

**THE EFFECT OF ACCOUNTING INFORMATION ON DECISION MAKING IN AN
ORGANIZATION**

A CASE STUDY OF MTN UGANDA

BY

NAKITENDE JOAN FLORENCE

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**A RESEARCH REPORT SUBMITTED TO THE COLLEGE OF ECONOMICS AND
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DECLARATION

I, NAKITENDE JOAN, declare that this is my original work and has never been presented to any institution or university for any academic award.


Signature.......... Date.....24th / 04 / 19......

NAKITENDE JOAN

REG NO: 1162-05014-05125

APPROVAL

I certify that this research proposal under the title “The effect of accounting information on decision making of an organization” has been under my supervision and it is ready for submission to Kampala International University.

Signature.......... Date.....22/4/2019.....

MS. MUDONDO ERINA
(SUPERVISOR)

DEDICATION

I dedicate this research proposal to my parents Mr. & Mrs. Sserunjoji, my brother Ronald and my sisters Rovine and Ritah who have been guiding me in this process and all people who have supported me in all possible ways to come up with this kind of work.

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ABSTRACT

The study focused on the effect of accounting information on decision making of an organization. The study was carried out at MTN Uganda located in Jinja, Uganda. The objectives of the study were to examine the users of accounting information, the qualities of good accounting information that influence effective decision making and the relationship between accounting information and decision making of MTN Uganda. Related literature on quality management and financial performance of an organization was reviewed. Cross-sectional study design was chosen because it was the most appropriate given the nature of the objectives and limited time available to conduct this research. Qualitative and Quantitative research designs were used and processed using qualitative models to show what existed at MTN Uganda. A sample of 25 respondents was selected using simple random sampling technique together with purposive sampling which helped the researcher select respondents of different categories.

A population of 40 individuals was chosen in which a sample of 25 respondents was selected using purposive and simple random sampling technique. Primary data was collected using closed ended questionnaires with questions drafted from the objectives of the study rated using the 5 point likert scale and secondary data was collected from the secondary data sources was presented using, frequency tables and analyzed using frequency tabulation.

The study found out that various individuals in accounting department, suppliers, government agencies, employers and their union representatives, managers need accounting information. The findings indicated that good accounting information must be relevant, should achieve cost benefits balance, timeliness is required for good accounting information; it must be accurate, clarity and conciseness. The study concluded that the information supplied by the accountant shows the effect of risk and uncertainty and the range of likely decision making outcomes. The recommendation was made that MTN Uganda should use accounting information systems effectively to verify the accuracy of accounting information provided by the accountants and a precedent database should formulate the accounting standards based on the systems of management. Further studies should be conducted on the effect of accounting information on the effectiveness of an organization

CHAPTER ONE

INTRODUCTION

This chapter presents the background of the study, statement of the problem, purpose, general objectives, specific objectives, research questions, scope, significance and definition of key terms.

1.1 Background of the study

In recent years, accounting information was used in many organizations established in American countries. Accounting is concerned with providing information, which will help decision makers to make decisions. To enhance creditability and utility of the information, the decision making process, established concepts, principles, standard and legal requirements are strictly followed in order to translate physical facts into money values and ensures that all types of report are integrated and prepared on consistent basis, Weber (2010).

Making the right decision depends on the possession of appropriate, accurate and up to date information provided and presented in a meaningful way. This study set out to examine the contribution of sound accounting system in providing the management with financial and other information basis for dealing with decision problems that arises from their organizational operations, Stuart 2015. The information provided by financial statement, cash flow, variance analysis, managerial costing in planning, organizing decision-making and control are invaluable to achieve objectives of the various interest groups. In spite of all the arrays of accounting tools at our disposal, organizations still wobble, trouble down the drain Machael (2011).

The computation and interpretation of analytical ratios from financial statement enable organization to determine their operation trends and provide a basis for management decision making. Other users of financial analysis are used in making financial decision and achieving the goal of sustainability determines compliance with regulatory requirements. Financial analysis is an investment that has positive return in the future on how decision will be made, how to manage the finances to achieve the strategic goals of the institution through decision making, Weber (2010).

According to Stuart (2012), Many people think that accounting as a highly technical field which can be understood only by professional accountants actually nearly everyone practices accounting in one form or the other. In modern times, management requires a wide variety of

information to successfully accomplish its aim and objectives. This information is mainly determined by the element of uncertainty about the future and lack of knowledge about the present. Some of these decisions are of strategic importance having a large impact on the business, others are routine operating decision, Machael (2010). Therefore accounting information is based on laws and regulations governing the handling of accounting report contained in the financial reports of organization. Making the right decision depends on the possession of appropriate, accurate and up to date information provided and presented in a meaningful way. This study set out to examine the contribution of sound accounting system in providing the management with financial and other information basis for dealing with decision problems that arises from their organizational operations, Jackson (2016).

MTN Uganda is a registered company dealing in telecommunication services based in South Africa. Accounting information MTN Uganda is generally used by executives to make decisions, develop company strategies, and generate reports for shareholders, internal personnel, and regulatory agencies, streamline accounting cycles and reduce the incidence of accounting errors.

1.2 Statement of the Problem

MTN Uganda Compels to carry out a great deal of book-keeping records based on accounting principles and information provided with the perpetual increase in the number of consumers of the company's products, it has become necessary to devise a systematic mean in handling the resultant book-keeping and accounting activities. MTN Uganda faces the challenges of proper and adequate contemporal accounting information for management decision. The company itself tries to coordinate all these challenges effectively and efficiently so as to minimize any anticipated and unanticipated pitfalls, but the challenges still arise (MTN Uganda report, 2015). According to this report, improper attention to the accounting system and handling of accounting information has given birth to the poor planning and decision making, poor organization and control of business activities and in administrative activities of the organization. This therefore has prompted the researcher to conduct further investigation on the effect of accounting information on decision making of an organization.

1.3 General Objective

To investigate the effect of accounting information on decision making of an organization

1.4 Specific Objectives

- i. To examine the users of accounting information
- ii. To examine the qualities of good accounting information that influence effective decision making of MTN Uganda
- iii. To establish the relationship between accounting information and decision making of MTN Uganda

1.5 Research questions

- i. What are the users of accounting information?
- ii. What are the qualities of good accounting information that influence effective decision making of MTN Uganda ?
- iii. What is the relationship between accounting information and decision making of MTN Uganda ?

1.6 Scope of the Study

1.6.1 Subject Scope

The study was based on the effect of accounting information on decision making in an organization. The study focused on the users of accounting information, the qualities of good accounting information that influence effective decision making and the relationship between accounting information and decision making of MTN Uganda.

1.6.2 Time Scope

The study took a period of 2 months (February–March) 2019 and considered the documentary records for two years period ended from (2012-2014).The researcher based on those records to draw a conclusion in the process of compiling a report.

1.6.3 Geographical Scope

The study was carried out at MTN Uganda located at Jinja, Uganda.

1.7 Significance of the study

This research study will help to maximize the beneficial impact of accounting information on the decision making process of an organization. This boosts the profitability of the organization as well as ensuring its continuity as a business entity.

The study will help in the efficient allocation of scarce resources that have alternative being use as well as increase productivity thereby uplifting the standard of living. It will review the improvement in the organization or company handling the accounting information and show equally the ways through which improvement could be accomplished.

In fact, all interested groups like shareholders, employers, investors, creditors, government etc will benefit immensely. This project will equally serve as a reference to students who may be interested to embark on a research of this nature.

1.8 Definition of terms

Accounting Information: This is a system designed to obtain the financial position of an organization as at the end of the period.

Information: Is a processed data used in obtaining detailed data about a particular person, thing or place.

Financial Information: This is information summarized by a company's activities over the last year. They consist of the profit and loss account, the cash flow statement etc.

Decision Making: This is the end of deciding between alternative courses of action. Running of a business, accounting information and techniques are used to facilitate decision models such as discounted cash flow.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This literature review provides the conceptual architecture and theoretical support for this research by grounding it on prior knowledge. It is an attempt to review the existing literature related to the study.

2.1 Users of accounting information in an organization

Wahab (2013) stipulates that various individuals and institutions use the economic data that are gathered and communicated by the accounting system for assistance in making decision regarding future actions. For example, investors in business enterprise need information on the financial condition and result of operations of the enterprise in order to access the profitability and risk of their investors in the enterprises.

Bankers and suppliers need accounting information with which to appraise the financial soundness of a business organization and to access the risk involved in making loan and granting credit. Government agencies are concerned with the financial activities of business organizations for purpose of taxation and regulation, Meigs (2008).

Employer and their union representatives are virtually interested in the stability and probability of the organization that hire them, Wilson (2014). The dependent individuals who are most involved with the end product of accounting are those charged with responsibility of directing the operations of the enterprise. They are often referred to as “management” managers rely upon the accounting information to assist them in evaluating current operations and in planning future operations. Accounting is a language which communicates financial information to people who have an interest in organization manager, shareholder and potential investors, employees, creditors and the government, Wilson (2014).

Managers require accounting information which will assist them in their decision making and control activities for example, information needed on the estimated selling price, cost, demand competitive position and profitability of various products which are made by the organization. Shareholders require accounting information on the value of their investment and the income which is derived from their shareholding. Employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies, Meigs (2011).

Creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations, Lovis (2011). Government agencies like statistical offices collect accounting information which is needed such as information for the detail of sales activity, profit investments, stocks, dividend paid, and the proportions of profits absorbed by taxation and so on. In addition the Inland Revenue is needed in accounting information for purpose of taxation. All these information are important for determining policies to manage the economy, Jackson (2016).

Accounting information is not confined to business organization as stated above. Accounting information for the individual is also important. For example, credit will only be extended to an individual after the prospective borrower has furnished reasonable accounting information of his private financial affairs. Non – profit making organization such as local authorities also require accounting information for decision making and for reporting the result of their activities. For example, a sport club with required information on the cost of undertaking the various activities so that a decision will be made on the resources which must be used to finance them, Lovis (2011).

An examination of the various users of accounting information indicates that they can be sub – divided into two categories: Internal users within the organization and External users outside the organization. The above broad category of users into internal and external users presupposes that they need the information for different purposes. Thus the kinds of accounting information they need are also different. In fact accounting information system is one of the largest information systems in most organization, Jackson (2016).

Accountants use accounting information to enhance their role within the organization. The accountant fought a constant battle against the failure of record. During the 1960s the accountant was able to respond to manager's requests for reports on the business activities. Computers provided a more efficient means of keeping the books, and they afforded the accountant quick access to financial information for reporting purposes (Leo Burnet, 2012).

Useful financial reporting establishment is based on accounting information. Many traditional accounting tasks dealing with recording and processing of accounting transactions can be reliably automated thus; technologies add more incremental value to organizations in this regard anymore. Rather, *an* accountant's worth is now reflected in higher-order critical-thinking skills,

such as designing business processes, developing e-business models, providing independent assurance, and integrating strategic accounting knowledge automatically (Hunton, 2012).

2.2 Qualities of good accounting information that influences effective decision making of an organization

Cost Benefits Balance: The characteristics of managerial accounting report information provide general guidelines for their preparation of report to meet the various needs of management, Peterson (2011). In applying these guidelines, considerations must be given to the specific needs of manager and the reports should be tailored to meet these needs. In preparing reports, costs are incurred and a primary consideration is that the value of the management reports must at least be equal to the cost of producing them. This overriding cost- benefits evaluation must be considered no matter how information report may be. Therefore a report should not be prepared if its cost exceeds the benefits derived by users, Wahab (2013).

Relevance: Relevance means that accounting specific action has being considered by management. In applying the concept of relevance it is important to recognize that some accounting information may have a high degree of relevance for one use but may have little or no relevance for another use, Kaplan (2009).

Timeliness: Timeliness refers to the need for accounting report to contain the most up to date information. In many cases, outdated data can lead to unwise decision. In some cases the timeliness concepts may require the accountant to prepare reports on a pre-arranged schedule such as daily, weekly or monthly. In other cases reports are prepared on a regular basis or only when needed, Peterson (2011).

Accuracy: Accuracy refers to the need for the report to be correct within the constraints of the use of the report and the inherent in accuracies in the measurement process. If the report is not accurate management decision may not be precise, Meigs (2011). For example if inaccurate report on a customer's past payment practice is presented to management, an unwise decision in granting credit may be made. As previously indicated, the concept of accuracy must be applied within the constraints of the use to be jade of the report. In other words there are occasions when accuracy should be sacrificed for less precise data that are more useful to management. For examples, in planning production, estimates (forecast) of more accurate data from past sales, Wahab (2013).

In addition, it should be noted that there are inherent inaccuracy in accounting data that are based in estimates and approximates. For example in determining the unit cost of a product manufactured, an estimate of depreciation expenses on factory equipment is used in the manufacturing process must be made. Without this estimate, the cost of the product would be of limited usefulness in establishing the product in the selling price, Kaplan (2009).

Clarity: It refers to the need for report to be clear and understandable in format and content reports that are clear and understandable, it will enable management to focus on significant factor in planning and controlling operations that is, reports on actual and expected costs in standard cost and variance analysis, Jackson (2016).

Conciseness: Conciseness refers to the equipment that the report has being brief and straight to the point. Although the report must be complete and include all relevant information, the inclusion of unnecessary information wastes management's time and makes it more difficult for management to focus on the significant factors relevant to a decision. For example reports prepared for the top level of management should usually be broad in scope and present summaries of data rather than small details, Jackson (2016).

2.3 Accounting information and decision making of an organization

Practical decision is the risk and uncertainty involved. This means that it is important that the information supplied by the accountant shows the effect of risk and uncertainty and the range of likely outcomes. Information for decision making must therefore be oriented towards the future invariably involves forecasting, estimating and extrapolation. Information has no value in itself; its value derives from improvements in the decision which are taken upon the information, Jackson (2016).

Accounting provides financial reports that are needed by outside person who invest in business units, lend money to them or extends credit to them. Accounting furnishes reports which are to be used by government agencies which regulate business. It helps tax authorities such as the internal revenue service determine the correct amount of tax collected if the unit accounted for it is not for profit organization such as school, hospital, church or other charitable groups, its members and those who contribute to it need to know for what purposes and in what proportions their money is being used, Lovis (2011).

Accounting is often said to be the language of business in the business world to describe the transaction entered into by all kinds of organizations. Wahab (2013). Accounting terms and ideas are therefore used by people associated with business whether they are manager, owners, investors, bankers, lawyers or accountants, Kaplan (2009). Accounting extends far beyond the actual making of records. Accounting is concerned with more than the record making phase. In particular, accountant should be interested in the relationship between the financial results and the events which have created them. He should be studying the various alternatives open to the firm, and be using his accountancy experience in order to aid the management to select the best plan of action for the firm, Lovis (2011).

Accounting has been defined broadly as “the process of identifying, measuring and communicating economic information to permit informed judgments and decision by users of information”. On the other hand it can also be defined as “a system of principles and techniques which permits a series of inter-related activities that form a progression of steps, beginning with observing, then collecting, recording, analysing and finally communicating information to its users”. Thus the accountant’s task is to inform raw data into information, Carol (2012).

Accounting information is therefore a data organized for the special purpose of decision making. Just as physical measurement are provided by the metric system and are stated in financial terms. These economic measurements are put together in reports that carry the information essentials for planning activities, for control of operation and for decision making by managers of the business units, Jackson (2016).

Wahab (2013) says that Information is the dictionary of business and management as “that which is assigned to data by means of convention used in their representation. Information consists of data that have been retrieved, processed or otherwise used for informative or inference purpose argument or as a basic for forecasting and decision making. The encyclopedia of professional management states that information must be distinguished from data and this distinction is important. Data are merely facts and figures that have little to do with decision making, while information on the other hand are essential raw material for decision making, Peterson (2011).

Accounting is not an end itself but an important information device thereby the optimum objectives is in use of accounting information through analysis and interpretation as a basis for business decision. Its function is to provide quantitative information, primarily financial in nature about economic entities that are intended to be useful in making quantitative choices among

competing alternative course of action that have for reaching consequences the entity concerned, Carol (2012).

Accounting is not only an information system design to communicate meaningful economic information about a business firm or an entity to interested parties. It is also a discipline which provides financial and other information. The information which it provides is more so essential for effective planning, controlling and decision making, Peterson (2011).

Accounting system is the heart of the management information system whereby cost, financial management, taxation, auditing and internal control are integrated so as to make relevant information available for dealing with future prospects and environment factors. Accounting information system is the network of activities of the organization responsible for the information obtained from transaction data for the purpose of following, controlling current and future transactions external reporting to stock holders, government and other external users, Peterson (2009).

Accountants provide the right information to the right people in the right quantity, at the right time and at minimum cost. This raises the questions as to what is the optimal quantity, content, accuracy and speed of transmitting information. These alternatives have different cost and values and it is clear that accountant should bear this in mind when collecting and presenting information, Lovis (2011).

Furthermore, accounting information directs attention to problem areas, thus facilitating the operations of management by exception. It should also be problem solving, in other future actions, highlighting possible alternative solution to organizational problems and aid in the establishment of best alternative, Jackson (2016). Accounting information must aid efficiency and not only must it highlight existing deficiencies and provide a basis for appropriate action, but it must further the interest of the business organization by recommending changes for the improvement of the plans, policies, procedures and various phases business operations. Accounting information should be of assistance in estimating the future earning potential of the firms and it should generally disclose information relevant to the users of financial statements. Besides these desirable objectives of accounting information must also be timely because without that quality, the desired information becomes ancient history by the time it comes to the manager's desk. Indeed accounting information is news, if it is not timely presented, and then its values deteriorate, Carol (2012),

According to Burnet (2013), modern accounting information typically follows a multitier architecture separating the presentation to the user, application processing and data management in distinct layers. The presentation layer manages how the information is displayed to and viewed by functional users of the. The entire is backed by a centralized database that stores all of the data. This can include transactional data generated from the core business processes or static, master data that is referenced when processing data (employee and customer account records and configuration settings). As transaction occurs, the data is collected from the business events and stored into the database where it can be retrieved and processed into information that is useful for making decisions. The application layer retrieves the raw data held in the database layer, processes it based on the configured business logic and passes it onto the presentation layer to display to the users. For example, consider the accounts payable department when processing an invoice, Drury (2010)

Contingency theory holds that with accounting information, an accounts payable clerk enters the invoice, provided by a vendor, into the where it is then stored in the database. When goods from the vendor are received, a receipt is created and also entered into the AIS. Before the accounts payable department pays the vendor, the application, processing tier performs a three-way matching where it automatically matches the amounts on the invoice against the amounts on the receipt and the initial purchase order. Once the match is complete, an email is sent to an account payable manager for approval, from here a voucher can be created and the vendor can ultimately be paid, Lucey (2012).

Accounting information involves the use of computers to handle large volume of data with speed, efficiency and accuracy aimed at overcoming fundamental challenges which do not change the principle. McBride (2010) explained that packages can quickly generate all types of reports needed by management for instance budget analysis and variance analysis. Data processing and analysis are faster and more accurate which meets the managers need for accurate and timely information for decision making. Frank wood (2014) consented to the speed with which accounting is done and further added that Accounting information can retrieve balance sheets, income statement or other accounting reports at any moment. He consented that Accounting information allow managers to easily identify and solve problems instantly. Indira (2008) pronounced the improvement in business performance as a result computerization of the accounting information s as it is a highly integrated application that transforms the business

processes with the performance enhancing features which encompass accounting, inventory control, reporting and statutory processes. He then says, this helps the company access information faster and takes quicker decisions as it also enhances communication. McBride (2010) stated that managers cannot easily satisfy statutory and donor reporting requirements such as profit and loss account, balance sheet and customized reporting without using accounting information s.

Wahab (2013) stipulates that accounting information s ease auditing and have better access to required information such as cheque numbers, payments, and other transactions which help to reduce the time needed to provide this type of information and documentation during auditing. According to Carol (2012), it is easy to do accounting functions using accounting information s. posting transactions to the ledger, the principle of double entry can largely be automated when done through the use of accounting. Meigs(2011) stresses that there is a risk of improper human intervention with the computer programs and computer files. Employees in the organization may temper with the computer programs and computer based records for the purpose of deliberately falsifying accounting information. This may result into distortion of information that would essential be for decision making. The computer itself cannot do its work without the help of the individuals who feed it with data and the necessary programs for operation and identify the quality of the outputs in terms of shape and content. The individuals are considered as a very important requirement to the operation and the procedures in every information so the organisations have to develop and improve the skills of the employees working in the accounting information.

The procedure and instructions of accounting information s are the methods it uses for collecting, storing, retrieving and processing data. These methods will be both manual and automated, and the data can come from both internal sources and external sources. Procedures and instructions will be coded into accounting information s software; they should also be "coded" into employees through documentation and training, Procedures and instructions must be followed consistently to be effective Meigs (2011).

The data contained in accounting information s is all the financial information pertinent to the organization's business practices. Any business data that impacts the company's finances should go into accounting information. The data included in accounting information s will depend on the nature of the business, but it may consist of the sales orders, customer billing statements,

sales analysis reports, purchase requisitions, vendor invoices, check registers, general ledger, inventory data and payroll information. The data can then be used to prepare accounting statements and reports such as accounts receivable aging, depreciation or amortization schedules, trial balance, profit and loss, and so on Clinton (2010).

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter included the research design, sample size, population study, tools for data collection, sources of data, analysis of data and presentation, limitation to the study, the reference and appendix.

3.1 Research Design

The study used Cross Sectional research designs. Cross-sectional design was chosen because it was the most appropriate given the nature of the objectives and limited time available to conduct this research. It also used both qualitative and quantitative methods of data collection. Descriptive research survey was used with the intension of obtaining both qualitative and quantitative aspect of data and to organize data in an effective and meaningful way and also helped the researcher collect data from population and got the description of existing phenomena as it existed by asking individuals about their perceptions, attitudes, behaviours and values.

3.2 Area of study

The study was carried out at MTN Uganda located at Jinja, Uganda.

3.3 Population

Basing on the facts given by the human Resource manager of MTN Uganda, the company employed 40 people in different departments which included: marketing Agents, Accounting Management, ICT, Procurement and other support staff member at its Jinja branch.

3.3 Sample size

A sample of 25 respondents was selected by the researcher and represented the whole population and this sample size was determined using Krejcie and Morgan (1970). This is shown in the table below:

Table 3.1: showing composition of the sample size.

Department	No. of respondents	Percentage (%)
Auditing	3	12
Tax administration department	4	16
Finance and accounting	3	12
Human resource management	2	8
Planning and development	4	16
Procurement and marketing	3	12
ICT	3	12
General employees	3	12
Total	25	100

3.4 Sampling techniques

Purposive sampling method was used where by a few respondents having the required information were selected from the whole population to participate in the study. Simple Random sampling was used and each department got an equal chance of being selected for sample. The researcher also used systematic sampling which aimed at eliminating mistakes, improved the levels of data accuracy and ensured that every department at least every department was selected using random numbers and this helped the researcher pick up the section with which to start from.

3.5 Sources of Data

3.5.1 Secondary data

The data was collected from the, internet, literature review, journalists and other resource centres. Under this source, the data was obtained from financial reports, invoices, journals, magazines, newspapers and reports from the resource centres which backed up quantitative data.

3.5.2 Primary data:

The researcher got information directly from the respondents at MTN Uganda.

3.6 Data collection tools

3.6.1 Questionnaire

Questionnaire is a carefully designed instrument for collecting data in accordance with the specifications of research questions. This contained a form of set questions that were answered by the respondents and the researcher asked simple non logic questions every respondent could comprehend fully. Self-administered semi structured questionnaire was designed to collect quantitative data. It involved both open-ended and closed ended questionnaires. This research tool was considered to be central for this study simply because it was a convenient tool whereby the respondents could chose when to answer the research questions without panic.

3.6.2 Interviews

This is the physical interactions between interviewers and interviewee in the data collection process and the researcher used face to face interview and which helped the researcher collect information from the target population. Both formal and informal interview were adopted to maximize information from different respondents who participated in the research study. The researcher interviewed all the respondents through physical contacts in the process of collecting data about the effect of accounting information on decision making of an organization. The researcher adopted structured interview which was in form of simple questions which the respondents asked through face to face method.

3.7 Procedure of Data Collection

The research proposal was first approved by the supervisor and then designed the research instruments which were used in data collection activities with the help of the supervisor. The researcher obtained an official introductory letter from the research coordinator school of management and entrepreneurship where the researcher belongs which was presented to the MTN Uganda where the study was carried out. The letter officially introduced the researcher to the management and other officials in the study area which enabled her officially conduct the study in the areas with ease.

3.8 Validity and reliability of data

3.8.1 Validity of the data

Validity refers to the amount of systematic or built-in error in measurement. Validity determined whether the research instruments truly measured what it intended to measure or how truthful research results would be. Confidentiality was assured to the participants and the report was edited to protect identification of individuals. Data collected was subjected to some preparation such as editing, coding and data entry which helped the researcher to detect errors and omissions. Piloting was carried out to test the validity of the instruments. A pilot study was conducted by the researcher by taking some questionnaires to the staff security group which was filled by some respondents at random. From this pilot study, the researcher was able to detect questions that needed editing and those that were ambiguous.

3.8.2 Reliability of the data

Reliability refers to random error in measurement. It indicated the accuracy or precision of the measuring instrument. Reliability analysis allowed examination of the properties of measurement scales and the variables making them up. The reliability analysis procedure calculated a number of commonly used measures of scale reliability and provided information on the relationship between individual variables in the scale. The reliability analysis procedure calculated a number of commonly used measures of scale reliability and provided information on the relationship between individual variables in the scale.

3.9 Data processing, data analysis, presentation.

The data was coded, edited and analyzed using both statistical and non-statistical methods and the data collected was arranged in systematic way to ensure relevancy and adequacy. The researcher presented the findings of the study using bar charts, frequencies, percentages and tables.

3.10. Ethical Considerations

The nature of the project anonymity was observed as some people did not want their names and age to be recorded. In this case the researcher obtained consent from all the respondents.

3.11. Limitations to the study

The researcher also faced a financial problem and lack of enough time to carry out research fully. However this problem was solved by the researcher by getting enough time and financial support from family members and relatives who enabled her carry out the research effectively.

The researcher faced a problem of limited cooperation from the respondents. This was due to their own reasons being that they had limited time and interest in providing the information required. However, the researcher explained the purpose of the research to the target respondents and convinced them very well hence participating in the study.

Communicating to some target respondents was difficult due to cultural differences, language barriers and differences in behaviors which were going to limit the research study. However, to ensure effective communication, the researcher used English language which at least every literate respondent comprehended and then local language for those with English limitation.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF THE FINDINGS

4.0 Introduction

This chapter presents field data, gives interpretation and analysis of findings made as an attempt to establish the effect of accounting information on decision making of an organization. The results obtained from the study are presented in form of tables, frequencies and percentages in line with the stated objectives and research questions. The findings were as results of questionnaires which were given to respondents to fill. The study was conducted in different departments of MTN Uganda.

This chapter contains the presentation of the study findings collected from various departments which were derived from the study objectives using percentages, bar graphs, tables and figures.

4.1 General information of the respondents

Demographic information contains the gender, categories of respondents, Age, working experience and education level of respondents.

4.1.1 Gender of respondents

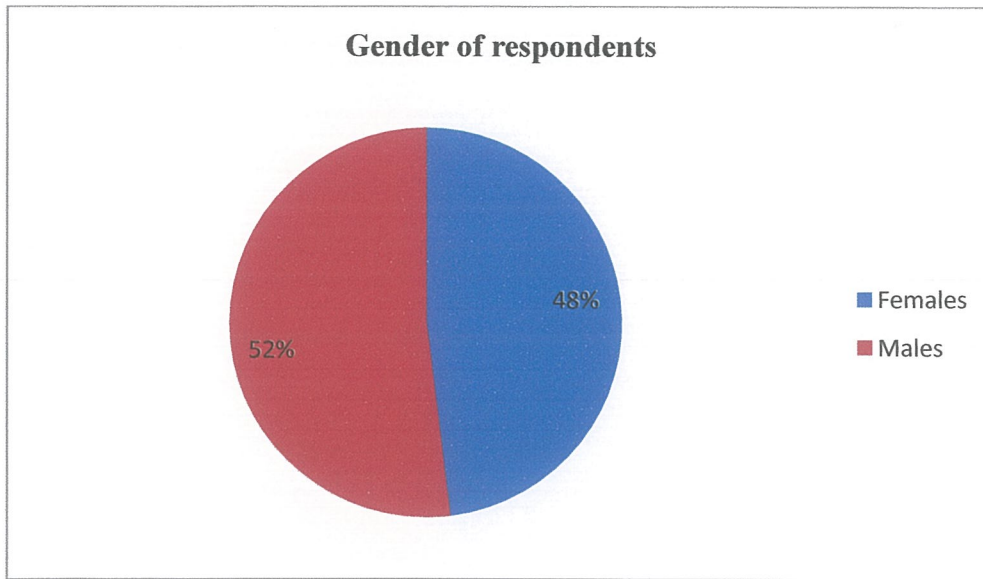
Respondents were asked to show their gender and findings were presented as in the table below.

Table 4.2: Showing the Gender of respondents

SEX	Frequency	Percentage (%)
Females	12	48
Males	13	52
TOTAL	25	100

Source: Primary data

Figure 4.1 : Showing the Gender of respondents



The study results in table 4.2 and figure 4.1 above reveal that 48% of the respondents were females and then 52% of respondents were males. This indicates that male respondents largely participated in the study which was due to the fact that the majority of the company employees were males. Female respondents were very few due to the policy of the company to employ many males compared to females.

4.1.2 Age of respondents

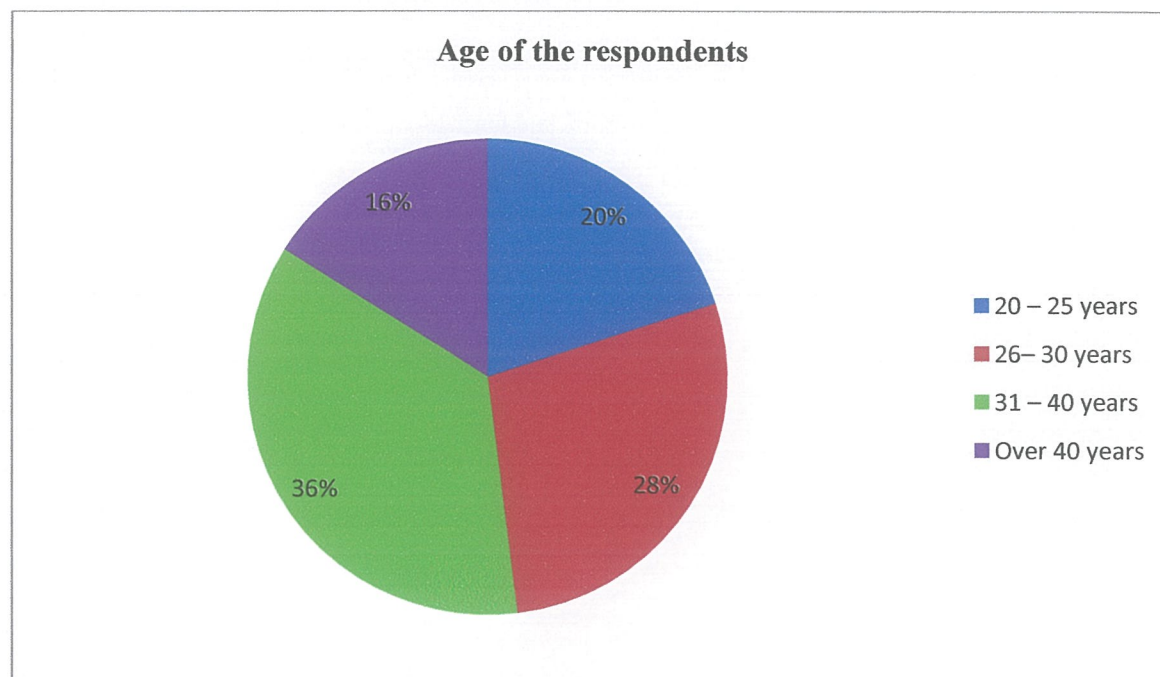
Here, respondents were requested to show their age brackets in order to find out which age bracket is dominant at MTN Uganda and the findings were as in the table below:

Table 4.3 : Showing the age of respondents participated in the study.

Age bracket (years)	Frequency	Percentage rate (%)
20 – 25 years	5	20
26– 30 years	7	28
31 – 40 years	9	36
Over 40 years	4	16
Total	25	100

Source: Primary data

Figure 4.2: Showing the Age of respondents



The study findings from table 4.3 and figure 4.2 indicate that many research participants were in the age bracket between 31 and 40 years and these respondents were represented by 36%. Whereas respondents aged between 26 and 40 years were represented by 28%. However, 20% of the respondents aged less than 20-25years, respondents represented by 16% aged above 40 years. The findings indicate that that at least all respondents from different age brackets were included in the study.

4.1.3 Marital status

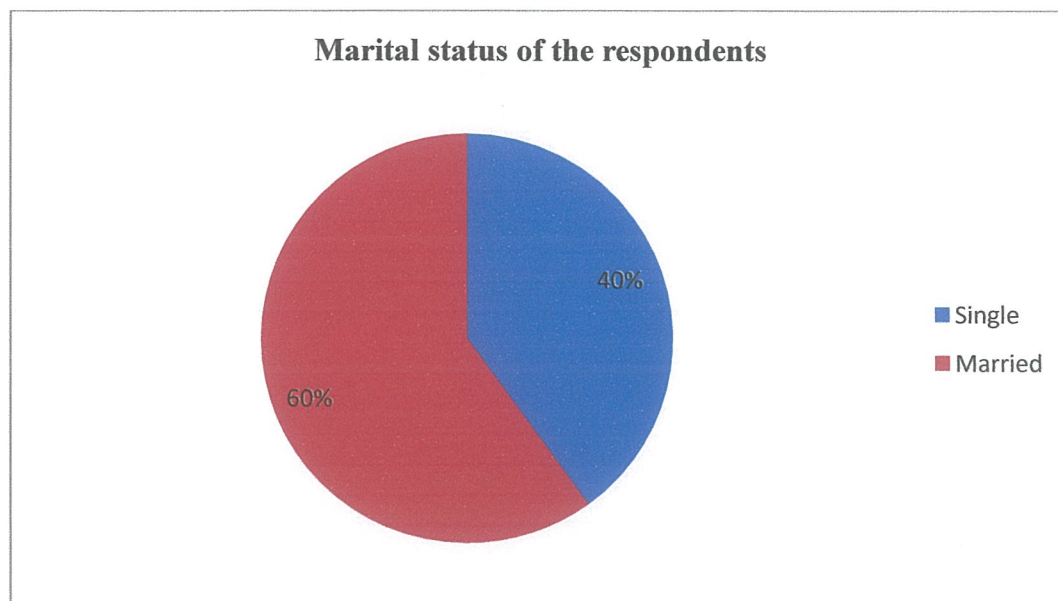
Respondents were asked to indicate their marital status and the findings are as in the table below:

Table 4.4 : Showing marital status of the respondents

Marital Status	Frequency	Percentage (%)
Single	10	40
Married	15	60
Total	25	100

Source: Primary data

Figure 4.3: Showing the Marital status of the respondents



The study results presented in table 4.4 and figure 4.3 above show that 60% of respondents were married, while 40% of respondents were single. This indicates that many research participants interviewed by the researcher were married. It further gives an implication that to work at MTN Uganda you have to be married as its management considers married people to be more responsible enough for their actions.

4.1.4 Education level of respondents

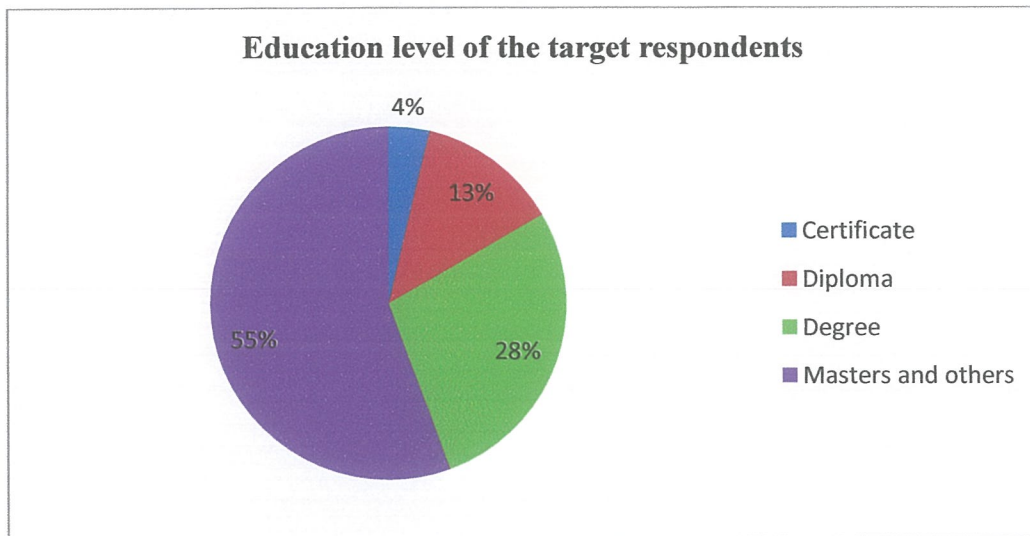
In order to establish the most prevalent education level that would give the most desirable data, respondents were asked to show their education level and the findings are shown as in the table below:

Table 4.5 : Showing education level of the target respondents

Academic qualification	Frequency	Percentage rate (%)
Certificate	2	8
Diploma	7	28
Degree	15	60
Masters and others	1	4
Total	25	100

Source: Primary source

Figure 4.4: Showing the Education level of the target respondents

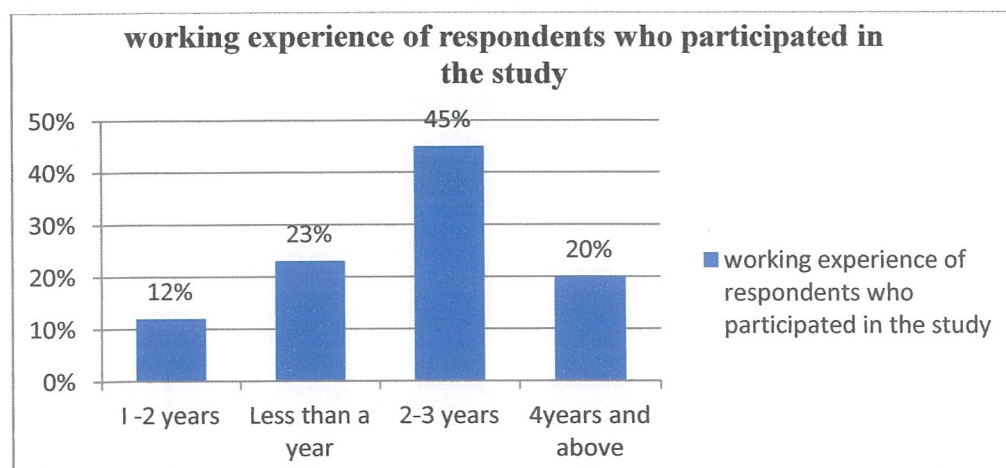


The study results presented in table 4.5 and figure 4.4 show that respondents who had Diploma were represented by 28%, where as those with Degree were represented by 60% and then 4% was for respondents who had Masters and other qualifications. However, the researcher also included those who had certificate and were represented by 8%. Basing on the study findings, the researcher confirmed that all respondents who participated in the study had at least attained certain level of education and this ensured the researcher that the findings were reliable.

4.1.5 Working experience

To establish the experience of the respondents, they were asked to show their working experience and the findings are presented in the figure below:

Figure 4.5: Showing working experience of the target respondents



Source: primary data

The study findings in the figure above show that 45% of the total respondents had worked for 2-3 years, while those who had worked for less than a year were represented by 23%. The results also indicate that 20% of the research participants had 4 years working experience and above while 12% was for people who had worked for 1-2years .The researcher confirmed that at least all the target respondents who participated in the study had relevant experience which ensured the reliability and validity of the study findings.

4.1.6 Categories of respondents

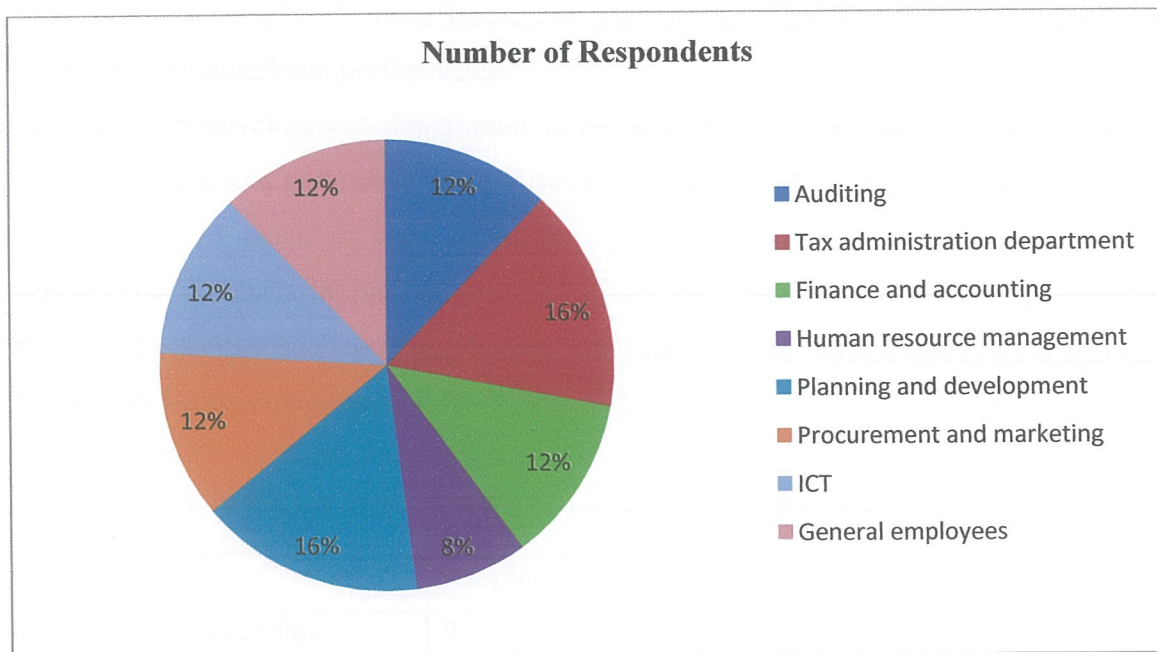
The study included different categories of respondents from different departments as given in the table below.

Table 4.6 : The different categories of respondents

Department	Frequency	Percentage (%)
Auditing	3	12
Tax administration department	4	16
Finance and accounting	3	12
Human resource management	2	8
Planning and development	4	16
Procurement and marketing	3	12
ICT	3	12
General employees	3	12
Total	25	100

Source: Primary data

Figure 4.6: Showing the Number of respondents



The study results in table and figure 4.6 indicate that the biggest number and percentage of respondents came from the tax administration department represented by 16% and this is because they were the target respondents. Although those from planning and development were also represented by 16%. The remaining respondents from auditing department, finance and accounting, procurement and marketing and general employees were all represented by 12%. However, research participants from the department of human resource management were represented by 8%. The study results indicate that the target respondents participated in the study.

The study findings from table 4.5 above indicate that Auditing department is responsible for a systematic and effective examination of data, statements, records, operations and performances of an organization and this has helped the company minimize corruption and fraud hence improved company financial performance.

Taxation department includes people who manage the company and other transactions or activities in such a way so as to make maximum use of tax holidays, exemption, concession, rebates, tax credits, deductible allowances available under law and as a result the company is able to derive the benefit of minimizing its tax liability.

Finance and accounting department is responsible for balancing the books of accounting as well as managing cash and this helps the company improve and maintain the financial standing of

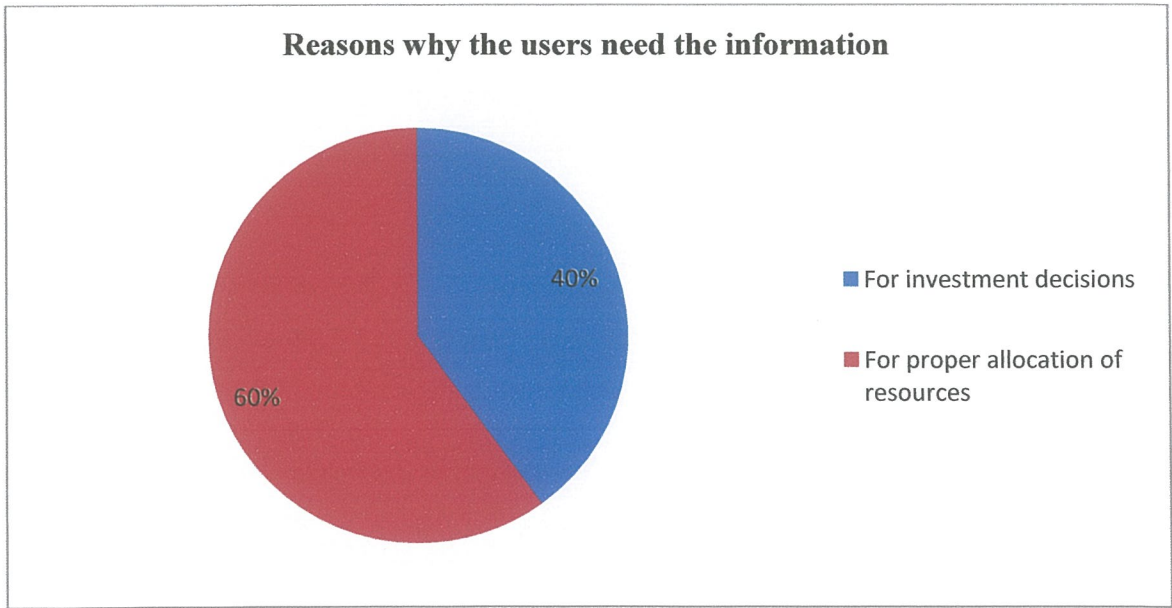
The study findings from table and figure 4.7 above indicate that the users need accounting information, 28% of the respondents argued that the users need financial information to make decisions, however, the same percentage (36%) reported that many users need managerial information. basing on the highest percentage of respondents who participated in the study, it was revealed that many users need accounting and managerial information.

Table 4.8 : Showing the reasons why the users need the information

Response	Frequency	Percentage (%)
For investment decisions	10	40
For proper allocation of resources	15	60
Total	25	100

Source: Primary data

Figure 4.8: Showing the reasons why the users need the information



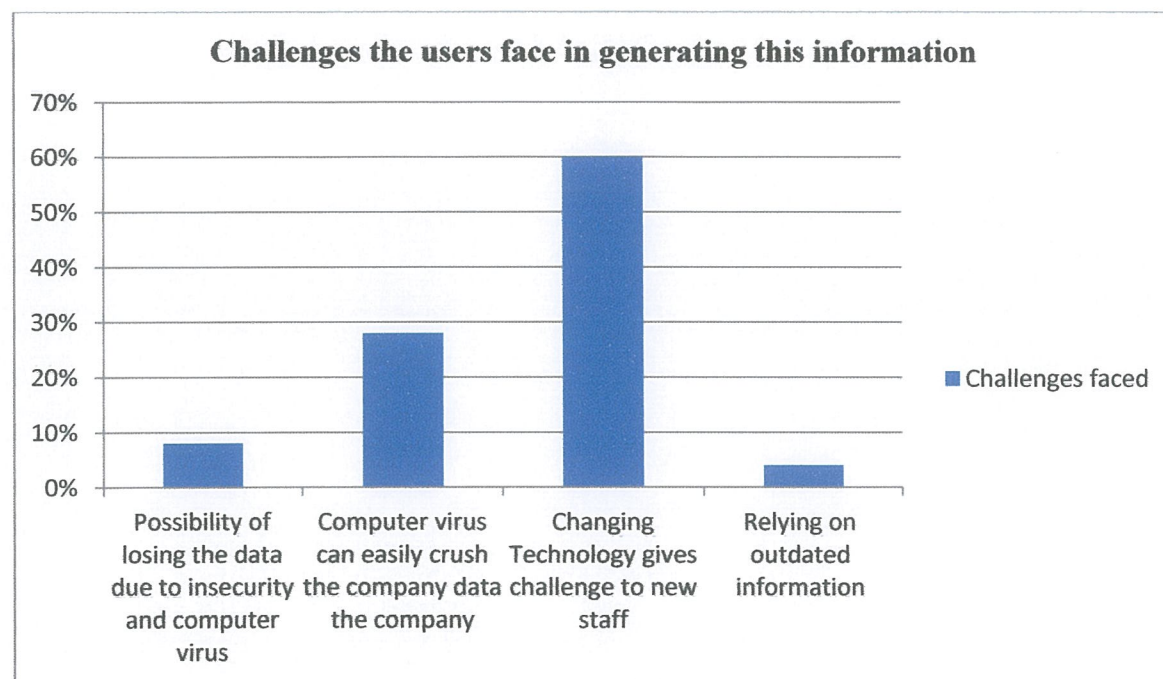
The study results presented in table and figure 4.8 above show that 60% represented the respondents who argued that the users need the information for investment decisions, while 40% of the respondents said that the users need the information for proper allocation of resources. It further gives an implication that different users need information for proper allocation of resources.

Table 4.9 : Showing the challenges the users face in generating this information

Response	Frequency	Percentage rate (%)
Possibility of losing the data due to insecurity and computer virus	2	8
Computer virus can easily crush the company data the company	7	28
Changing Technology gives challenge to new staff	15	60
Relying on out dated information	1	4
Total	25	100

Source: Primary source

Figure 4.9: Showing the challenges the users face in generating this information



The study results presented in table 4.8 show that 8% of the respondents said that possibility of losing the data due to insecurity and computer virus is one of the challenges the users face in generating this information, 28% argued that computer virus can easily crush the company data the company, while 60% represented the respondents who said that computer virus can easily crush the company data the company. However, 60% of the respondents said that changing Technology gives challenge to new staff and 4% was for the respondents who said that relying on out dated information is another challenge faced by users in generating this information.

4.2 Presentations of the research findings as per the research objectives

The study findings were based on the users of accounting information, the qualities of good accounting information that influence effective decision making of MTN Uganda and the relationship between accounting information and decision making of MTN Uganda.

Table 4.10 : The users of accounting information

The users of accounting information.	SA		A		NS		D		SD	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Various individuals and institutions use accounting information.	5	20	10	40	5	20	5	20	0	0
Bankers and suppliers need accounting information	9	36	10	40	2	8	4	16	0	0
Government agencies are also users of accounting information.	11	44	6	24	3	12	5	20	0	0
Employer and their union representatives are virtually interested in accounting information.	16	64	4	16	0	0	5	20	0	0
Managers require accounting information which will assist them in their decision making and control activities.	9	36	10	40	2	8	4	16	0	0
Creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations.	9	36	10	40	2	8	4	16	0	0
Employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies.	16	64	4	16	0	0	5	20	0	0
Accountants use accounting information to enhance their role within the organization.	11	44	6	24	3	12	5	20	0	0

Source: primary data

According to table 4.7 above, 20% of respondents strongly agreed that various individuals in accounting department at MTN Uganda use accounting information, 40% agreed while 20% of the respondents were not sure and 20% did not agree with the statement. Basing on the responses from the target population, various individuals and institutions use accounting information.

The study results from table indicate that bankers and suppliers need accounting information and 36% of respondents strongly agreed with the statement, 40% of respondents agreed where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents strongly agreed with the finding.

The study results indicate that 44% of respondents strongly agreed that Government agencies are also users of accounting information and this was agreed by 24% while 12% respondents were not sure, 20% disagreed with the finding.

The study findings in the table above show that 64% of respondents strongly agreed that Employer and their union representatives are virtually interested in accounting information and 16% represented agreed, while 20% of respondents disagreed with the finding. Basing on the study results, majority of respondents strongly agreed with the finding.

The study results from table indicate that creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations and 36% of respondents strongly agreed with the statement, 40% of respondents agreed where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents strongly agreed with the finding.

The study findings in the table above show that 64% of respondents strongly agreed that Employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies and 16% represented agreed, while 20% of respondents disagreed with the finding. Basing on the study results, majority of respondents strongly agreed with the finding.

The study results indicate that 44% of respondents strongly agreed that Accountants use accounting information to enhance their role within the organization and this was agreed by 24% while 12% respondents were not sure, 20% disagreed with the finding.

Table 4.11 : The qualities of good accounting information that influence effective decision making of MTN Uganda.

Qualities of good accounting information.	SA		A		NS		D		SD	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Good accounting information must be Relevant.	9	36	10	40	2	8	4	16	0	0
Good accounting information should achieve cost benefits balance.	12	48	10	40	3	12	0	0	0	0
Timeliness is required for good accounting information should consider.	16	64	4	16	0	0	5	20	0	0
Good accounting information must be accurate.	11	44	6	24	3	12	5	20	0	0
Clarity is necessary for good accounting information	10	40	9	36	2	8	4	16	0	0
Conciseness is a key for good accounting information.	16	64	4	16	0	0	5	20	0	0

Source: primary

The study results from above indicate that Good accounting information must be Relevant and 36% of respondents strongly agreed with the statement, 40% of the respondents agreed where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents strongly agreed that the statement was true.

The study findings from the table above show that Good accounting information should achieve cost benefits balance and 48% strongly agreed, 40% agreed with the findings while 12% were not sure whether the statement was true or not. The results from table 4.8 above reveal that 64% of respondents strongly agreed that Timeliness is required for good accounting information should consider and 16% of respondents agreed, while 20% of respondents disagreed with the

finding. Basing on the percentage response, it was found out that the finding was true and relevant to the study.

The study results indicate that 44% of respondents strongly agreed that Good accounting information must be accurate and this was agreed by 24% while 12% respondents were not sure, 20% disagreed with the finding. This gives implication that the findings were true.

The study results from table above indicate that Clarity is necessary for good accounting information, 40% of respondents agreed where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents strongly agreed that the statement was true.

The results from above reveal that 64% of respondents strongly agreed that Conciseness is a key for good accounting information and 16% of respondents agreed, while 20% of respondents disagreed with the finding. Basing on the percentage response, it was found out that the finding was true and relevant to the study.

Table 4.12 : The relationship between accounting information and decision making of MTN Uganda.

Statements	SA		A		NS		D		SD	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
The information supplied by the accountant shows the effect of risk and uncertainty and the range of likely decision making outcomes.	16	64	4	16	0	0	5	20	0	0
Accounting information for decision making is therefore oriented towards the future invariably which involves forecasting, estimating and extrapolation.	10	40	9	36	2	8	4	16	0	0
Accounting provides financial reports that are needed by outside person who invest in business units to make decision making.	11	44	6	24	3	12	5	20	0	0
Accounting furnishes reports which are to be used by government agencies in decision making which regulate business.	12	48	10	40	3	12	0	0	0	0
Accountants provide the right information to the right people in the right quantity, at the right time and at minimum cost which facilitate decision making.	16	64	4	16	0	0	5	20	0	0
The data contained in accounting information is all the financial information pertinent to the organization's business practices.	11	44	6	24	3	12	5	20	0	0

Source: Primary Data

The study results above reveal that 64% of respondents strongly agreed that The information supplied by the accountant shows the effect of risk and uncertainty and the range of likely decision making outcomes and 16% agreed, while 5% of total respondents disagreed with the statement. Basing on the study results, respondents represented by the highest percentage strongly agreed with the finding.

The study results from table above indicate that 40% of respondents strongly agreed that the top management of the organization must set the standard for other employees by their conduct and 36% of respondents agreed with the statement, 8% represented the respondents who were not sure whether the statement was true or not while 16% of the respondents disagreed. This gives implication that the finding was true.

The study results from the table above showed that 44% of the respondents strongly agreed that Checking the employee previous employment verification and civil history for possible lawsuits and 24% agreed, 12% were not sure and 20% disagreed. The highest percentage of respondents strongly agreed that Checking the employee previous employment verification and civil history for possible lawsuits.

The study findings from the table above show that every staff, no matter how highly placed, should be governed by the rules of the institution and 48% strongly agreed, 40% agreed with the findings while 12% represented the respondents who were not sure whether the statement was true or not.

The study results on table above reveal that 64% of respondents strongly agreed that every organization should have regular assessments procedures which will be complemented with uncustomary, random, unannounced financial audits and frauds assessments and 16% of respondents agreed. 20% represented the respondents who were not sure whether the statement was true or not. Basing on the percentage response, it was discovered that every organization should have regular assessments procedures which will be complemented with uncustomary, random, unannounced financial audits and frauds assessments.

The study results from the table above showed that 44% of the respondents strongly agreed that adequate training and education especially on frauds should be organized from time to time for organization's staff and 24% agreed, 12% were not sure and 20% disagreed. The highest percentage of respondents strongly agreed that adequate training and education especially on frauds should be organized from time to time for organization's staff.

The overall analysis shows that majority of respondents strongly agreed that hiring honest people in the institutions and also every organization should have regular assessments procedures which will be complemented with uncustomary, random, unannounced financial audits and frauds assessments.

CHAPTER FIVE

DISCUSSION OF THE FINDINGS, SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter shows the detailed discussions of the major findings, conclusion drawn, recommendations and suggestions on areas of future research.

5.2 Discussion of the findings:

5.2.1 The users of accounting information

The findings indicated that various individuals in accounting department at MTN Uganda use accounting information. The study results also indicated that bankers and suppliers need accounting information. According to the findings, Government agencies are also users of accounting information. This is in line with Wahab (2013) stipulates that various individuals and institutions use the economic data that are gathered and communicated by the accounting system for assistance in making decision regarding future actions. For example, investors in business enterprise need information on the financial condition and result of operations of the enterprise in order to access the profitability and risk of their investors in the enterprises.

The study findings showed that employer and their union representatives are virtually interested in accounting information. The results revealed that creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations. This is in line with Meigs (2008) who said that bankers and suppliers need accounting information with which to appraise the financial soundness of a business organization and to access the risk involved in making loan and granting credit. He added that Government agencies are concerned with the financial activities of business organizations for purpose of taxation and regulation.

The study findings showed that employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies. The study results revealed Accountants use accounting information to enhance their role within the organization. This is in line with Wilson (2014) who said that the dependent individuals who are most involved with the end product of accounting are those charged with responsibility of directing the operations of the enterprise. They are often referred to as "management" managers rely upon the accounting information to assist them in evaluating current operations and in planning future operations. Wilson (2014)

added that employer and their union representatives are virtually interested in the stability and probability of the organization that hire them.

5.2.2 The qualities of good accounting information that influence effective decision making of MTN Uganda.

The study results showed that good accounting information must be Relevant. The highest percentage of respondents strongly agreed that the statement was true. The findings showed good accounting information should achieve cost benefits balance. This is in line with Wahab (2013) who said that the characteristics of managerial accounting report information provide general guidelines for their preparation of report o meet the various needs of management. He added that in preparing reports, costs are incurred and a primary consideration is that the value of the management reports must at least be equal to the cost of producing them.

The results revealed that timeliness is required for good accounting information should consider. This is in agreement with Peterson (2011) who argued that in many cases, outdated data can lead to unwise decision. In some cases the timeliness concepts may require the accountant to prepare reports on a pre-arranged schedule such as daily, weekly or monthly.

The study results indicated that good accounting information must be accurate. The findings revealed that Clarity is necessary for good accounting information. In addition, conciseness is a key for good accounting information. This is in line with Wahab (2013) who said that the characteristics of managerial accounting report information provide general guidelines for their preparation of report o meet the various needs of management. He added that in preparing reports, costs are incurred and a primary consideration is that the value of the management reports must at least be equal to the cost of producing them.

5.2.3 The relationship between accounting information and decision making of MTN Uganda

The study findings indicated that the information supplied by the accountant shows the risk and uncertainty and the range of likely decision making outcomes which reveals the relationship between accounting information and decision making of MTN Uganda. This is in line with Lovis (2011) who said that accounting furnishes reports which are to be used by government agencies which regulate business. He added that accounting information helps tax authorities such as the

internal revenue service determine the correct amount of tax collected if the unit accounted for it is not for profit organization such as school, hospital, church or other charitable groups, its members and those who contribute to it need to know for what purposes and in what proportions their money is being used.

The study findings indicated that the top management of the organization must set the standard for other employees by their conduct. Also the findings showed that checking the employee previous employment verification and civil history for possible lawsuits. This is in line with Kaplan (2009) argued that accounting is concerned with more than the record making phase. In particular, accountant should be interested in the relationship between the financial results and the events which have created them. He should be studying the various alternatives open to the firm, and be using his accountancy experience in order to aid the management to select the best plan of action for the firm.

The study findings showed that every staff, no matter how highly placed, should be governed by the rules of the institution. The study results revealed that every organization should have regular assessments procedures which will be complemented with uncustomary, random, unannounced financial audits and frauds assessments. This is in line with Peterson (2011) stipulates that information consists of data that have been retrieved, processed or otherwise used for informative or inference purpose argument or as a basic for forecasting and decision making. He added that the encyclopedia of professional management states that information must be distinguished from data and this distinction is important. Data are merely facts and figures that have little to do with decision making, while information on the other hand are essential raw material for decision making.

The study results showed that adequate training and education especially on frauds should be organized from time to time for organization's staff. This agrees with Jackson (2016) who stipulated that accounting information directs attention to problem areas, thus facilitating the operations of management by exception. It should also be problem solving, in other future actions, highlighting possible alternative solution to organizational problems and aid in the establishment of best alternative.

5.3 Summary of the findings

5.3.1 The users of accounting information

The findings indicated that various individuals in accounting department at MTN Uganda use accounting information. The study results also indicated that bankers and suppliers need accounting information. According to the findings, Government agencies are also users of accounting information. The study findings showed that employer and their union representatives are virtually interested in accounting information. The results revealed that creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations. The study findings showed that employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies. The study results revealed Accountants use accounting information to enhance their role within the organization.

5.3.2 The qualities of good accounting information that influence effective decision making of MTN Uganda.

The study results showed that good accounting information must be Relevant. The highest percentage of respondents strongly agreed that the statement was true. The findings showed good accounting information should achieve cost benefits balance. The results revealed that timeliness is required for good accounting information should consider. The study results indicated that good accounting information must be accurate. The findings revealed that Clarity is necessary for good accounting information. In addition, conciseness is a key for good accounting information.

5.3.3 The relationship between accounting information and decision making of MTN Uganda

The study findings indicated that the information supplied by the accountant shows the risk and uncertainty and the range of likely decision making outcomes which reveals the relationship between accounting information and decision making of MTN Uganda.

The study findings indicated that the top management of the organization must set the standard for other employees by their conduct. The study findings showed that every staff, no matter how highly placed, should be governed by the rules of the institution. The study results revealed that

every organization should have regular assessments procedures which will be complemented with uncustomary, random, unannounced financial audits and frauds assessments. The study results showed that adequate training and education especially on frauds should be organized from time to time for organization's staff.

5.4 Conclusion

The study concluded that various individuals in accounting department at MTN Uganda use accounting information, bankers and suppliers need accounting information, government agencies are also users of accounting information, employer and their union representatives are virtually interested in accounting information, managers require accounting information which will assist them in their decision making and control activities, creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations, employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies and also accountants use accounting information to enhance their role within the organization.

The conclusion was made that good accounting information must be relevant, should achieve cost benefits balance, timeliness is required for good accounting information; it must be accurate, clarity and conciseness.

The study found out that the information supplied by the accountant shows the effect of risk and uncertainty and the range of likely decision making outcomes, accounting provides financial reports that are needed by outside person who invest in business units to make decision making, accounting furnishes reports which are to be used by government agencies in decision making which regulate business, accounting furnishes reports which are to be used by government agencies in decision making which regulate business, accountants provide the right information to the right people in the right quantity, at the right time and at minimum cost which facilitate decision making reveal the relationship between accounting information and decision making of MTN Uganda.

5.5 Recommendations

- i. The company should use accounting information systems effectively to verify the accuracy of accounting information provided by the accountants and a precedent database should formulate the accounting standards based on the systems of management.
- ii. There is a need to consider and put in place measures to ensure that accounting information influence effective decision making at MTN Uganda.
- iii. The management should put adequate Management information systems arrangements in place for effective decision making at MTN Uganda.
- iv. The company should employ people who are more knowledgeable about accounting and should also develop a systematic method of Implementing the systems of accounting so as to overcome the challenges.
- v. The management of MTN Uganda should understand the qualities of good accounting information and how they influence effective decision making.

5.6 Areas for further research

The researcher suggests the areas where further studies should be conducted which included the following:

- Further studies should be conducted on the effect of accounting information on the effectiveness of an organization
- Further studies should be conducted on the relationship between accounting information and organizational productivity.

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APPENDIX 1: INTERVIEW GUIDE

- a) What is your highest level of Education?
- b) For how long have you been part of MTN Uganda?
- c) Do you plan for your organization?
- d) What are the users of accounting information?
- e) What are the qualities of good accounting information that influence effective decision making of MTN Uganda?
- f) What is the relationship between accounting information and decision making of MTN Uganda?

APPENDIX 2: QUESTIONNAIRE FOR THE RESPONDENTS

Dear Sir/Madam,

I am, Nakitende Joan, a final year student of Kampala International University, pursuing Degree of accounting and finance. I am carrying out a study on the “the effect of accounting information on decision making of an organization” as part of the requirement for the completion of my course. You have been selected to be part of this study. The success of this study therefore depends on your kind of co-operation. I kindly request you to participate in the study to provide me with the necessary information needed. The study is purely for academic purpose and all the information provided will be kept confidential.

Tick in the box or write down the answer if necessary.

SECTION A: BIO DATA

1) Sex

Male ☐

Female ☐

2) Education level

Masters ☐ Degree ☐

Diploma ☐ Certificate ☐

Others (specify).....

3) Age bracket

18-22 ☐ 23-27 ☐ 28-32 ☐

33-Above ☐

4) For how long have you been part of this company?

< 1 years ☐ >1 < 4years ☐

>4 < 7years ☐ > 9years ☐

Instructions

For sections B, C, and D tick (✓) the appropriate box that shows the extent to which you agree with the following statements, which have been drafted from the objectives of the study and rated on the 5 point likert scale where (SDA), strongly disagree, (DA), Disagree, (NS), Not Sure, (A) Agree, (SA) Strongly Agree. Scale: **SDA = 1, DA = 2, NS = 3, A = 4, SA = 5**

SECTION B: The users of accounting information

5. Which type of information do the users need?

- a) Accounting information ☐
- b) Financial information ☐
- c) Managerial information ☐

6. Why do they need the information?

- a) For investment decision ☐
- b) For proper allocation of resources ☐

Others specify

7. What challenges does the management face when generating the information

- a) Possibility of losing the data due to insecurity and computer virus ☐
- b) Computer virus can easily crush the company data the company ☐
- c) Changing Technology gives challenge to new staff ☐
- d) Relying on outdated information ☐

Others, specify

5). Rate your degree of agreement to the users of accounting information given in the table below.

The users of accounting information	Responses				
	5	4	3	2	1
Various individuals in accounting department at MTN Uganda that use accounting information					
Bankers and suppliers need accounting information					
Government agencies are also users of accounting information					
Employer and their union representatives are virtually interested in accounting information					
Managers require accounting information which will assist them in their decision making and control activities.					
Creditors and providers of loans capital require accounting information on a firm's ability to meet financial obligations.					
Employees require accounting information on the ability of the firm to meet wages demands and avoid redundancies					
Accountants use accounting information to enhance their role within the organization					
Others, specify					

SECTION C: The qualities of good accounting information that influence effective decision making of MTN Uganda

6). Rate your degree of agreement to the qualities of good accounting information that influence effective decision making of MTN Uganda given in the table below:

The qualities of good accounting information that influence effective decision making of MTN Uganda	Responses				
	5	4	3	2	1
Good accounting information must be Relevant					
Good accounting information should achieve cost benefits balance					
Timeliness is required for good accounting information should consider					
Good accounting information must be accurate					
Clarity is necessary for good accounting information					
Conciseness is a key for good accounting information					
Others, specify					