

**ACCOUNTING INFORMATION SYSTEM AND PERFORMANCE OF
THE NON- GOVERNMENTAL ORGANIZATIONS (NGOS)**

A CASE STUDY OF PRIDE UGANDA LIRA BRANCH

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DECLARATION

ACAN EUNICE ONGEL, declare that this research work and all presentations made here is my original work and has never been presented by me in any other University institution for any kind of Award.

RESEARCHER

ACAN EUNICE ONGEL

Signature: 

Date: 

APPROVAL

This is to certify that this proposal of **ACAN EUNICE ONGEL** titled “The impact of Accounting information system and performance of Non-Governmental Organizations in Uganda, a case study of Pride Uganda Lira Branch” has been carried out under my supervision. It is now ready for submission to Kampala International University College of applied economics and management sciences for the Award of A degree of Bachelor of Business Administration with my due approval

Signed:

(Supervisor):

Date:

DEDICATION

This Research proposal is dedicated to my beloved parents **Mr. ONGEL AMBROSE** and **Mrs. SANTA ONGEL**, my brothers and sisters, all friends and all my respondents for the great contribution they rendered to me in order to come up with this Research Dissertation.

ACKNOWLEDGEMENT

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LIST OF ACCROMYMS/ ABBREVIATIONS

| | | |
|-------|---|---|
| NGOs | - | Non Governmental Organizations |
| CEO | - | Chief Executive Officer |
| AIS | - | Accounting Information System |
| PAC | - | Public Accounts Committee |
| NCFFR | - | National Commission on Fraudulent Financial Reporting |

ABSTRACT

The topic was based on the effects of Accounting Information Systems on the Performance of Non-governmental organization (NGO).

The objectives of the study were to investigate the relationship between Accounting Information Systems and Performance of the Non-governmental organization, to investigate the effects of Accounting Information Systems on the Performance of Non-governmental organization (NGO), the difference between computer hardware and computer software and principles of Accounting Information Systems. The research design used was descriptive in nature because the study was aimed at describing the effects of AIS on the Performance of Non-governmental organizations (NGOs) the qualitative and quantitative research designs were used.

The research was carried out using different methods through instruments such as Interviews, direct observation, questionnaire. A sample size of 30 respondents was selected by the researcher from different departments. Out of the 30 informants or respondents, 15 were men and 15 were female as there was gender balance within the organization.

The findings of the study showed the presence of Accounting Information Systems and its principles guiding its use in Pride Uganda, Entebbe branch which had led to the average Performance of the Non-governmental organization (NGO) at Pride Uganda. There was evidence of Accounting Information Systems promising on service delivery and to maximize contributions if principles were adopted by various development partners such as Donor staff, Local Government authorities, employees and the community at large. The research recommends continuous monitoring of employees; need to recruit well qualified staff, carrying out either internal and external audits or checks, encouraging quarterly meetings so as to increase awareness and appreciation of the need to have Accounting Information System in place.

In conclusion, it was evident that Accounting Information Systems had a lot of tremendous effects on the Performance of the Organization especially at Pride Uganda, Entebbe branch as responded by over 73% of the respondents.

CHAPTER ONE INTRODUCTION

1.0 Introduction

This topic looks at accounting information systems and performance of Non Government organizations

1.1 Back ground of the Study.

With increase in the number and complexity of business activities, demands placed on accounting information system increases, and more so there was a lot of competition in all aspects of business such as quality of the products, customer satisfaction, service delivery, profit maximization, employee development in all departments like production department, finance department, marketing or sales department, human resource department. Therefore in order to achieve a greater output within the organization, accounting information system must meet this challenge in an efficient and effective manner.

According to Kermit D. Larson, John J. Wild and Barbara Chiappetta (2002), in their book “Fundamental accounting principles”, accounting information system refers to collection and processing of data from transactions and events, organizing them in useful forms, and communicating results to decision makers. Accounting information collects and process data from transactions and events, organizes them in useful forms, and communicates the results to decision makers. They further say that, these systems are crucial for effective decision making to both internal and external users of the information due to increasing complexity of business and growing need for accounting information system.

According to Ulric J. Cellinas, and Allane Oram (1996) in their book “Accounting information systems” third edition, accounting information system refers to a specialized subsystem of the management information system (MIS) whose purpose is to collect, process, and report information related to financial transactions. They continued that, these systems are crucial for effective decision making to both the internal management and external users of the information due to the increasing complexity of today’s modern business and the growing need for the accounting information system especially in the global world of technology.

According to Weygandt and Kieso (2002) in their book “AccountingS principles” also pointed out accounting information systems to be consisting of plans of the organization and all the related methods and measures that are adopted within the business to safeguard its assets from employ theft, robbery, and unauthorized use. They say that, the accounting information system enhances the accuracy and reliability of its accounting records by reducing the risk of errors

(unintentional mistakes) and irregularities (intentional mistakes and misrepresentations in the accounting process.

As today all decision makers needed to have a basic knowledge of how to gain a better understanding of information constraints, measurements limitations, and potential applications, they explain the five basic principles of accounting information systems as below.

Control principle. Under this principle, it requires an accounting information system to have internal controls. Internal controls are the methods and procedures allowing managers to control and monitor business activities. This means that management philosophy and operating style, and all policies and procedures adopted by management to assist in achieving the entity's set objectives.

They include policies to direct operations towards common goals, procedures to ensure reliable financial reports to achieve compliance with laws and regulations.

They added that, an organization which is orderly and efficiently run will be able to satisfy its suppliers, customers, use its productive facilities efficiently and above all, meet the needs of employees far better than businesses which re disorderly and inefficient. An efficient organization will have good flow of timely information.

Relevance principle. This requires that an accounting information system reports useful, understandable, timely and pertinent information for effective decision making. This means that an information system is designed to capture data that makes a difference in decision. To ensure this, all decision makers must be considered when identifying relevant information for disclosure.

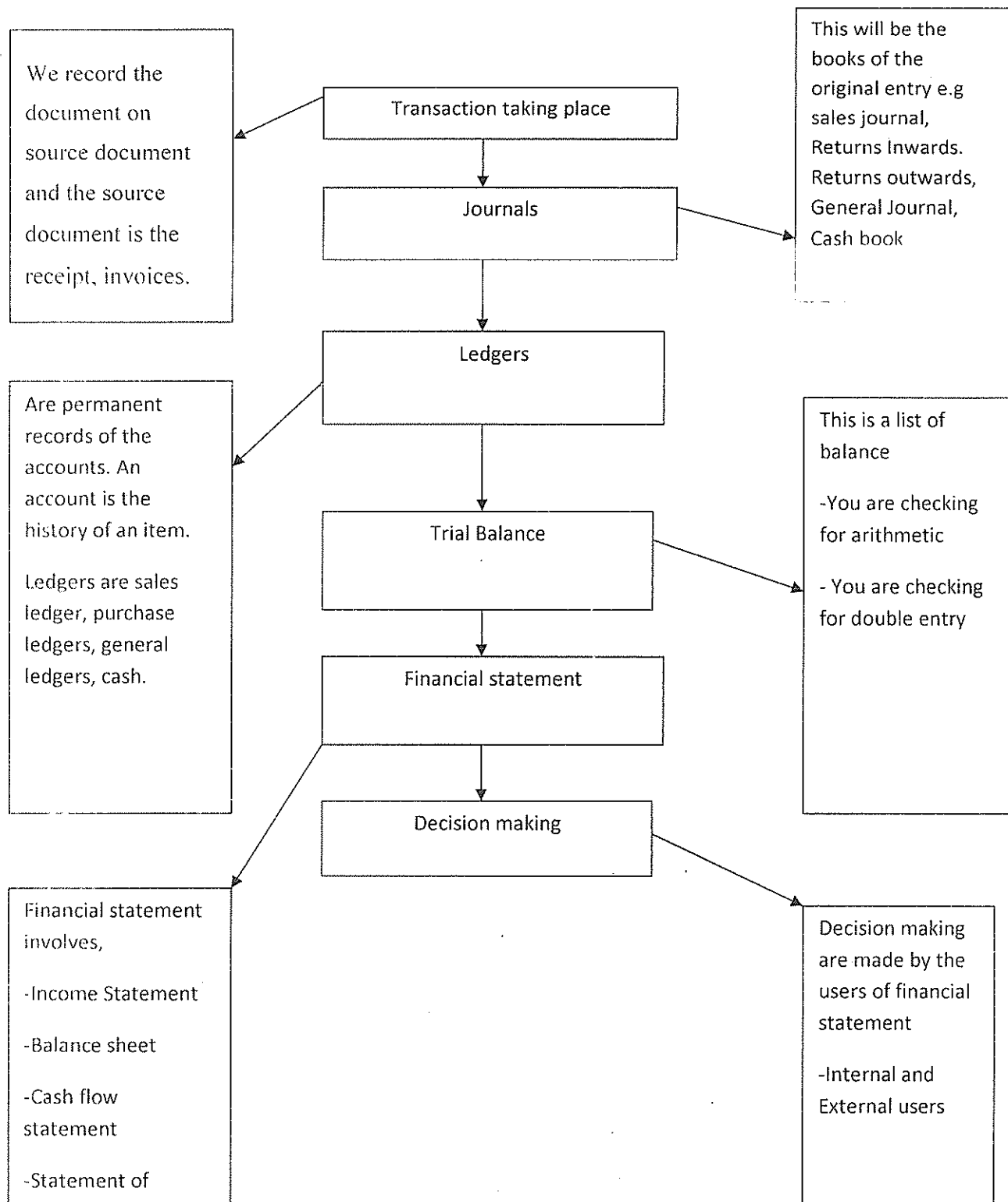
Compatibility principle. According to this principle, accounting information system is to conform to a company's activities, personnel, structure, and its unique characteristics. This system must not be intrusive but must work in harmony with and be driven by the company goals. This is because most start-up entrepreneurs require only a simple information system to be able to assemble data from the or its global operations.

Flexibility principle. Accounting information system must be able to adjust to changes. This principle requires that an accounting information system must be able to adapt to changes in the company, business environment, and needs of decision makers. Technological advances,

competitive pressure, consumer tastes, regulations and company activities constantly change. A system must be designed to adapt to these changes.

Cost benefits principle. The cost benefit requires the benefits from an activity in accounting information to out weigh the cost of that activity. The costs and benefits of an activity such as reporting certain information impact the decisions of both external and internal users. Decisions regarding other systems principles (control, relevant, -ompatibility and flexibility) are also affected by the cost benefit principle.

NATURE PURPOSE AND SCOPE OF ACCOUNTING.



1.2 Statement of the Problem

With the increased competition in all aspects of business such as professional employee satisfaction and its development in all departments such as finance, production, sales, human resource departments, some of the Non- Governmental Organization (NGOs) do not have proper accounting information system and even though they have them, they do not full use them in order to bring about the good work that leads to the achievement of the Organizational Vision, mission, Objectives and goals. This has led to the rampant corruption, fraud, embezzlement of funds, falsification of accounting records, and above all bribery at all the departments within the organization.

The researcher therefore wanted to investigate the impacts of accounting information system in the Non-Governmental Organization (NGOs).

1.3 Objectives of the Studies

1.3.1 General objectives.

The general objectives of the study were to find out the impacts of the accounting information systems on the performance of the non-governmental organizations (NGOs).

1.3.2 Specific Objectives.

The researcher was guided by the following specific objectives.

- i. To assess the level of Computer hardware and accounting software.
- ii. To assess the major phases involved in the development of accounting information system.
- iii. To determine the relationship between accounting information system and the performance of the Non-governmental organization (NGOs).

1.4 Research Questions

The research questions were developed from the research objectives as follows;

- i. What are the different levels of computer hardware and accounting software?
- ii. What are the major phases involved in the development of accounting information system?
- iii. What determines relationship between Accounting information system and performance of Non government organizations?

1.5 Significance of the Study

- i. The researcher hoped that the research will form a basis for further research on the impact of accounting information on the performance of the Non-government (NGOs).
- ii. The study was useful to the decision makers of the Non governmental organizations (NGOs) especially in formulating how best the existing accounting information systems, policies, and procedures can be used so as to having about better performance and efficient service delivery.
- iii. The study made a contribution to the understanding of the impacts of accounting information system towards the performance of the NGOs.
- iv. The researcher hoped that, the study will be used for looking for ways and identifying the procedures that are relevant for emphasizing the use of accounting information system excess various different Non governmental organizations (NGOs).

1.6 Scope of the Study

1.6.1 Geographical Scope

The researcher carried out his study in one of the Non-governmental organizations, Pride Uganda, Entebbe branch which is located at Entebbe. The researcher chose this area of study since he was optimistic that data collection would be simpler since he was well acquainted with the local area and knew some of the respondents

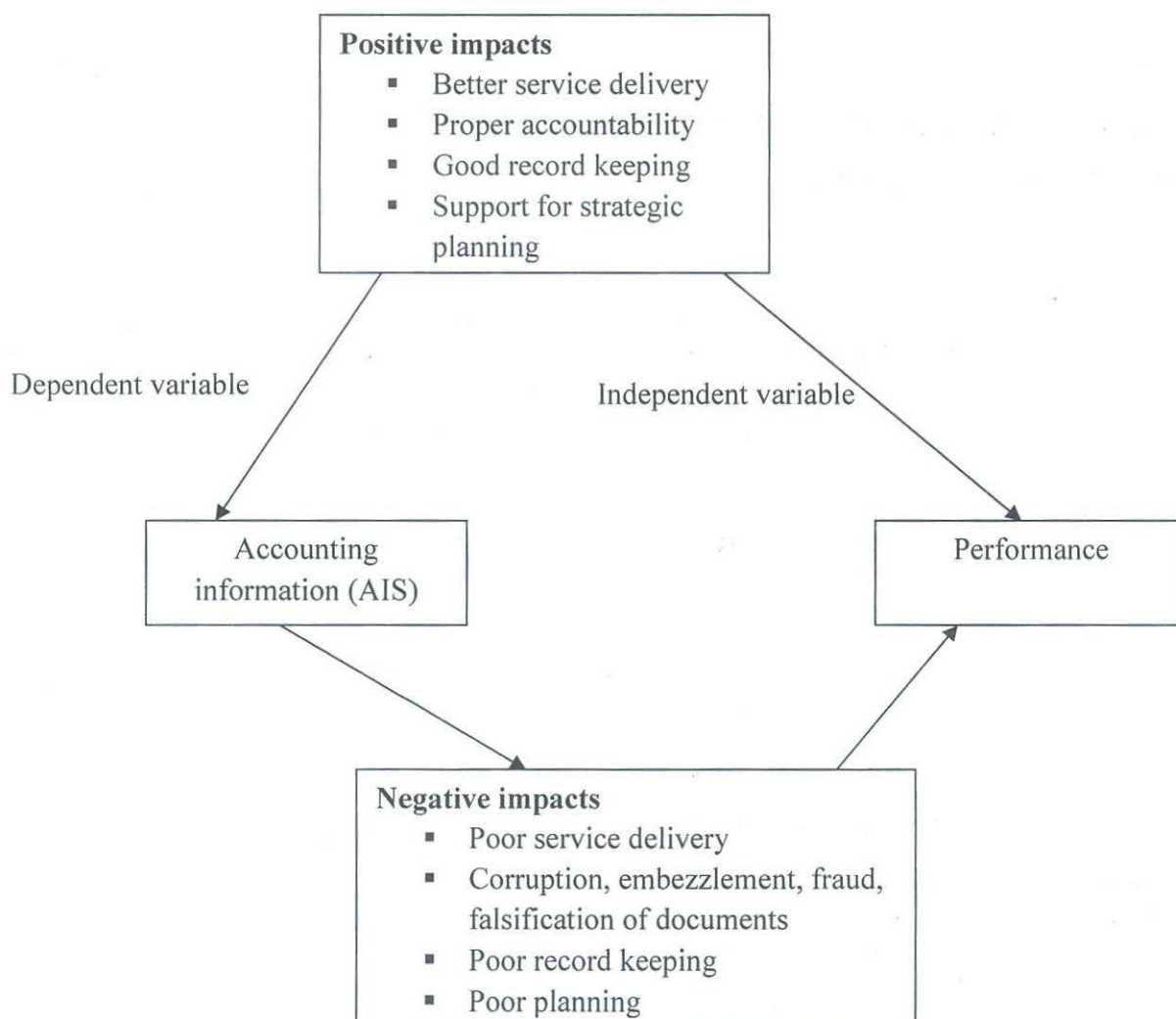
1.6.2 Content Scope

The researcher concentrated on the collection of data relating to the effects of accounting information Systems on the performance of the Non Governmental Organization (NGOs). It focused on how the proper use of Accounting Information S stems has affected Performance and how the misuse or inadequacies had led to the negative Performance of the Non Governmental Organization (NGOs).

1.6.3 Time frame

The researcher wrote his proposal between February to May 2011, after proposal writing, the researcher went ahead to collect the data from the field and compiled it for presentation to his supervisor.

1.7 Conceptual Framework. Shows the relationship between Accounting information systems and Performance of Non-Governmental organisations



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Best (1966:39) views literature review as “a summary of the writing of recognized authorities and previous research that provides evidences that the research is familiar with what is already known and what is still unknown or untested”. It involves the systematic identification, location, evaluation and analysis of the documents containing information related to the research problem.

This chapter therefore presents a review of literature on the subject. The first section is about the relationship between accounting information systems and the performance of the organization, the second section shows the major phases involved in the development of the accounting information systems and the third section shows the distinguish between computer hard ware and accounting software and the principle methods of data processing.

2.1 Definition of Concepts

Belverd E. Needles (1993) in his book ‘Principles of Accounting’ defines accounting information systems as collection and processing of data from transactions and events, organizing them in useful forms, and communicating results to decision makers and that a company or an organization uses it to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency and adherence to company policies. According to him, it also includes the controls that deal with operating efficiency and adherence to management policies. In other words, management wants not only to safeguard assets and have reliable records but also to remain in efficient operation that follows the policies.

Weygandt and Kieso (2002) in their book “Accounting principles”, also pointed out accounting information systems to be consisting of plans of the organization and all the related methods and measures that are adopted within the business to safeguard its assets from employee theft, robbery and un authorized use. They added that the accounting information systems enhance the accuracy and reliability of its accounting records by reducing the risk of errors (unintentional mistakes) and irregularities (intentional mistakes and misrepresentations) in the accounting process.

Kerry Thomas (1995) defines performance as the way in which an activity is accomplished in a particular level or standards to which a task is to be accomplished, adopted carried out or achieved within the working environment.

Control comprises of those elements of an organization (including its resources, systems, procedures, processes, culture and structure and tasks) that take together, support people in the achievement of the organizational objectives or reasons of existence.

2.2 Relationship between Accounting Information Systems and Performance.

Jerry Weygandt & Donald E. Kieso in their book, stress that poor or ill-equipped accounting information systems lead to dishonesty in the organization. Their book Accounting Principles” quotes an example of a computer operator who embezzled \$21 million from Wells Fargo Bank for over a two year period and was reported in the financial press. Also, a shipping clerk of 28 years of service reported to have shipped \$125000 of the merchandise to himself. It therefore necessitates the need for proper accounting information systems to be in place and being fully operational in order to avoid dishonesty, corruption, fraud and falsification of accounting records and maintain efficiency and effectiveness within the organization.

Belverd E. Needles & Marian Powers (1999) in their book also stress that a good system of accounting information accomplishes the broad objectives of the organization. According to them, good accounting information systems safeguard the company’s assets such as motor vehicles, capital good, labor, and land among others. If the accounting information systems are not there or weak, then the performance .vill be highly affected negatively.

They also emphasize that good systems of accounting information system produces reliable accounting records. This means that, if the accounting information systems are not effectively and efficiently utilized or not put in place, it can pose a negative impact on the financial performance of the organization as it will lead to corruption and other unnecessary evils.

Jerry Weygandt in his publication quotes of the foreign corrupt practices act of 1977 which requires all the major US Corporations to maintain an adequate system of accounting information. Companies that fail to comply with this directive are subject to fines and the Company officers may be imprisoned and prosecuted. According to this Act, a number of American Corporations had made payments to the officials in foreign countries even without the

authorization of the top executives of the corporation. Though the payments were legal under the countries in which they were being made, it was not in accordance with the American standards of business ethics. because of this, the National Commission on Fraudulent Financial Reporting (NCFRR) concluded that all the companies whose stock was traded publicly should maintain a good accounting information systems that can provide reasonable assurance that fraudulent financial reporting will be prevented or subject to early detection. This Act therefore posed the need for good accounting information systems he in place so as to bring about the achievement of the mission and vision.

2.3 Difference between Computer Hardware and Account Software.

According to Paul D. Kimmel, Jerry J. Weygandt and Donald E. Kieso (3rd Edition) in their book “Financial Accounting, Tools for decision making” accounting information systems are supported with technology which can range from simple calculators to state-of-the art advanced electronic systems. Because the technology is increasingly important in accounting information system, they looked in to the impact of computer technology, how data processing works with accounting data, and the role of computer net-works. Computer technology can be separated into two categories, hardware and software.

Computer hardware is the physical equipment in a computerized accounting information system. The physical equipment includes processing units, hard drives, servers, printers, and scanners.

Whereas computer software comprises of the programs that direct the operations of the computer software. A program can be written, for instance to process customers merchandise orders. They added that computer technology provides accuracy, speed, efficiency, and convenience in performing accounting tasks.

2.4 The impacts of accounting information systems on the performance of Non Governmental Organization (NGOS).

According to Kermit D. Larson & Tilly Jensen (2005) in their book “Fundamental Accounting Principles” accounting information system refers to a group of components that collects, and process raw financial data in to timely, accurate, relevant, and cost-effective information to meet the purposes of internal and external users.

They added that, the primary components within an accounting information system are accounts payables, accounts receivables, and payroll. Especially components, such as capital assets, are often added dependent on the needs of the business. Other components of an accounting information system include people, data (inputs), software (accounting programs), hardware (computers), and reports (outputs).

Most businesses, large and small, now depends on computers to provide support to the accounting information system with the following below explain impacts.

Wide spread use of accounting information system has increased the range and power of off-the-shelf programs, which include multipurpose soft ware applications for a variety of operations. These includes familiar word processing programs such as word and word perfect, spreadsheet programs such as excel, and data base management programs.

Other off-the-shelf programs meet the needs of specialized users, including accounting programs such as peach tree and quick books. Off-the-shelf programs are designed to the user friendly and menu driven, and many operate more efficiently as integrated systems.

In an integrated system, actions taken in one part of the system automatically affects related parts. For example when a credit sale is recorded in an integrated system, for instance several parts of the system are automatically up dated.

Computerized accounting information system can dramatically reduce the time and effort devoted to record keeping tasks. Less effort spent on record keeping tasks means more time for accounting professionals to concentrate on the analysis and managerial decision making. These advances have created a greater demand for accounting professionals who understand financial reports and can draw an insights and information from mountains of processed data. Accounting professionals have expertise in determining relevant and reliable information for decision making. They also can assess the effects of transactions and events on a company and its financial statements.

Knowledge of the accounting information system described enables the management of most of the Non-governmental organizations (NGOs) to understand the transactions and events driving the output and only in this way, the management of the organization can expect to reap the full benefits of accounting reports. All the reports available can not only help the

management, but also both the internal and external users who may fail to understand the accounting information system principles and methods determining the information.

2.5 The major phases involved in the development of accounting information system.

According to Robert F. Meigs, Mary A. Meigs, Mark Bettner, and Ray Whittington 1996) in their book "Accounting, the decision for business" tenth edition, good accounting system do not just happen. They are carefully planned, designed, managed, and refined depending on the nature of the company's business, the type of transactions, the size of the organization, the volume of the data, and the information demand of the management and others. They added that, accounting information system involves the recording process, from the initial data entry to preparation of the financial statements.

Generally, developing an accounting information system involves the following four phases:

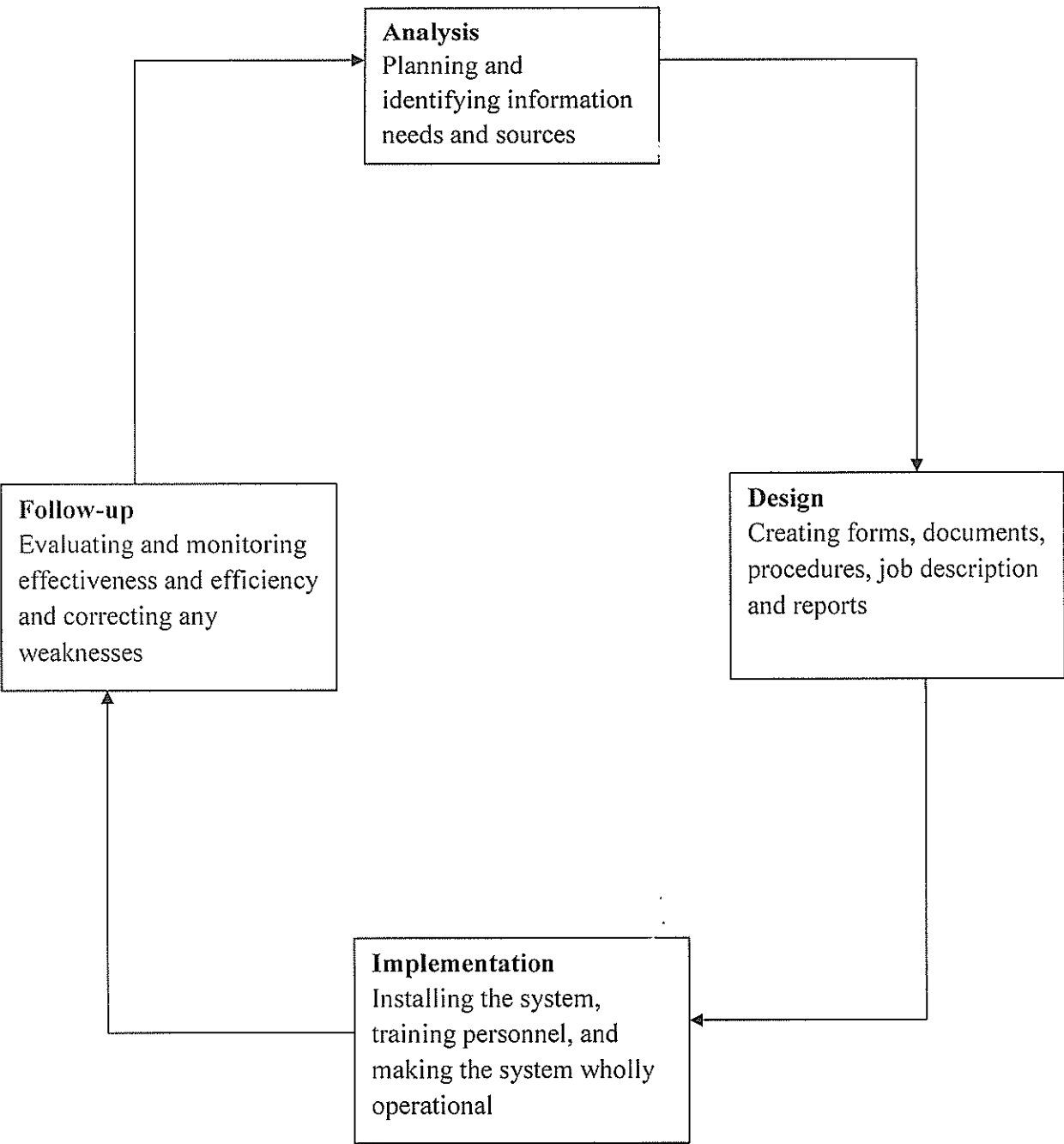
Analysis. The starting point of analysis is to determine the information needs of the internal and external users. Once this is established, the system analyst proceeds to identify the sources of the information and records and procedures for collecting and reporting the data. If an existing system is being analyzed, its weakness and strengths must be identified.

Design. For a new system, forms and documents must be designed; methods and procedures selected from the alternatives; job descriptions prepared; controls integrated; reports formatted; and equipment selected. Redesigning an existing system may involve only minor changes, a complete overhaul, or replacement of a manual system by a computerized system.

Implementation. Implementation of either new or review systems require that documents, procedures, reports, and processing equipment must be installed and made operational. Personnel must be hired, trained, and closely supervised through a startup or transition period.

Follow-up. This is the final phase involved in the development of accounting information system. Here, after the system is up and running, it must be evaluated and monitored for the weaknesses and breakdowns. Also, its effectiveness and efficiency must be compared to the design or changes in the implementation may be necessary. These four phases which represent the life cycle of an accounting system, suggest that only few systems remain the same forever and as experiences or knowledge are obtained, and as technological and organizational changes

occur, the accounting systems may also have to grow and change and this can be illustrated in the next page.



CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter describes the methods and techniques that were used to collect data. It explains in detail the method of data collection, research design, research tools, measures, procedures and ethical consultation before the study.

3.1 Research Design

The researcher used both qualitative and quantitative research design to collect data from Pride Uganda, Entebbe branch. These qualitative designs were used to get detailed information from diversity of multiple realities using methods such as interview and observation. Mean while quantitative research design was used such that some information would be put by the researcher in numeral form or tabular form.

3.2 Research Study Population.

The study population comprised of 90 respondents and from this was the sample size being selected from the different departments of Pride Uganda, Entebbe branch like the board members, project accounts, other project staff, and clearance agency.

3.2.1 Sample Size.

A sample of thirty (30) respondents comprising of heads of departments, cashier, accountants, senior officers, office attendants, departmental secretaries was sampled quarterly and purposely to prove the degree of validity of instruments.

Quota sampling method was used since it addressed issues of repetitiveness where matrix described the characteristics of the respondents that determine the proportion of the male and female, and what proportion falls into the various departments.

Multi-stage and purposive sampling techniques were also used as it enabled listing and sampling of the study respondents. The list of the primary sampling units comprised of heads of departments, accounts departmental secretaries, office attendants, basing on the researchers own knowledge of the respondents, its elements and the nature of the research designed.

Table 3.1: Showing the number and composition of respondents

| Category | Number of Respondents |
|---------------------|-----------------------|
| Board members | 15 |
| Accounts Assistants | 10 |
| Staff | 20 |
| Donor staff | 7 |
| Total | 52 |

Source: Primary data

3.3 Instruments of Data Collection.

The following instruments were applied in data collection and analysis:

3.3.1 Questionnaires.

These were advanced by the researcher to get information on facts of the accounting information system on the performance of Non-governmental organizations (NGOs).

The researcher anticipated that questionnaires were to help to collect data from correspondents who will have no time to be interviewed in the NGOs. The respondents were to have to answer or fill in the answers at their own place or free time.

3.3.2 Interview

The researcher carried out interview with the sampled such as departmental secretaries, heads of departments, finance officer and the internal Auditors.

The researcher created a conducive environment for interview by building a rapport through explanation of the purpose of the study.

The researcher prefers this data collection methods since she hopes that it will give her room to make clarification on some of the questions through probing for easy understanding and will ensure validity and reliability of data.

3.3.3 Observation.

In this method, the researcher used the eye to observe what actually happens on the ground and will take the record, more so, the researcher will observe the activities of the correspondents, books of accounts in the finance department, the accounting information systems that are in place and are being used at the area of the study. This will be done using observation technique such as natural observation.

3.4 Sources of Data.

The researcher used mainly two sources of data to get information on the impact of accounting information systems on the performance of Non-governmental Organization (NGOs). These sources included the following:

3.4.1 Primary sources.

The researcher was involved in face to face contact and conversation with the respondents from whom she got the information pertaining the topic of the study, the researcher was also active in asking questions and the information was used to fill in the respondents on the questionnaire.

3.4.2 Secondary sources

The researcher collected and use data from the previous reports on the study of different text books, Journals, internets, reports from company performance among others secondary Literature.

3.5 Data Processing

The processing of data was done so as to verify the data collection. This is so in order to ensure the completeness and uniformity, editing was done by the researcher which involved checking the data for error, and gaps. This helped the researcher to detect the errors that had influenced the results. Editing had also helped the researcher to ensure that every question in the interview guide had an answer and these answers given are accurate and correct. Tabulation was also done in the presentation respondents of social demographic characteristics Cole which had also been coded by recording the answers given according to the sub themes of the study.

3.6 Data Analysis

Under data analysis, both quantitative and qualitative methods were used in these statistical and non statistical approaches which were used in the analysis of the findings.

3.7 Ethnical Consideration

Before going to the field, the researcher had first required an introduction letter from the university introducing her to the field so that the respondent had not have room to doubt her. The researcher had also endeavor to explain the purpose and the benefits of the research being carried out.

3.8 Conclusion

The researcher believed that by using the above techniques and procedures,she would be able to gather the relevant information geared towards establishing the effective use of accounting information system on Performance of the non-governmental organization (NGOs).

CHAPTER FOUR

PRESENTATION AND ANALYSIS FINDINGS

4.1 Introduction

This chapter presents the findings and discussion of the study for the data obtained from the field. This was done with the aim of providing answers to the research questions and an interpretation of each of these findings in light of research questions and an interpretation of each of these findings in light of research objectives. Tables, figures, frequencies and other statistical tools were used to help with the analysis and interpretation of findings.

According to the data availed to the researcher, evidence shows that of the 10 respondents or informants contacted who were not working at Pride Uganda, Lira branch offices, 40% of the respondents were not aware or had very little knowledge of the accounting information system and 60% of them were aware. Of the 40% who were not aware 25% were females whereas 15% were male respondents and also of the 60% of the respondents who were aware of Accounting Information Systems, 35% were female informants whereas 25% were male respondents.

Table 4.1. Shows responses on how accounting information system are related to performance.

| Sex of respondents | No. of respondents | Percentage (%) |
|--------------------|--------------------|----------------|
| Male | 28 | 54 |
| Female | 24 | 46 |
| Total | 52 | 100 |

Source: Primary

Table 4.1: Shows that out of 52 respondents who participated, 28 were males forming the percentage of 54% whereas the female respondents formed equal response to men group of 24 with the percentage of 46%. The subtotal of the respondents were 52 mean while the sub percentage of the respondents was 100%.

The above disparity between the figures and the percentages of the female and male respondents could be as a result of gender balances in most of the departmental offices.

When the researcher consulted those who were not working within the customs office on how Accounting Information Systems were related to performance, the following responses were obtained.

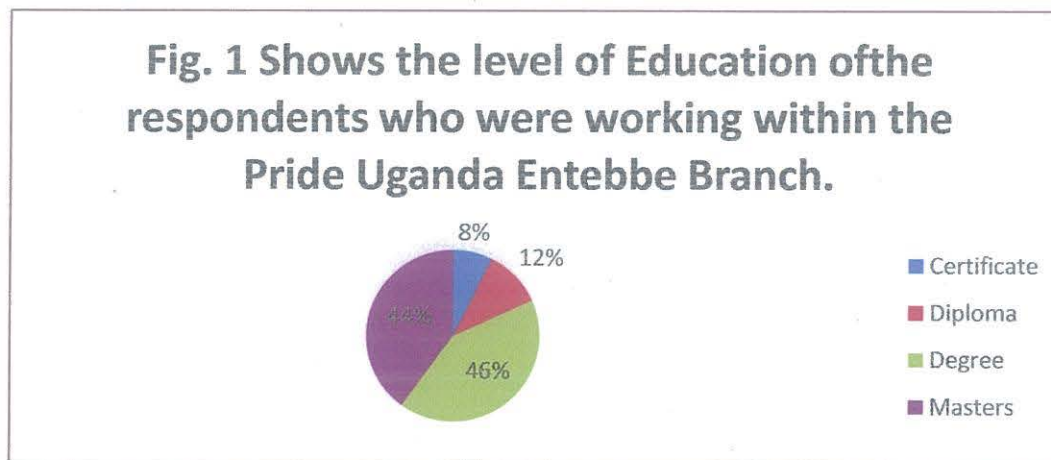
Table 4.2. Shows responses on how Accounting Information Systems were related to Performance from those who did not work within the custom offices.

| Item | Tally | No. of respondents | Percentage |
|-----------|-------|--------------------|------------|
| Aware | | 28 | 54 |
| Not aware | | 24 | 46 |
| Total | | 52 | 100 |

Source: Primary

When the respondents were asked about their education levels the following responses were obtained.

Figure 1. Shows the levels of Education of the respondents who were working within the Pride Uganda Entebbe Branch.



Source: Primary data

Figure 1: Shows that the majority of the respondents working within Custom offices were diploma holders with percentage of 44% followed by the degree holders who formed the percentage of 46%, certificate holders had the percentage of 12% and the respondents with masters' degrees formed the smallest percentage of 8%. This showed that the majority of the

respondents had knowledge about Accounting Information Systems since they are educated men and female with some qualifications.

The researcher further consulted the respondents to determine their ages. The researcher found out the following responses.

Table 4.3 Show the ages of respondents.

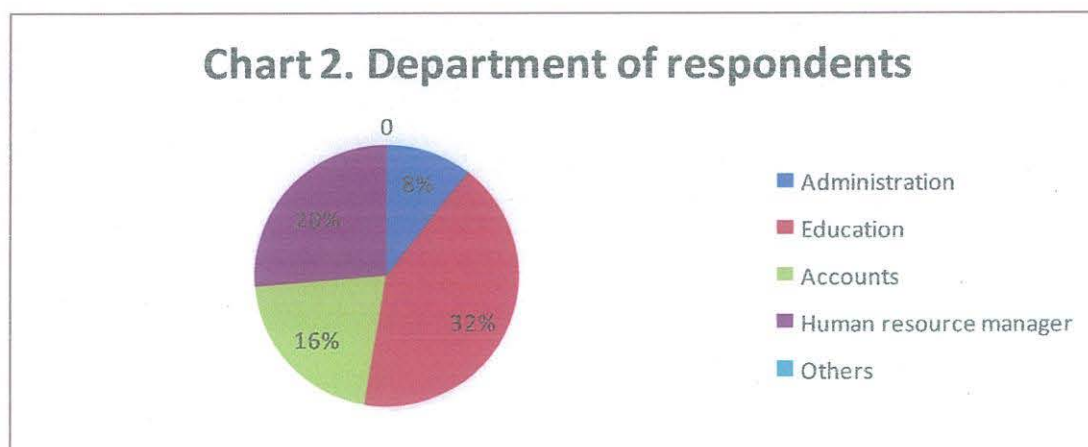
| Age group (years) | Tally | No. of respondents | Percentage |
|-------------------|-------------|--------------------|------------|
| 18-24 | //// | 5 | 17 |
| 25-30 | ///// // | 7 | 24 |
| 30-45 | ///// ///// | 10 | 33 |
| 45 above | ///// /// | 8 | 26 |
| Total | | 30 | 100 |

Source: Primary data

Table 3: Shows that the respondents within the age bracket of 18-24 formed the percentage of 17%, 25-30 formed the percentage of 24%, those between 30-45 years formed the greatest percentage of 33% whereas those above 45 years formed the percentage of 26% out of the sub percentage of 100.

Concerning the departments where the respondents were working or attached to and the following information was obtained

Figure 4.2: Shows the various departments of the respondents at Pride Uganda, Entebbe branch.



Source: Primary data

Figure 4.2: Shows that out of the sub total population of 30 respondents, 12 of them were from the administration department forming the percentage of 24%, 10 respondents forming the percentage of 20% belonged to the Education department, 16 respondents were derived from Accounts department forming the percentage of 32%, 8 respondents were from Human Resource department which formed the percentage of 16% whereas there were some respondents from some departments such as audit, and health which also formed the percentage of 8% with 4 respondents.

The majority of the respondents were from accounts department which was the researcher's area of interest since most of the respondents believed that it was Accounts department that was most especially affected by the Accounting Information Systems as it the key area in most organizations that needs attention for effective and efficient or smooth running of the entities activities.

4.2 Effects of Accounting Information Systems on Performance.

Research findings revealed that there was great effect of Accounting Information Systems on Performance of Non-governmental organization at Pride Uganda, Entebbe branch. The respondents argued that Accounting Information Systems affected Performance both positively and negatively. The respondents stressed on this depending on the knowledge, applicability, monitoring and the level of availability of Accounting Information Systems in place and the higher degree of the employees hard work due to accounting information system.

The positive effects of good Accounting Information System stretched far much beyond support for strategic planning but also included better service delivery, proper accountability safeguarding the assets of the organization.

This agrees with Belverd E. Needles & Marian Powers (1999) who stressed in their book that a good system of Accounting Information System accomplishes the broad objectives of the organization. They also add that good systems of Accounting Information Systems produce reliable accounting records.

Therefore, good Accounting Information Systems could lead to the achievement of the mission of Non-governmental organization (NGOs).

‘To achieve sustainable socio-economic development through efficient provision of quality services to the people in conformity with national policies and local priorities’

Proper accountability was another positive effect of Accounting Information System that the researcher found out during the study. Good Accounting Information Systems meant having various types of Accounting Information System principles, the procedures and control environment fully operational in an organization.

“How can you embezzle the funds of the organization or fail to account for it yet there is another person assigned to monitor your operations, you will not dodge even Public Accounts Committee (PAC).”

This was one of the comments given by one of the officials in the Accounts Department of Pride Uganda, Entebbe branch. This strongly emphasized that good Accounting Information Systems curbed corruption in the organization.

Because the effects of Accounting Information Systems on performance had mixed feelings, from the respondents, those who gave negative effects asserted that ill- equipped or lack of proper Accounting Information Systems in place led to poor service delivery, corruption, embezzlement, falsification of the accounting records or documents. The explanation given by the respondents was that indicators such as lack of monitoring, lack of transparency, lack of motivation of employees, poor time management, and incompetent workers among others could easily aid or fan intentional mistakes on public funds thus leading to corruption.

Findings agree with Jerry Weygandt & Donald E. Kieso who pointed out in their book that poor or ill equipped Accounting Information Systems lead to dishonesty in the organization. To support their argument, they quoted a computer operator who embezzled \$ 21 million from Wells Fargo Bank and also a shipping clerk of 28 years of service who shipped \$ 125,000 of the merchandise for himself.

There was also great effect of Accounting Information System (AIS) on performance when the record keeping aspect or perspective was closely looked at or analyzed by the researcher. Inadequate principles of Accounting Information Systems led to poor record keeping especially if there was no monitoring of the activities of employees, independent checks, and rotation of employees.

What the researcher found out was in agreement with the quotation of Jerry Weygandt in his publication. He quoted the Foreign Practices Act of 1977 whereby a number of American Corporations had made payments to the officials in foreign countries even without the authorization of the top executives of the corporation.

4.3 The different principles of Accounting Information Systems present in Nongovernmental organization at Pride Uganda, Entebbe branch.

Of the total number of respondents, 73% of them responded that there were Accounting Information Systems in place though by then was not fully implemented to a higher degree or capacity and more so the Accounting Information System principles put in place are as detailed discuss below.

Control principle. Under this principle, it requires an accounting information system to have internal controls. Internal controls are the methods and procedures allowing managers to control and monitor business activities. This means that management philosophy and operating style, and all policies and procedures adopted by management to assist in achieving the entity's set objectives.

They include policies to direct operations towards common goals, procedures to ensure reliable financial reports to achieve compliance with laws and regulations.

They added that, an organization which is orderly and efficiently run will be able to satisfy its suppliers, customers, use its productive facilities efficiently and above all, meet the needs of employees far better than businesses which are disorderly and inefficient. An efficient organization will have good flow of timely information.

Relevance principle. This requires that an accounting information system reports useful, understandable, timely and pertinent information for effective decision making. This means that an information system is designed to capture data that make a difference in decision. To ensure this, all decision makers must be considered when identifying relevant information for disclosure.

Compatibility principle. According to this principle, accounting information system is to conform to a company's activities, personnel, structure, and its unique characteristics. This system must not be intrusive but must work in harmony with and be driven by the company

goals. This is because most start-up entrepreneurs require only a simple information system to be able to assemble data from or its global operations.

Flexibility principle. Accounting information system must be able to adjust to changes. This principle requires that an accounting information system must be able to adapt to changes in the company, business environment, and needs of decision makers. Technological advances, competitive pressure, consumer tastes, regulations and company activities constantly change. A system must be designed to adapt to these changes.

Cost benefits principle. The cost benefit requires the benefits from an activity in accounting information to out weigh the cost of that activity. The costs and benefits of an activity such as reporting certain information impact the decisions of both external and internal users. Decisions regarding other systems principles (control, relevant, compatibility and flexibility) are also affected by the cost benefit principle.

4.4. Contributions of Accounting Information Systems.

The fourth research question sought to investigate the contributions of accounting information System on the performance of Non-governmental organizations (NGOs) a: Pride Uganda, Entebbe branch.

Accounting information Systems in addition had led to decrease of corruption, falsification of records,, fraud and embezzlement as responded by one of the informants who gave this example;

Like here, your voucher cannot be approved by only one person without reaching to the person at the top for examination”

This indicated that Accounting Information System had played a great role to facilitate the achievement of Vision and mission set by the Non-governmental organization (NGOs).

On further discussion with the respondents, the researcher found out that that community was able to receive what it deserved or access the services. There seemed to better service delivery because of the monitoring on the performance was done. On the works department, physical accountability was carried out which meant physically going to the field to inspect that activity to avoid shawdy work.

Accounting Information Systems had contributed to proper keeping or maintenance of records. This was because a committee could monitor the operations of employees

and also respondent's explanation showed that committees such as Public Accounting Committee, a team of Internal and external Auditors, councilors, IGG would anytime request to have a look at some of the documents such as vouchers, cheque books, receipt books, vote books, cashbooks. To the respondents, the records acted as evidence incase of any query by any of the committees.

Proper planning and budgeting were also attributed to Accounting Information System being in place at Pride Uganda, Entebbe branch especially the Non-Governmental Organizations. A majority of respondents agreed that it was easy to plan and budget using the figures from the previous financial years so as to estimate the budget of the current financial year.

In conclusion, the contributions of Accounting Information Systems on performance of Non-governmental organizations (NGO5) at Pride Uganda, Entebbe branch were many and diverse. More emphasis on their use was proved to be very important and necessary so as to achieve the mission, objectives, and vision of the organization.

CHAPTER FIVE

SUMMARY OF THE MAJOR FINDINGS, CONCLUSIONS RECOMMENDATIONS

5. 1 Introduction

This chapter puts forward the major findings, conclusions, recommendations, research problems and importance for future researchers

5.2. Summary

According to Kermit D. Larson, John J. Wild and Barbara Chiappetta (2002), in their book “Fundamental accounting principles”, accounting information system refers to collection and processing of data from transactions and events, organizing them in useful forms, and communicating results to decision makers. Accounting information collects and process data from transactions and events, organizes them in useful forms, and communicates the results to decision makers. They further say that, these systems are crucial for effective decision making to both internal and external users of the information due to increasing complexity of business and growing need for accounting information system.

This agrees with Belverd E. Needles & Marian Powers (1999) who stressed in their book that a good system of Accounting Information System accomplishes the broad objectives of the organization. They also add that good systems of Accounting Information Systems produce reliable accounting records.

Therefore, good Accounting Information Systems could lead to the achievement of the mission of Non-governmental organization (NGOs).

The general objective of the study was to find out the effects of Accounting Information Systems on the Performance of Non-governmental organization (NGOs) at Pride Uganda, Entebbe branch. The study was guided by the following specific objectives; to investigate the relationship between AISs and Performance, to investigate the effects on Performance, to differentiate between computer hardware and software types and principles of Accounting Information Systems in use in NGOs at Pride Uganda and to investigate their contributions.

5.3 Conclusions

In the study, it was evident that there were different principles of Accounting Information Systems applied. However, the principles of Accounting Information Systems did not mean automatic great performance since there were hindrances which the respondents said affected finance department to a large extent when compared to other departments.

Therefore, monitoring, supervision, seminars, refresher courses, recruitment of well qualified staff should be adopted so as to maximize the positive effects and contributions of Accounting Information Systems on performance and achievement of the organizations objectives, missions, and vision.

The organization should also take up the responsibility of performing independent checks both internally and externally, warn or even apprehend the culprits so as to discourage others as one of the Accounting Information Systems measure as employees also practice proper delegation of duties, keep proper books or records, follow professional ethics and code of conduct in order to ensure that the performance of the organizations shall be rated as being high in the near future.

5.4 Recommendations

5.4.1. Introduction

From the investigation, it was clear that Accounting Information Systems had great impact on performance of the Non-governmental organizations at Pride Uganda, Entebbe branch which was average. However, there was need to maximize the contribution so as to ensure achievement of the objectives, goals, of the Nongovernmental organizations (NGOs) and the mission perhaps by taking or putting in place the following recommendations:

5.4.2 Board members.

From the findings, the research indicated that there was inadequacy of well qualified staff as majority of the staff were diploma holders and certificate holders with only a few who have degree and masters holders and this had led to improper performance of Accounting Information Systems. Therefore, the researcher recommends the board members to recruit more staff who have the qualifications of degree and masters so as to be able to meet certain principles of Accounting Information Systems such as rotation of employees, segregation of duties.

The researcher further recommends the board members to sponsor the refresher courses for the employees, seminars and workshops so as to sensitize and encourage them on how relevant the use and application of Accounting Information Systems so as to achieve the objectives, goals and vision of the organization. For example encouragement of physical accountability as one of the control measures so as to minimize shady work and maximize the service delivery on the local community. Decentralization of authority and verification to lower levels other than being confined in the Central authorities or upper levels especially the top entity's management committee which mostly comprises of the board of directors, chief executive committee (CEO) and other board of trustees.

5.4.3 Donor Staff.

The researcher further calls for need by the donor technical staff to carryout close supervision and monitoring of the employees and different departments in addition to sensitization of junior employees so as to improve on the smooth running of the activities within the organization especially those that deals with the use of electronic technology.

The recommendation the researcher adds would be to recruit competent personnel following the right selection procedure and following the principles of "right people in right offices or departments at the right time"

In order to discourage intentional acts or mistakes such as falsification of records, corruption, bribery and other evils, the researcher suggests to the organizations or management authorities to apprehend culprits whenever they are detected.

The management especially the project staffs authorities should encourage staff meetings or quarterly meetings so that some of the hindrances of Accounting information systems are identified and ironed out. The departmental heads should also organize meetings in their different departments. The practice of carrying out both internal and external audits should be prioritized and given a lot of emphasis.

5.4.4 Employees

To the employees, the researcher recommends them to practice proper delegation of duties whenever they are not around so that the activities of the departments do not come to a standstill. This perhaps would lead to continuous struggle to achieve the organizations objectives, mission, and vision.

Dedication to their work would be another recommendation that the researcher would put to the employees. Employees ought to follow the professional ethics and the code of conduct, in addition to the employment laws.

From the investigation, the researcher recommends employees to keep proper records in all departments and having restricted access to the files and important documents so as to avoid them from being lost.

5.4.5 Local community.

Attending council meetings so as to have proper dissemination of information in regard to inquire whether the organization is playing its social responsibility to the community or not. This would make the community to seek clarifications on how certain activities are taking place in the way they may not expect.

This is in order to encourage employees to practice proper allocation of resources and accountability hence will improve on service delivery and the achievement of the organizations objectives, mission, and vision.

5.4.6 General recommendations.

Creation of enough awareness on how Accounting Information Systems are relevant especially the role they play in organizations to see its set objectives, goals and missions are achieved more so on how they can be used to bring about the proper accountability, safeguarding of assets of the district, proper record keeping for both today and in future time to come for references.

“To achieve sustainable socio-economic development through efficient provision of quality services to the people in conformity with the national policies and local priorities”

5.4.7 Area for future researchers

Future researchers need to put emphasis in covering most of the activities concerning J challenges encountered during the implementation of Accounting Information Systems and how those challenges can be eliminated or minimized so as to lead to positive impacts.

They need to dwell much on identifying the relationship between Accounting information Systems and organizational policies. They should identify areas of agreements and disagreements and how one leads to the positive or negative effects of the other.

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APPENDIX A1. INSTRUMENTS

1.1 QUESTIONNAIRES.

Dear respondent,

As a student of Kampala International University pursuing Bachelor of Business of Administration, I am carrying out a research on the topics:

The impacts of accounting information systems on the performance of Non-Governmental Organization (NGOs). Case study: Pride Uganda, Entebbe branch. The purpose of this study is to gather information on the effects of accounting Information systems on the performance of Non-governmental Organization (NGOs). Your response will be treated with high degree of confidentiality and the information gathered or obtained is strictly for academic reasons.

PERSONAL DATA (QN 1-5).

Please help to tick the most appropriate and fill in the blank spaces where applicable.

1. Age

- | | | | |
|-----------|--------------------------|-----------------|--------------------------|
| a) 18 -24 | <input type="checkbox"/> | c) 30 -45 | <input type="checkbox"/> |
| b) 25-30 | <input type="checkbox"/> | d) 45-and above | <input type="checkbox"/> |

2. Sex:

- | | | | |
|---------|--------------------------|-----------|--------------------------|
| a) Male | <input type="checkbox"/> | b) Female | <input type="checkbox"/> |
|---------|--------------------------|-----------|--------------------------|

3. Marital status

- | | | | |
|------------|--------------------------|-----------|--------------------------|
| a) Married | <input type="checkbox"/> | b) Single | <input type="checkbox"/> |
|------------|--------------------------|-----------|--------------------------|

4. Level of education

- | | | | |
|----------------|----------------------|-----------|----------------------|
| a) Certificate | <input type="text"/> | c) Degree | <input type="text"/> |
| b) Diploma | <input type="text"/> | d) Master | <input type="text"/> |

5. Departments

- | | | | |
|-------------------|----------------------|---------------|----------------------|
| a) Administrative | <input type="text"/> | c) Education | <input type="text"/> |
| b) Accounts | <input type="text"/> | d) H/Resource | <input type="text"/> |
- e) Others (Specify)

RESEARCH QUESTION ONE (Qn 6-8)

6. How do you find the accounting information systems used in your organization.

- | | | | |
|------------|----------------------|---------|----------------------|
| a) V. good | <input type="text"/> | c) Fair | <input type="text"/> |
| b) Good | <input type="text"/> | d) Non | <input type="text"/> |

7. Is there any relationship between accounting information systems and performance?

- | | | | |
|--------|----------------------|---------------------|----------------------|
| a) Yes | <input type="text"/> | c) Some how | <input type="text"/> |
| b) No | <input type="text"/> | d) others (specify) | <input type="text"/> |

8. How do you determine the efficiency of accounting information systems used in your company or organization?.....

.....

RESEARCH QUESTION TWO (Qn 9-10)

9. Does the employees cope up with the accounting information systems?

- | | |
|--------|-------------|
| a) Yes | c) Some how |
| b) No | d) None |

10. Does accounting information systems affect employee's performance? If yes how?

.....

.....

RESEARCH QUESTION THREE (Qn 11-13)

11. Which of the following accounting information system components do you have?

- | | | |
|--------------------------|-----|------|
| a) Source documents | Yes | None |
| b) Input devices | Yes | None |
| c) Information processor | Yes | None |
| d) Information storage | Yes | None |
| e) Output devices | Yes | None |
| f) Non of these | Yes | None |

12. Which of the following accounting information system principles are present and used in the organization.

- | | | | |
|------------------|--------------------------|-----------------|--------------------------|
| a) Control | <input type="checkbox"/> | d) flexibility | <input type="checkbox"/> |
| b) Relevance | <input type="checkbox"/> | e) Cost-benefit | <input type="checkbox"/> |
| c) Compatibility | <input type="checkbox"/> | | |

13. How do the above principles work?

- a) Control

- b) Relevance
- c) Compatibility
- d) Flexibility
- e) Cost-benefit

RESEARCH QUESTIONS FOUR. (Qn 14-16)

14. What are the general contributions of accounting information systems on the performance of your company?

- a) Past
- b) Present

15. What are the specific contributions of accounting information systems on the performance of your company?

.....

.....

16. What are the problems encountered by the management in the implementation of the accounting information system in the organization?

.....

.....

17. How has management come up to solve the problems mentioned above?

.....

.....

APPENDIX A 2.

1.2 INTERVIEW GUIDES.

1. Which accounting information system principles are present and used in your organization?

.....

.....

2. How do you determine the efficiency of accounting information systems used in the organization?

.....

.....

3. How do you find the accounting information systems used in your organization?

.....

.....

4. Which accounting information system components do you have?

(a)

(b)

(c)

(d)

(e)

(f)

5. What relationship is there between the accounting information systems and the performance of the organization?

.....

.....

.....

6. What are the general contributions of accounting information systems on the performance of your organization?

.....

.....

7. What are the specific contributions of accounting information systems on the performance of your company?

.....

.....

8. Do you think accounting information system can be used to achieve the vision, mission, and set objectives of the organization?

How?

.....

.....

9. Are there some problems that have been encountered by the management in the implementation of the accounting information system?

What are they?

.....

.....

10. How has management come up to solve the problems mentioned above?

.....

.....

11. Give the way forward

.....

.....

APPENDIX B

TIME FRAME

| Period | Activity |
|-------------------|----------------------------|
| February to March | Proposal writing |
| March to April | Data collection |
| April to May | Data compilation |
| June | Handing in of Dissertation |

APPENDIX C
BUDGET FRAME WORK

| Particulars | Quantity | Unit cost | Amount |
|---------------------------------|----------|-----------|------------------|
| Stationary | | | |
| Pens | 2 | 300/= | 600/= |
| A flash disk | 1 | 25,000/= | 30,000/= |
| Ream of papers | 1 | 10,000/= | 10,000/= |
| Sub-total | | | 35,600/= |
| Travel and communication | | | |
| Airtime cards | - | - | 20,000/= |
| Travels | - | - | 25,000/= |
| Meals | - | - | 25,000/= |
| Sub total | | | 70,000/= |
| Data collection | | | |
| Library | 5 days | 5,000 | 25,000/= |
| Internet | 12 hours | 1,500/= | 18,000/= |
| Sub-total | | | 43,000/= |
| Typing and printing | | | |
| Proposal | 1 copy | 20,000/= | 20,000/= |
| Research report | 1 copy | 70,000/= | 70,000/= |
| Sub-total | | | 90,000/= |
| Consultations | | | |
| Editing | 1 copy | 20,000/= | 20,000/= |
| Miscellaneous | - | 36,000/= | 36,000/= |
| Sub-total | | | 56,000/= |
| Photocopying and binding | | | |
| Research report (photocopy) | 2 copies | 6,000/= | 12,000/= |
| Research report (binding) | 3 copies | 3,000/= | 9,000/= |
| Sub-total | | | 21,000/= |
| Grand total | | | 315,600/= |