimate	Std. Error	Wald	Df	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
Threshold	[CA = 1.00]	44.655	49.624	.810	1	.368	-52.606	141.915
	[CA = 1.25]	54.577	55.943	.952	1	.329	-55.070	164.224
	[CA = 1.75]	64.637	54.268	1.419	1	.234	-41.726	170.999
	[CA = 2.00]	72.219	57.434	1.581	1	.209	-40.349	184.786
	[CA = 2.25]	82.417	62.986	1.712	1	.191	-41.033	205.867
Location	RA	3.574	26.416	.018	1	.005	-48.201	55.349
	CEF	4.640	24.418	.036	1	.050	-43.217	52.498
	ERE	27.191	21.444	1.608	1	.020	-14.838	69.219

Link function: Logit.

The regression analysis revealed that cloud accounting encourages reliability and accuracy (RA), cost efficiency (CE) and enhanced revenue (ERE) of financial transaction. This result shows that all the independent variables are statistically at 0.05% as the result of P-value stood at .005, .050 and .020 respectively. The result disagreed with Akai (2023) and Apalowowa and Deji-Oyeleye and Alo (2024) assertion that cloud accounting do not show trustfulness on financial reporting quality and agreed with Abbas (2024) findings that cloud

accounting affect the quality of financial reporting of Nigerian deposit money banks, the study is agreement with the studies of

Discussion of Findings

The emergence of new technologies all over the world has transformed the entire process of business organization and accounting applications. In business environment where there are hardy competitions, firm devices means have competitive advantages over others and still maintaining quality services. Cloud accounting has shown to be one of platforms that help render quality service. Cloud accounting is the application of the internet that is always accessible from anywhere via an internet connection. The findings above revealed that reliability and accuracy (RA), cost efficiency (CE) and enhanced revenue (ERE) of financial transaction are statistically significant. This implies that cloud accounting enhances financial transaction transparency of the selected superstores in Imo state. Therefore, this study rejects the previously stated hypothesis that there is no significant relationship between cloud accounting and financial transaction transparency. Hence, this study support the study of Abbas (2024) and disagreed with the study of Akai (2023) and Apalowowa and Deji-Oyeleye and Alo (2024) assertion that cloud accounting do not show trustfulness on financial reporting. Based on the findings of this study, the study concludes that cloud accounting has significant effect on financial transaction transparency on superstores in Imo State, Nigeria.

Conclusion and Recommendations

In conclusion, cloud accounting is the bedrock of financial transaction transparency in Imo State Superstores. cloud accounting AI a transformative tools of financial management, offering unqualified flexibility, accessibility, and efficiency to businesses of all sizes. Moreover, the cost-effectiveness, real time data reporting and collaborations of cloud accounting solutions make them indispensable tools for driving growth and innovation in present dynamic business environment. As businesses continue to embrace digital transformation, adopting cloud accounting is not just an option but a basic necessity for firms who are niching for competitive advantage and sustainability in business. The study recommended that organization should acquire cloud accounting software in other to enhance their financial transaction and also gain the confidence of the stakeholders (customers, investors, employees and employers). So since cloud accounting software are host on the internet government should make sure that connectivity move beyond the urban areas in Imo State.

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