

FINACIAL REPORTING PRACTICES IN PUBLIC PRIMARY SCHOOLS IN KENYA

(A SURVEY OF WAJIR EAST DISTRICT)

BY:

IBRAHIM MOHAMED MUKTAR

BDF/ 2014/77611

**A PROJECT REPORT PRESENTED IN PARTIAL FULFILMENT FOR THE AWARD
OF DIPLOMA IN BANKING AND FINANCE, MOUNT KENYA UNIVERSITY**

NOVEMBER, 2015

ABSTRACT

Financial reporting has been characterized recently as a function facing a crisis critical to its long-term survival as a professionalized activity. Numerous empirical studies have looked into both the needs of financial reporting practices in public institutions. However, none of these known local and international surveys has ever focused on financial reporting practices in public primary schools in Kenya in Wajir county. It is in this light that the researcher set to carry out a research on financial reporting practices in public primary schools in Kenya a case of Wajir East District.

The study used a descriptive survey design aimed at investigating the financial reporting practices in the public primary schools in Kenya a case of Wajir county. The target population of study was the management, the finance and accounts staff of the public primary schools in Wajir esat district.

The study employed descriptive analysis technique on both primary and secondary data. To collect primary data, a set of questionnaires were administered to management of the public primary schools in Wajir east District. The target population of study was the management, the finance and accounts staff of the public primary schools in Wajir East. The sample population for the study will consisted of 105 respondents selected from the target population of 350 possible respondents using stratified random sampling. The data was collected using the drop and pick method to allow the respondents fill the questionnaires at their convenient time. The study employed descriptive analysis technique on both primary and secondary data.