EFFECT OF ACCOUNTING INFORMATION SYSTEMS ON ORGANIZATIONAL PERFORMANCE: A CASE STUDY OF RUFORUM

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DECLARATION AND APPROVAL

Declaration by the Student

This project is wholly unique with no submissions for an award or a degree to any other university.

Signature …… Date 5th May 2025

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Approval by the Supervisor

I certify that the candidate completed the work detailed in this project while working under my supervision.

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DEDICATION

This project work is dedicated to my parents, Mr. and Mrs. Kizito Luyombya, my friend, Mr. Arthur Kwarakunde and my brother, Mr. John Tebandeke.

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Praise be to the Lord!

ABSTRACT

This study investigates the effect of Accounting Information Systems (AIS) on organizational performance, focusing on the Regional Universities Forum for Capacity Building in Agriculture (RUFORUM. The problem statement was that though studies had been conducted on accounting information, none of them had specifically examined the effect of accounting information systems on organizations performance. This left a research gap to be filled by carrying out a study using a case of RUFORUM. The researcher examined the effect of accounting information systems on organizations performance a case study of RUFORUM. The objectives of the study were: to identify the contributions of procedures and instructions on performance of RUFORUM, to examine the contributions of accounting information systems data on performance of RUFORUM, to establish the effect of it infrastructure on performance of RUFORUM and to examine the effect of accounting information systems software on performance of RUFORUM. The theories that governed the study included garbage in garbage out theory, technology acceptance model, contingency theory. A descriptive study design was used. A population of 210 people was taken into account for the study, and 136 respondents made up the sample size. Data was analyzed using SPSS, employing descriptive statistics and Pearson's correlation. Findings revealed significant positive relationships between all AIS components and RUFORUM's performance, particularly strong correlations for IT infrastructure and software. The study recommends RUFORUM to invest in regular training programs to enhance employee proficiency in using accounting information systems for improved performance.

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LIST OF ABBREVIATIONS AND ACRONYMS

AAA	:	American accounting Association
AIS	:	Accounting Information System
IT	:	Information Technology
MIS	:	Management Information System
OCAM	:	Organization Commune des Afrique Madagascar
OHADA	:	Organization for the Harmonization of Business Law in Africa
RUFORUM	:	Regional Universities Forum for Capacity Building in Agriculture
TAM	:	Technology Acceptance Model
UDEAC	:	Union Douaniere des Economies de l'Afrique Centrale

CHAPTER ONE

INTRODUCTION

1.0 INTRODUCTION

The introduction gives the context of the study as well as its problem statement, goals, research questions, scope, importance, constraints, and delimitations.

1.1 BACKGROUND OF THE STUDY

Accounting information systems (AIS) are a great source of data for decision-makers both within and outside of businesses. Accounting data may be used to quantify economic occurrences and provide financial reports to the public so they can make informed decisions (Monteiro & Cepêda, 2021).

As a component of a MIS (MIS), the American Accounting Association (AAA) address AIS collects, arranges, and conforms data for use in internal and external decision-making processes. AISs are crucial as the accounting industry utilizes them so often (Moudud et al, 2020). Hertati et al. (2020) state that accounting managers must utilize accounting information for the benefit of their businesses. Consequently, a successful professional life depends on having access to reliable accounting data that is both up-to-date and useful for making intelligent choices.

Jim et al. (2012) distinguish three primary categories for the development of AIS generation: During "the Windows age" of the 1990s, the first AIS was introduced. Although the programs were excellent, they were limited to handling basic accounting tasks. In the 2000s, the terms "SaaS" and "integration" came into use, bringing with them more sophisticated systems that would allow users to access files and applications simultaneously, along with more intricate data processing and accounting tasks.

Financial dashboards, real-time accounting, and other mobile apps that streamline financial processing and reporting define the 'mobile' accounting era, which started in 2010 (Bendovschi, 2015). The same author outlines the development of communication. While email and FTP file transfers were the main methods of data sharing and access in the previous accounting paradigm, cloud computing technology's virtual platforms now allow for simultaneous data sharing and access. The types of accounting services available on the market may be divided into three primary categories: On-premises accounting: Using its own hardware, the company buys and installs a specific accounting system application. Investments in systems and equipment are required for these sorts of projects.

Although the data center is managed by a specialized third party and is physically situated in a distant place, logical access is accomplished remotely via the company's installed programs. Because the service provider manages and maintains the hardware, the company's infrastructure expenditures were lowered. Because cloud computing allows for multi-tenancy of services—which divides fixed infrastructure expenses between companies—and manages data through virtual platforms overseen by a dedicated third party, it may prove to be even more cost-effective for businesses (Mistry, et al., 2024).

The creation and presentation of financial statements was the ultimate goal of traditional accounting methods, which primarily concentrated on bookkeeping and financial reporting. The activities were motivated by the need to provide a "fair view" of the company to both internal and external users of financial information. AISs, which are used to integrate and link different organizational activities (accounting, asset management, operations, procurement, human resources, etc.), were developed as a result of technological advancements in the late 1980s. Oblak and Ziemba (2013). AISs

are defined by Butt, (2020) as those that facilitate the integration of business operations throughout the whole enterprise.

When discussing the use of AISs throughout the African continent, West African countries might be included (Azmi, et al, 2018). The Organization Commune des Afrique Madagascar (OCAM) and the Union Douaniere des Economies de l'Afrique Centrale (UDEC) of West African nations developed their accounting plans in 1974 and 1970, respectively. Both ideas were intended to serve as templates for the local governments when they eventually developed their own accounting systems.

In Kenya, an AIS, according to Bukenya (2014), is a computer-based architecture that records, processes, analyzes, and generates financial information by fusing accounting data with information system concepts and principles. An organization may have delays in financial reporting, inaccurate accounting information, a lack of permanent accounting records and information, and other issues if computers and computer software are not used.

The primary goal of Uganda's accounting system, according to Eton et al (2022), is to provide financial statistics on the organization's income, expenses, sales, and acquisitions. Among the many parts that make up an organization's information system is the AIS, which is useful for making business decisions. Its layout takes into account the surrounding environment, the tasks at hand, and the structure of the company. University administration, for instance, places a great emphasis on records produced by the AIS.

This is because top-level executives learn that investing in consistent and reliable accounting systems allows them to evaluate their businesses more accurately (Grande et

al., 2011). All types of management may benefit from the critical information provided by AIS, which is why it is so significant.

According to Mweetwa, et al, (2021), the Regional Universities Forum for Capacity Building in Agriculture (RUFORUM) is a network of African universities that was established in 2004, building on the achievements of the Forum on Agricultural Resource Husbandry (1992–2004). Although RUFORUM is a continental initiative, it has strong roots in Uganda, where its Secretariat is headquartered at Makerere University in Kampala. The network was created to address the pressing need for improved agricultural education and research across Africa, especially in response to food insecurity, poverty, and underdevelopment. RUFORUM was formed with support from the Rockefeller Foundation and other development partners, aiming to strengthen postgraduate training and research in agriculture and related sciences.

Uganda has played a pivotal role in RUFORUM's development, not only by hosting its Secretariat but also through the active participation of Ugandan universities in the network's programs. Over time, RUFORUM has grown to include over 140 universities in 38 African countries, making it a key player in enhancing the role of higher education in agricultural transformation and rural development across the continent.

Accountants are in charge of keeping the organization's accounting records and are employed by the majority of organizations, including Universities like the RUFORUM (Cao and Zhu, 2013). Comparably, an accountant uses traditional AISs to assess the financial health of the organization, balance the financial records, and balance the books, but they are unable to accurately account for their monthly expenses. Despite the existence of elite accounting firms, this causes the corporations to make poor performance judgments.

1.2 STATEMENT OF THE PROBLEM

Despite the widespread adoption of Accounting Information Systems (AISs) for improving performance, communication, and decision-making, RUFORUM—the Regional Universities Forum for Capacity Building in Agriculture—continues to experience inefficiencies in data retrieval, resulting in delayed decision-making and project execution. These delays also affect the timely disbursement of donor funds, raising concerns among stakeholders about the effectiveness of the AIS in place. While prior research has explored AISs in various organizations (e.g., Obatesin & Akanni, 2019; Sogbo, 2020; Shagari et al., 2015), none have specifically addressed how AISs influence organizational performance at RUFORUM. This lack of context-specific research presents a gap that this study aims to fill, by examining the challenges and performance impact of AISs at RUFORUM in order to enhance financial management and operational effectiveness.

1.3 PURPOSE OF THE STUDY

The purpose of this research was to examine RUFORUM as a case study to learn how AISs affect business performance.

1.4 OBJECTIVES OF THE STUDY

i. To assess the contributions of procedures and instructions on performance of RUFORUM
ii. To examine the contributions of accounting data on performance of RUFORUM
iii. To establish the effect of IT infrastructure on performance of RUFORUM
iv. To examine the effect of accounting information software on performance of RUFORUM

1.5 RESEARCH QUESTIONS

i. What are the contributions of procedures and instructions on performance of RUFORUM?

ii. What are the contributions of accounting data on performance of RUFORUM?

iii. What are the effects of IT infrastructure on performance of RUFORUM?

iv. What are the effects of accounting information software on performance of RUFORUM?

1.6 SCOPE OF THE STUDY

The impact of AISs on RUFORUM's performance was the only focus of the study. The research was carried out at the RUFORUM Secretariat, which is situated at Makerere University in Uganda. One of the numerous hills on which Kampala, the capital city of Uganda, is situated is Makerere Hill, home to Makerere University. The 300-acre main campus is located around 5 kilometers north of the city center. Ten years, from 2012 to 2022, was covered by the study because this was the time when the Regional Universities Forum for Capacity Building in Agriculture saw changing overall performance.

1.7 SIGNIFICANCE OF THE STUDY

The results of the study shown how AISs, as opposed to traditional booking methods that were in use for a long time, affect overall organizational performance. They will also provide insights into how AISs can be adjusted for or implemented to increase organizational productivity.

Scholars and researchers in the future will find this study valuable since it adds to what is currently known about the effects of AISs on organizational performance.

The chief executive officers, senior management, and legislators may find the study useful in modifying AISs to improve organizational performance.

1.8 LIMITATIONS OF THE STUDY

Respondents' rigidity in refusing to provide a response to an inquiry. Respondents' opinions on the subject was the cause of this. And yet, in order to collect useful information, the researcher briefed the participants on the study's goals and assured them that the data was only used for academic purposes.

There was a delay in receiving the filled questionnaires back. Considering that most respondents were busy with other matters, this is the result. However, the researcher was promptly given the necessary information, and the participants were made aware of the purpose of the study.

1.9 DELIMITATIONS OF THE STUDY

This study was delimited to data collection methods as discussed below:

Geographical Scope: RUFORUM is a collaboration of African universities, however the study was restricted to a single nation, and the conclusions were not transferable to other nations due to differences in legal systems, technological infrastructure, or economic circumstances.

Time Frame: The study was restricted to a particular time frame, thus the conclusions never accurately reflected advancements in technology or shifts in the state of the economy beyond that point.

1.10 OPERATIONAL DEFINITION OF KEY TERMS

Accounting information systems (AIS) allow decision-makers to receive, store, and analyze financial and accounting data.

Performance is the process of using knowledge rather than just possessing it to successfully complete a task.

Organizational performance is a company's ability to achieve its goals and maximum results.

Procedures and instructions in AIS refers to the procedures used for gathering, storing, retrieving, processing, and reporting data.

IT infrastructure is used to describe the networks, computers, and servers that allow the AIS system to function and interface with other systems.

Organizational goal achievement refers to the point at which performance meets the organization's goals.

Organizational efficiency is used to describe making the best use of the resources at hand to produce value addition within the company.

Organizational effectiveness is the extent to which a company has achieved its aims and objectives.

CHAPTER TWO

LITERATURE REVIEW

2.0 INTRODUCTION

The findings and opinions of various scholars on the topic were reviewed and discussed in this chapter. Academic publications, papers, journals, and websites provided data for this study, which examined the effects of AISs data on organizational performance, the impact of IT infrastructure on organizational performance, and the effects of AISs software on organizational performance.

2.1 THEORETICAL FRAMEWORK

2.1.1 GARBAGE IN GARBAGE OUT THEORY

Garbage in Garbage Out (GIGO) theory underscores how the reliability and effectiveness of an information system's outputs are inherently tied to the quality of the inputs it receives (Laudon & Laudon, 2016; O'Brien & Marakas, 2011). When an Accounting Information System (AIS) receives flawed, incomplete, or inconsistent data, the subsequent outputs, such as financial statements or management reports, are likely to be equally compromised (Laudon & Laudon, 2016). This connection between data input and system output highlights the vital importance of data integrity for organizations that rely on AISs to inform strategic decision-making (O'Brien & Marakas, 2011). Furthermore, GIGO theory emphasizes that even the most sophisticated technology cannot overcome fundamental shortcomings in data quality; in other words, if a system is fed inaccurate data, it will consistently produce inaccurate results (Laudon & Laudon, 2016).

In the specific context of AISs, GIGO theory has considerable implications, particularly because financial and managerial decisions often hinge on precise and timely accounting

data (Hall, 2015; Romney & Steinbart, 2020). AISs serve as the backbone of organizational record-keeping, integrating various data streams into coherent financial snapshots (Romney & Steinbart, 2020). However, if these data streams contain errors—whether through incorrect entries, missing information, or improper validation protocols—the ensuing outputs will inevitably skew managerial perceptions of profitability, liquidity, and operational efficiency (Hall, 2015). Consequently, flawed data entry can undermine the very purpose of the AIS: to provide accurate insights that facilitate effective decision-making and improved organizational performance (Romney & Steinbart, 2020).

Moreover, data quality challenges within AISs are heightened by the increasing complexity of business transactions and the globalization of markets (Gelinas & Dull, 2010; Stair & Reynolds, 2016). Organizations face vast volumes of data arriving from numerous sources, including digital payment platforms, automated inventory systems, and external market analytics (Gelinas & Dull, 2010). If this influx of information is not carefully filtered and validated before being entered into the AIS, it increases the likelihood of errors, inconsistencies, and duplications (Stair & Reynolds, 2016). GIGO theory, therefore, advocates for robust data governance measures—such as rigorous input validation checks, audit trails, and periodic data cleansing—to ensure that the data feeding into the AIS remains both accurate and complete (Gelinas & Dull, 2010).

From a behavioral perspective, employee proficiency and training significantly influence the reliability of AIS inputs (Soudani, 2012; Cushing & Romney, 2016). While technological safeguards can reduce human error to some extent, the actions and competencies of staff remain crucial in preventing flawed data entry (Soudani, 2012). Additionally, contingency theory suggests that every organization's AIS must adapt to

its specific structural, cultural, and environmental conditions for optimal performance (Cushing & Romney, 2016). Systems ill-suited to an organization's operational requirements may fail to recognize or correct anomalies in data capture, thus exacerbating the risk of erroneous outputs (Soudani, 2012).

Ultimately, GIGO theory underscores that merely deploying advanced AIS software will not automatically enhance organizational decision-making unless the quality of the data is assured at every stage (Bodnar & Hopwood, 2013; Stair & Reynolds, 2016). Organizations must invest in comprehensive training programs, implement strict data governance frameworks, and regularly update system functionalities to align with evolving business needs (Bodnar & Hopwood, 2013). By doing so, they can fortify the integrity of the data flowing into the AIS and prevent the system from generating misleading or inaccurate outputs—thus leveraging the full potential of the AIS for strategic advantage (Stair & Reynolds, 2016).

2.1.2 TECHNOLOGY ACCEPTANCE MODEL (TAM)

The Technology Acceptance Model (TAM), originally proposed by Davis, remains a cornerstone in understanding why individuals and organizations embrace or resist new technologies (Davis, 1989; Venkatesh & Davis, 2000). Unlike more complex models, TAM focuses on two primary determinants of adoption: perceived usefulness and perceived ease of use. The elegance of this model lies in its simplicity, as it posits that individuals will be more inclined to use an information system if they believe it will enhance their performance and if they find it relatively free of effort (Davis, 1989; Mathieson, 1991). The straightforward nature of TAM has led to its widespread application across various contexts, particularly in the realm of Accounting Information

Systems (AIS), where user acceptance is critical for accurate data entry, timely reporting, and effective decision-making (Venkatesh & Davis, 2000; Hashim et al., 2012).

As researchers have noted, perceived usefulness directly influences an individual's belief that using a given system will yield tangible benefits, such as improved productivity or enhanced organizational performance (Olaoye, Olaofe-Obasesin, & Akanni, 2019; Wixom & Todd, 2005). In the case of AIS, this benefit often manifests through reduced errors, streamlined financial processes, and more robust internal controls (Olaoye et al., 2019; Davis, 1989). On the other hand, perceived ease of use captures how effortless it is for individuals to learn and operate the system (Hashim et al., 2012; Mathieson, 1991). When users find an AIS intuitive, they are more likely to integrate it into their daily routines, thus reinforcing the positive cycle of increased acceptance and utilization (Hashim et al., 2012; Venkatesh & Davis, 2000). By emphasizing these dual perceptions, TAM offers a powerful lens through which organizations can tailor training, system interfaces, and user support to foster better adoption outcomes (Davis, 1989; Wixom & Todd, 2005).

Complementing TAM is the Model for the Success of Information Systems, which highlights the role of high-quality information, system quality, user satisfaction, and positive organizational impact (Dalle et al., 2021; DeLone & McLean, 2003). This framework underscores that, beyond user acceptance, the ultimate success of any information system—including AIS—depends on factors such as the reliability of data, timeliness of reporting, and adequacy of managerial support (Dalle et al., 2021; Seddon, 1997). For instance, an AIS that is perceived as highly useful but delivers inconsistent or inaccurate data may not yield meaningful benefits for decision-makers, thus undermining overall system success (DeLone & McLean, 2003; Dalle et al., 2021).

According to Bandura (2023) and Stair and Reynolds (2016), high-quality systems significantly contribute to the reliability of data, which in turn affects the efficacy of management decisions. When managers have confidence in the accuracy and completeness of information, they are more inclined to make informed choices that can enhance organizational performance (Bandura, 2023; Stair & Reynolds, 2016). This synergy between system quality and user perception is where TAM becomes most relevant, as it helps gauge whether an AIS is both intuitively designed and perceived to be beneficial in achieving broader strategic goals (Venkatesh & Davis, 2000; Bandura, 2023).

In summary, TAM provides a critical framework for understanding the adoption of AIS by focusing on perceived usefulness and perceived ease of use (Davis, 1989; Olaoye et al., 2019). Organizations that invest in intuitive user interfaces, robust training, and clear demonstrations of system value often experience higher adoption rates and better decision-making (Hashim et al., 2012; Dalle et al., 2021). By integrating TAM's insights into broader system success models, businesses can comprehensively address both the technical and human factors that influence the effectiveness of AIS, thereby driving sustainable improvements in performance (Venkatesh & Davis, 2000; DeLone & McLean, 2003).

2.1.3 CONTINGENCY THEORY

Contingency theory, as initially presented by Gordon and Miller (1976), posits that the design and functionality of Accounting Information Systems (AISs) should be shaped by situational variables such as organizational structure, external environmental uncertainty, and managerial decision-making requirements (Gordon & Miller, 1976; Otley, 1980). This perspective challenges the notion of a one-size-fits-all AIS, emphasizing instead the

necessity for systems that adapt to the evolving demands and unique conditions of different organizations (Otley, 1980; Chenhall, 2003). By highlighting the importance of flexibility, contingency theory underscores that AISs need to be tailored so that they provide relevant information in complex and dynamic contexts, thereby enhancing the decision-making process (Gordon & Miller, 1976; Chapman, 1997).

Building on these ideas, Gordon and Narayanan (1984) demonstrated that when organizational decision-makers perceive greater environmental uncertainty—characterized by unpredictable market conditions, technological volatility, or shifting consumer preferences—they naturally seek more diverse and forward-looking information (Gordon & Narayanan, 1984; Chenhall & Morris, 1986). This information often extends beyond traditional financial metrics to include non-financial indicators, qualitative assessments, and even external data such as competitor analyses (Chenhall & Morris, 1986; Drury, 2018). Consequently, an AIS that caters to high-uncertainty environments must incorporate features allowing it to process and deliver both financial and non-financial insights efficiently (Gordon & Narayanan, 1984; Chapman, 1997). Failure to adapt in this way could result in information gaps and hinder strategic decision-making, particularly in turbulent business climates (Chenhall, 2003; Drury, 2018).

Despite these seminal findings, research applying contingency theory to AIS design has not been as extensive as one might expect, given the crucial role of accurate and context-specific information in organizational success (Chenhall, 2003; Dillard, 2011). Indeed, while contingency theory has made notable inroads in broader management accounting studies—demonstrating how structural and environmental factors influence system configurations—its specific implications for AIS have only been partially explored (Dillard, 2011; Ismail & King, 2005). This gap is somewhat surprising, as contingency

theory provides a rich framework that explains how external volatility, organizational size, and internal decision-making processes can shape the nature and scope of an effective AIS (Chenhall, 2003; Ismail & King, 2005).

Overall, the contingency perspective underscores the necessity for adaptable AISs that align with the organizational conditions under which they operate, thus ensuring that managers receive timely and relevant data to inform their decisions (Gordon & Miller, 1976; Gordon & Narayanan, 1984). By acknowledging that the level of environmental uncertainty, management style, and structural configurations can vary significantly among firms, contingency theory promotes AIS designs that are flexible rather than rigid (Chapman, 1997; Drury, 2018). Organizations that incorporate these considerations—through customizable reporting features, integrated external data sources, or adaptive user interfaces—are more likely to derive meaningful insights that enhance their strategic positions (Chenhall, 2003; Otley, 1980). Consequently, revisiting and expanding upon contingency theory in contemporary AIS research has the potential to yield practical guidelines for businesses seeking to navigate increasingly turbulent markets and complex internal dynamics (Dillard, 2011; Ismail & King, 2005).

2.2 EMPIRICAL REVIEW

Henry (2010) carried out a survey to find out what kind of security and accounting systems were being used. Eighty-three percent of the organizations surveyed by Henry had their accounting systems backed up. Only 42.7 percent of the organizations used virus protection, compared to 74.4 percent that used passwords to secure their accounting systems. Less than forty percent of the respondents used physical security and authorization for system updates. Surprisingly, the survey results showed that just 15

organizations encrypted their accounting data, despite the fact that many businesses use communication devices. About 45% of the sample underwent some form of data audit.

Research on the effect of data and system quality on the effectiveness of AISs in Nigerian banks was carried out in 2015 by Shagari, Abdullah, and Saat. System quality was positively correlated with AIS effectiveness, according to the results. Results will aid operational operations and decision-making, and bank management will have a better understanding of the elements that affect the effectiveness of AIS, according to the research.

Hertati, et al. (2020) investigated whether variables impact the alignment of AISs of SMEs in Malaysian industry. This research set out to answer the question, "What influences the adoption of AISs by Malaysian manufacturing companies?" with a focus on SMEs. The study also found that top-to-bottom data linking makes AISs effective in helping staff members accomplish organizational goals. Businesses can also use these systems to give relevant government bodies precise information.

In the study by Obasesin and Akanni (2019) looked at how IT affected the productivity of businesses in Nigeria. The results of the empirical investigation showed that IT significantly affects the efficiency and productivity of Nigerian businesses. Improving operational efficiency may be achieved by investing heavily in IT and placing a premium on staff training.

Sogbo (2020) set out to examine "The effect of accounting information on management decision making process in TAM Douala-Cameroon" in this regard. A survey method was used. A sample size of 35 was derived from a population size of 244 workers in the research region. Questionnaires were used to gather primary data from the participants.

The data was examined through the use of multiple regression models and descriptive statistics. Among the predictor variables, decision-making, comparability, and reliability all showed a positive link in the regression analysis.

The impact of IT on the efficiency and effectiveness of Nigerian business organizations was investigated by Olaoye, Olaofe-Obasesin, and Akanni (2019). Based on the findings of the empirical investigation, IT has a major impact on how well Nigerian businesses operate. Among the many suggestions for enhancing operational efficiency is a focus on staff training and a heavy investment in IT. In order to automate accounting information, AISs are crucial (Ezenwoke et al., 2019). Due to a dearth of articles on AISs in the Scopus publishing domain, this area of study has been given top priority in the work volume analysis database. While acknowledging that the majority of developed economies had already adopted AISs, the study still urged poorer nations to pour substantial resources into improving their educational systems and telecommunications infrastructure.

Research by Kearms (2014) indicates that accounting information programs cannot function without AISs. AISs have a significant impact on practitioners, according to a study that measured their significance in accounting courses. In accordance with the AICPA, IMA, IIA, and IFAC, he noted a dearth of studies pertaining to specialist accounting expertise. Human resource management, functional management, and general business perspective abilities are all supposedly used by IT. Prior research has largely disregarded the distinctive knowledge and expertise of CPAs and has given less consideration to the relative merits of AISs, as pointed out by the researcher. Future studies should broaden the scope to include work duties, length of service, company size, managerial rank, and years of expertise in the field, according to the researcher's suggestions.

In their study, Hashim et al (2019) focused on SAP as an example of a MIS and how it affected the efficiency and productivity of the Peshawar Accountant General Office's staff. According to the study's recommendations, the Peshawar government should treat its workers fairly, provide them with state-of-the-art technological equipment, ban manual labor, make employee data entry accessible, institute a SAP training program, and more. According to Ahmad (2013), several suggestions for improving employee training and the agency's use of IT were present in Jordan's income tax department. The article also discussed how an AIS might affect the reliability of financial statements.

2.2.1 CONTRIBUTIONS OF PROCEDURES AND INSTRUCTIONS ON ORGANIZATIONS PERFORMANCE

By ensuring that tasks are performed in a consistent and optimal manner, clear procedures and rules may enhance the efficiency and effectiveness of operations, leading to better overall performance for the firm (Rehman, et al, 2019). This necessitates maximizing output with little input and using fewer resources (such as time and money) to get the same outcome. To be efficient, one must pay close attention to detail while focusing on reducing the costs and resources required implementing initiatives. The ability to achieve strategic objectives that are in line with the vision of the business is what we mean when we talk about effectiveness. Following processes to a and focusing on KPIs that contribute to the achievement of strategic goals and increased revenue are signs of effectiveness.

Maintaining and enhancing organizational performance depends on adherence to rules and quality standards, which is made possible by procedures and instructions (Abbas, & Kumari, 2021). Organizational compliance and quality assurance are greatly aided by policies and guidelines. They play a crucial role in influencing performance because they

give workers a set of rules to follow that promote efficiency, uniformity, and conformity to norms. Procedures help ensure that organizational policies are implemented consistently across teams and departments by providing employees with explicit instructions on how to comply with various requirements and standards. They also transform organizational policies into concrete steps.

Having clear policies and guidelines in place can help employees work better both individually and as a team, which benefits the success of the firm (Saffar & Obeidat, 2020). Organizational policies and guidelines, which offer a defined framework, expectations, and rules, have a major impact on how well employees perform and develop. They also play a critical role in influencing employees' behavior, skill set, and personal development. Procedures provide employees with a clear understanding of their job tasks, responsibilities, and expectations, which reduces uncertainty and enhances performance overall.

By affecting elements that are essential to the success of a business, including as customer happiness, loyalty, and the firm's social capital, procedures and instructions have an impact on both operational and financial performance (Kaydos, 2020). Procedures create uniform processes for different organizational functions, encourage efficiency and consistency, lower mistake rates, and enhance overall operational effectiveness. Well-documented financial procedures guarantee compliance with accounting standards and regulations, and procedures play a key role in accurate and timely financial reporting.

A positive work environment and strong employee engagement are linked to better organizational performance (Paais and Pattiruhu, 2020). Well-crafted rules and guidelines may help foster these qualities. Employee engagement and organizational

culture are directly impacted by procedures and instructions. They also serve as a clear channel of communication for organizational expectations because when workers are aware of what is expected of them, it creates an environment where accountability and responsibility are valued.

Procedures aid in process standardization, guaranteeing that work is completed uniformly throughout the company. Consistency lowers errors and output variances, producing goods and services of a superior caliber (Saffar, & Obeidat, 2020). Organizational performance is greatly impacted by standardization and consistency, which are made possible by defined protocols and guidelines. These components are essential to many facets of operations, enhancing efficacy, efficiency, and quality. Organizations can maximize resource utilization by using consistent processes, which guarantee that commodities, labor, and time are distributed and used effectively.

Procedures facilitate communication inside the company by outlining duties, responsibilities, and expectations in detail. Open and honest procedures also help employees understand one another, which encourages teamwork and a sense of responsibility (Jiang, & Shen, 2023). To improve performance and cultivate a positive company culture, communication and transparency are critical components. Because standardized procedures ensure consistency in messaging and because clarity helps avoid confusion and misinterpretation, procedures and instructions are essential for facilitating effective communication and promoting transparency within an organization. This helps employees share a common understanding.

2.3.2 CONTRIBUTIONS OF AISS DATA ON ORGANIZATIONS PERFORMANCE

Based to Hutahayan's (2020) research, managers may benefit from AISs (AIS) data since it provides timely and accurate financial information that can improve the firm's performance as a whole. Managers may monitor performance, pinpoint areas for development, and make data-driven choices with the use of AIS data. Because AIS offers real-time access to financial data, businesses can monitor and assess their performance more quickly. Additionally, because real-time insights facilitate quicker decision-making, management can react more quickly to shifting market conditions or internal issues.

Organizations can enhance their financial performance by using AISs data to provide the required financial statements, analyses, and reporting Al-(Delawi, & Ramo, 2020). Organizations can decrease expenses, increase profitability, and pinpoint areas of financial inefficiency with the aid of AIS data. By guaranteeing the timeliness and quality of financial reporting, AIS gives stakeholders dependable knowledge about the financial stability of the company. Transparency has a good effect on financial performance by fostering confidence and trust among creditors, investors, and other stakeholders. As AIS automates common financial processes, less manual involvement is required, which reduces costs. This enhances financial performance by enabling firms to concentrate on value-added operations and spend resources more strategically.

Accurate and timely information from AISs can help organizations make better decisions and perform better overall (Alawaqleh, 2021). This has a favorable impact on organizational performance. Organizations can improve overall efficiency, pinpoint areas for improvement, and streamline procedures with the use of AIS data. A useful

source of financial data for data-driven decision-making is produced by AIS. For strategic planning, resource allocation, and other crucial decisions, management can rely on accurate and current information, resulting in more informed and efficient choices and a comprehensive picture of an organization's performance is provided by AIS, which combines financial data with other company operations. This integration makes it possible to analyze how various organizational components interact and affect overall efficiency more thoroughly.

According to Al-Okaily et al. (2020), the utilization of AISs data can enhance organizational effectiveness by furnishing precise and prompt information that facilitates informed decision-making and maximizes overall effectiveness. Through process optimization and general efficiency enhancement, AIS data can assist firms in identifying areas that require development.

In order to give managers the most recent information necessary to make wise decisions, AIS guarantees the prompt and accurate processing of financial data. By facilitating accurate financial reporting, AIS fosters trust among stakeholders, including creditors, consumers, and investors, and it also improves the overall efficacy of decision-making processes across the entire organization. Good relationships with stakeholders help an organization's reputation and long-term success by adding to its total effectiveness (Gomez-Trujillo, et al, 2020).

AISs data give businesses accurate and up-to-date knowledge that can help them make smart choices (Gofwan, 2022). Businesses can use AIS data to help them make choices based on facts by finding trends, patterns, and opportunities. AIS promises that financial data will be recorded, processed, and reported correctly and on time. This helps with controlling and keeping track of costs by giving specific information on bills. It also helps

financial decision-makers make smart choices and helps businesses find places to cut costs and work more efficiently. So, this helps people make better decisions about how to divide up resources.

Organizations can more effectively distribute resources thanks to the data produced by AIS. By monitoring costs, income, and other financial indicators, management is able to pinpoint areas where resources are being used to their full potential and those that might require modification (Ha, 2020). AIS supports the budgeting process and offers historical financial data. Organizations can distribute resources according to financial capabilities and strategic priorities through budgetary controls. By keeping track of costs at a granular level, AIS facilitates the creation of realistic budgets that act as a guide for allocating resources and allow for thorough cost analysis. Management can use this data to pinpoint areas for cost optimization and resource reallocation to more fruitful endeavors.

AISs aid in the process of budgeting by offering past financial data that makes it easier to establish attainable financial objectives (Khalid & Kot, 2021). This makes it possible for businesses to budget for future projects, make wise financial decisions, and track employee performance against predetermined goals. Future financial patterns can be predicted with the help of AIS data. Informed predictions about revenue, expenses, and other financial variables can be made by organizations using AIS by analyzing historical data and taking market conditions into account. This helps with planning and enables organizations to project future revenues based on historical sales data and market trends. Precise revenue estimates are necessary to establish practical sales goals and match the distribution of resources with anticipated earnings.

Through the implementation of checks and balances in financial operations, AISs support internal control mechanisms (Napitupulu, 2023). By reducing the likelihood of fraud,

mistakes, and illegal activity, this aids businesses in protecting their assets and upholding their financial integrity. Through the implementation of controls such as data validation checks and reconciliations, AIS ensures that financial data is accurate and complete. This enhances financial reporting, reduces the likelihood of errors that could influence decisions, and provides controls over who has access to sensitive financial data. Access restrictions prevent unauthorized individuals from changing financial records, which reduces the likelihood of fraudulent conduct and illegal transactions.

AISs (AIS) maintain a comprehensive audit trail that provides a chronological record of financial transactions, enabling internal and external auditors to review and validate the reliability and correctness of financial information and, consequently, enhance the organization's credibility (Huy & Phuc, 2021). Every transaction and change made to financial data is recorded in AIS's comprehensive audit trail. Stakeholders can feel confident in the integrity of financial information because of the transparency that guarantees data correctness and dependability. People are responsible for their actions within the system, and an audit trail keeps track of them. Identification of unlawful or questionable transactions aids in the prevention and detection of fraudulent operations. This accountability lowers the possibility of internal fraud and promotes an environment of integrity.

2.3.3 EFFECT OF IT INFRASTRUCTURE ON ORGANIZATIONS PERFORMANCE

Through boosting uptime, optimizing user experience, and enhancing system performance, IT) infrastructure management assists companies in maximizing worker productivity (Nyathi & Kekwaletswe, 2023). By offering the tools and technologies that improve communication, collaboration, mobility, and automation, an effective IT

infrastructure can greatly help organizations maximize employee productivity. Ultimately, by providing workers with an environment that encourages their best work, this can improve the performance of the entire firm.

A vast array of devices, software programs, and systems that support data collection, processing, storing, and transmission for companies are included in IT infrastructure (Lakhwani et al., 2020). Organizations may enhance company efficiencies, raise workplace productivity, and improve performance by investing in IT infrastructure and automating processes. IT infrastructure-enabled centralized databases and integrated systems simplify data access and administration by removing silos and cutting down on time spent looking for data while guaranteeing accurate and current information is widely available throughout the company.

A well-planned and strategically oriented information technology infrastructure is essential for success in today's fast-paced business environment.. Through the utilization of technology for innovation, market research, consumer interaction, and operational effectiveness, businesses may set themselves apart and secure a successful position within their respective sectors. A lot of businesses think that their IT system gives them a competitive edge and makes their work better (Hou, 2020). It's important to handle infrastructure strategically, and smart investments in IT infrastructure could mean the difference between success and failure.

Businesses can increase customer service, make better decisions, and streamline operations by utilizing the power of IT (Shamim et al., 2020). IT infrastructure makes it possible to gather and process data in real-time, giving decision-makers rapid access to the most recent information and the ability to make better-informed decisions more

rapidly. Access to real-time data is especially important for activities that take place in dynamic organizational environments.

IT infrastructure, which enables companies to create amazing experiences and take use of cloud capabilities, is the cornerstone that permits enterprises to function in the cloud with ease (Ali, et al, 2021). Thanks to cloud infrastructure, businesses can adjust their resource levels in reaction to demand. Businesses can better manage changing workloads and make the most use of their resources thanks to this flexibility, which reduces costs and increases output.

According to Sofyani et al. (2020), having an efficient IT infrastructure is crucial for smooth operations, data security, and market competitiveness. Services for managing IT infrastructure can lower risk and increase system reliability. Redundancy features including failover systems, mirrored data centers, and backup servers are frequently incorporated into IT infrastructure designs. This reduces the possibility of downtime and guarantees high availability of vital systems, both of which enhance reliability. In the event of system failures, cyber-attacks, or other disasters, IT infrastructure enables frequent data backup operations, guaranteeing that important information is not lost. Reliable backup and recovery mechanisms also support data integrity and organizational resilience.

Large-scale data collecting, archiving, and analysis are made easier by IT infrastructure (Mikalef, et al., 2020). Organizations can gain important insights for strategic planning, performance analysis, and decision-making using this data-driven strategy. Analytics technologies facilitate the identification of patterns, prospects, and areas in need of development. Processes for managing data quality, such as data validation and cleansing,

are supported by IT infrastructure and ensuring consistency and correctness of data enhances the dependability of analytics and decision-making procedures.

Regardless of geographical location, modern IT infrastructure facilitates efficient staff communication and collaboration (Ganbold, et al., 2021). Email, instant messaging, video conferencing, and collaboration platforms are examples of collaboration tools that enhance information sharing and teamwork, which fosters innovation and improves overall business performance. Communities for collaboration and social intranet platforms are made possible by IT infrastructure. These platforms facilitate informal contact, knowledge exchange, and teamwork among staff members, improving the culture and performance of the organization.

Cyber-security measures are incorporated into IT infrastructure to safeguard sensitive data and systems (Hasan et al., 2021). To protect against cyber-attacks and guarantee business continuity, a secure IT infrastructure is essential. IT security measures are used to establish effective risk management techniques. The most recent security updates are consistently applied to systems and software thanks to IT infrastructure. Updating software addresses known vulnerabilities and lowers the possibility that hostile actors will take advantage of them.

Since flexibility is crucial for luring and keeping people, IT infrastructure facilitates remote work and flexible work schedules (Alolayyan, et al., 2022). Workers are more content and engaged when they can access systems and work together from diverse places. By providing the required tools, platforms, and technologies, organizations can support remote work, improve collaboration, and enable employees to be more creative, productive, and engaged—all of which ultimately lead to improved organizational

performance. IT infrastructure plays a crucial role in fostering a flexible and empowering work environment.

2.3.4 EFFECT OF AISS SOFTWARE ON ORGANIZATIONS PERFORMANCE

Software for AISs automates regular financial tasks such making invoices, processing payroll, and documenting transactions (Khalid & Kot, 2021). Automation speeds up task completion, lowers manual mistake rates, and improves overall operational efficiency. Financial professionals may concentrate on more important activities thanks to automation, which shortens the time it takes for manual data entry and processing. Faster and more efficient transaction processing can result in quicker financial reporting and decision-making.

AISs software reduces the amount of time and effort needed for standard accounting duties by streamlining data entry and processing tasks (Al-Okaily et al, 2020). Decision-making and financial reporting are accelerated by this efficiency. Real-time validation helps prevent entry errors and ensures that only valid and accurate data is entered into AISs (AIS) systems. AIS systems frequently feature built-in validation tests to assure data accuracy and consistency.

Software for AISs guarantees trustworthy and accurate financial reporting. It creates financial statements, compiles financial data from multiple sources, and offers a thorough picture of the organization's financial situation (Al-Delawi, & Ramo, 2020). For the benefit of stakeholders and regulatory compliance, accurate reporting is crucial. AISs (AIS) software ensures uniformity in financial reporting by enforcing established accounting rules and reporting formats. Standardization of the software also makes it easier for businesses to compare their financial reports over several reporting periods.

Software for AISs combines financial data from several business operations to produce a coherent picture of the financial performance of the company (Ibrahim et al., 2020). This integration facilitates strategic decision-making and allows for a more comprehensive understanding of financial patterns. Using real-time data, organizations may do agile financial planning and forecasting. This flexibility allows them to make adjustments to their strategies based on the most recent information, which helps them align their plans and resources with the ever-changing business environments.

Financial risk detection and management are made easier with the use of AIS software. By using risk mitigation strategies and having access to information regarding potential risks and uncertainties, organizations may safeguard their financial stability and make well-informed decisions (Napitupulu, 2023). Real-time financial transaction monitoring is made possible by AIS software, which enables firms to quickly discover anomalies or irregularities and resolve any issues before they become more serious.

Software for AISs (AIS) is made to adjust to modifications in business models, procedures, and organizational structures (Dwirandra & Astika, 2020). This flexibility guarantees that the program will continue to function well as the company develops and expands. Smooth data flow between departments is made possible by AIS software that can easily connect with other organizational systems. Moreover, the integration promotes adaptability by enabling communication between various business units and allowing for changes in business process.

2.4 A TABLE FOR COMPARING STUDIES AUTHORS, YEAR, KEY FINDINGS, AND GAPS

Author(s)	Year	Key Findings	Research Gaps
Henry	2010	83% had backups; 74.4% used passwords; only 15 encrypted data; less than 40% used physical security.	Low encryption use despite high use of communication tech; weak implementation of holistic AIS security.
Shagari, Abdullah & Saat	2015	System quality positively impacts AIS effectiveness in Nigerian banks.	Need to explore non-system-related factors (e.g., organizational culture, training).
Hertati et al.	2020	Data linking and alignment increase AIS effectiveness in Malaysian SMEs.	Limited to Malaysian SMEs; further research needed in other regions and sectors.
Obasesin & Akanni	2019	IT has a significant effect on productivity and operational efficiency in Nigeria.	Lack of detailed sector-specific analysis; training role not deeply analyzed.
Sogbo	2020	Positive impact of AIS on decision-making, comparability, and reliability in Cameroon (TAM Douala).	Small sample size; study limited to one company and sector.
Olaoye, Olaofe-	2019	IT investment and staff training enhance operational	Suggests investment, but lacks detail on training

Obasesin & Akanni		efficiency in Nigerian businesses.	programs and measurement of ROI.
Ezenwoke et al.	2019	AISs are crucial for automation; low adoption in less developed economies.	Urges for investment in telecom and education; lacks case studies on AIS implementation success.
Kearms	2014	AISs are vital in accounting education; limited studies on CPA-specific skills and AIS role.	Recommends future studies consider job role, rank, and expertise; gap in practitioner-oriented AIS research.
Hashim et al.	2019	SAP improves efficiency in Peshawar's Accountant General Office; recommends training and tech upgrades.	Limited to one MIS (SAP); needs broader analysis across government departments.
Ahmad	2013	AIS affects financial statement reliability; suggested IT and training improvements.	Narrow institutional focus; no longitudinal or comparative analysis provided.

2.5 CONCEPTUAL FRAMEWORK

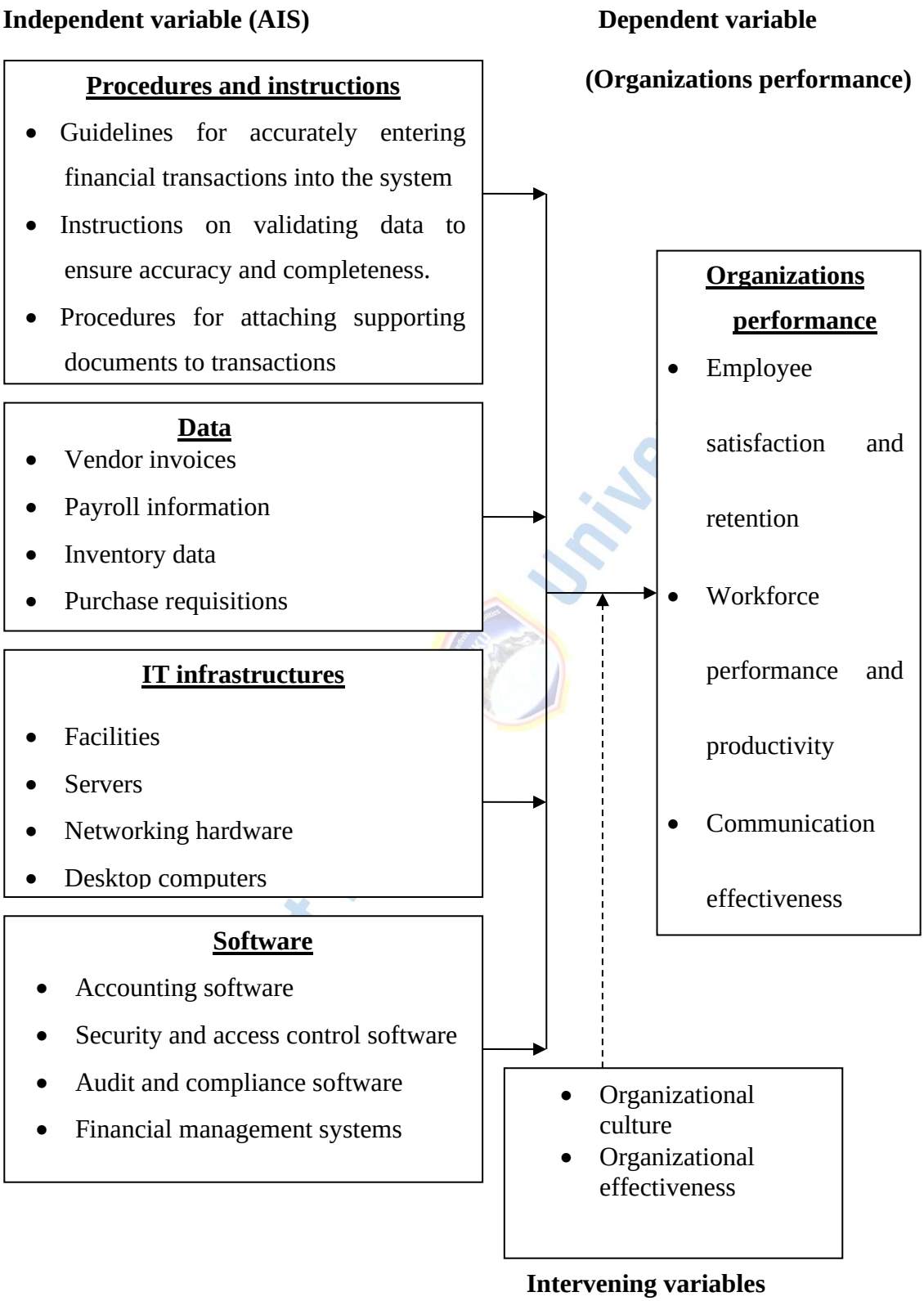

FIGURE 1: CONCEPTUAL FRAMEWORK

Source: Researcher (2024)

AIS comprises procedures and instructions, data, IT infrastructures and software. The processes and guidelines for the AIS are ways to gather, process, and share financial information. The data in the financial information system needs a database structure in the form of organized query language. The hardware parts of an AIS are called IT platforms. Software, on the other hand, is the computer program used to store and analyze financial data.

Employee satisfaction and retention, work force performance and productivity and communication effectiveness are important indicators of organizational performance, the performance and productivity of the workforce, including factors such as engagement, teamwork, and employee productivity, are crucial for organizational effectiveness and the ability of the organization to effectively communicate and ensure understanding among its employees is a leading indicator for measuring success.

On intervening variables; Organizational culture has the potential to impact AIS quality, which in turn modifies the association between AIS and organizational performance, ultimately impacting organizational effectiveness.

2.6 SUMMARY OF KEY GAPS

There have been plethoras of research on AISs. For instance, Sogbo (2020) investigated the impact of accounting data on TAM Douala, Cameroon's management's decision-making processes. Olaoye, Olaofe-Obasesin, and Akanni (2019) evaluated the impact of IT on the efficiency and effectiveness of Nigerian company organizations. A bibliometric study of accounting systems research was carried out by Ezenwoke et al. (2019) from 1975 to 2017, Hashim et al (2019) conducted a research to determine how MISs impacted the overall efficiency and output of the Peshawar Accountant General Office staff. A research by Ahmad (2013) looked at how AISs affected the quality of financial

statements in Jordan, while a study by Kearms (2014) looked at how important AISs are in accounting classes.

To my knowledge, no research has used RUFORUM—the Regional Universities Forum for Capacity Building in Agriculture—to investigate the effects of accounting information systems on organizations performance. After doing a critical examination, the next step is to fill up any gaps in the study. Consequently, this research will be conducted to address this knowledge vacuum.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 INTRODUCTION

This section covers the research plan, target population, sample size, sampling methods, data collection instruments, data quality control, data analysis, and ethical concerns.

3.1 RESEARCH DESIGN

The researcher opted for a descriptive study approach because it offers comprehensive information on an object, event, or system through in-depth examinations of individual components or their interactions. According to Thomas (2017), decision-makers may be able gather crucial information from descriptive designs that provide comprehensive analysis of the problem. This study's data was gathered using a mixed-methods strategy, combining qualitative and quantitative techniques, since this combination provides a more complete understanding of the research topic than either method alone.

3.2 LOCATION OF THE STUDY

The research was carried out at the RUFORUM Secretariat, which is situated at Makerere University in Uganda. One of the numerous hills on which Kampala, the capital city of Uganda, is situated is Makerere Hill, home to Makerere University. The 300-acre main campus is located around 5 kilometers north of the city center.

3.3 TARGET POPULATION

The investigation considered a population of 210 people at RUFORUM Secretariat in Uganda located at Makerere University (RUFORUM report, 2022). The researcher used the executive secretary, staff members and the RUFORUM representatives. These individuals were used by the researcher since it was thought that they possessed sufficient knowledge about the research that was being conducted.

3.4 SAMPLE SIZE DETERMINATION

To determine the sample size, the researcher used the chart created by Krejcie and Morgan in 1970. The study took into account a sample size of 136 participants. These were executive secretary, staff members and the RUFORUM representatives.

TABLE 1: DISTRIBUTION OF SAMPLE SIZE

Population Category	Population	Sample size	Percent	Sampling techniques
Executive secretary	1	1	1	Purposive sampling
Staff members	36	23	17	Purposive sampling
RUFORUM representatives	173	112	82	Simple random sampling
Total	210	136	100	

Source: RUFORUM, Report (2022)

3.5 DATA COLLECTION PROCEDURES

In order to undertake a study, the researcher asked the head of Mount Kenya University's research department for an introductory letter. Upon contacting respondents for data collection, a copy of this letter was distributed; questionnaires were sent to the chosen participants; interviews were conducted and used to document key incidents that would be important for the data analysis and interpretation.

3.6 DATA COLLECTION METHODS

Researchers often used questionnaires and interviews to collect data since they were easy to administer and provided the most precise outcomes.

3.6.1 INTERVIEW

When doing face-to-face interviews, the respondents shared at this point, the researcher was able to relate to their shared experiences and had the opportunity to ask follow-up

questions of them. This approach obtained qualitative data with less bias and consistency because the information was obtained from the executive secretary and RUFORUM staff members at the Secretariat due to their roles within the organization.

3.6.2. QUESTIONNAIRE

In order to fill in the blank spaces in the questionnaires provided, respondents were asked to complete a questionnaire survey that was composed of printed and written pages with questions on it. The researcher intended to use questionnaires in order to quickly gather a large amount of easily analyzed data. A questionnaire survey comprising of both closed-ended and open-ended questions were sent to respondents (RUFORUM representatives). But the individual had sufficient of time to respond, according to the researcher. This survey was effective in large and literate populations.

3.7 DATA COLLECTION INSTRUMENTS

Data was collected for the research using interview guides and standardized questionnaires that participants self-administered.

3.7.1 INTERVIEW GUIDE

The investigator conducted in-person interviews with the executive secretary and RUFORUM staff members in the Secretariat, using an interview guide as a guide. Throughout the study, open-ended questions were utilized to encourage participants to give thorough, narrative answers. In this way, the interview guide helped the researcher to obtain background data and took charge of the type of questions they asked.

3.7.2 SELF-ADMINISTERED STRUCTURED QUESTIONNAIRES

To collect information from each respondent, the researcher used structured questionnaires that they self-administered. The RUFORUM representatives were given structured surveys that included both multiple-choice and free-form items. For this

survey, the researcher used a five-point Likert scale. That example, there were five possible responses: Agree, Strongly Disagree, Not sure, and Strongly Agree. The technique relied on a series of written questions that respondents were asked to answer in order to collect primary data in an ordered manner. Questionnaires were used since they collected data from many sources and were easily and swiftly expressed in writing.

3.8 DATA QUALITY CONTROL

3.8.1 VALIDITY

According to Kombo and Tromp (2016), validity is the extent to which the content that the test is designed to assess is adequately represented in the sample of items. One evaluated the strength of the study by looking at its validity. The researcher did a pilot study with ten (10) university members who were not part of RUFORUM to find and fix issues before the full-scale rollout. The content validity index was then determined. According to Amin (2015), an instrument must have an overall average index of 0.70 or higher in order to be deemed genuine. The researcher got 0.8 as the overall validity index which she considered valid to collect data and with the approval from the supervisor and the head of Mount Kenya University's research postgraduate department, the researcher preceded with data collection following the computation of the content validity index.

3.8.2 RELIABILITY

A tool's reliability is judged by how regularly and steadily it produces outcomes, according to Riordan (2012). The research tools were pre-tested by the investigator. Volunteers who were not directly participating in the study filled out the pretest, giving the researcher reliable data to work with. When evaluating the consistency of research findings derived from the study instruments, the reliability of the instruments was evaluated using the Cronbach coefficient alpha method. Scores were correlated, and

instruments were deemed reliable for the study since a correlation coefficient of 0.8 was obtained.

3.8.3 SAMPLING PROCEDURES

The method of picking a sample of the community to take part in a study project is called sampling (Ogula, 2018). Stratified, non-stratified, and random samplings were all used in this study.

3.8.3.1 RANDOM SAMPLING TECHNIQUES

Cluster sampling is one of the random processes used in this study, and it will be applied to categorize respondents from different countries who are the RUFORUM representatives. By means of stratified sampling, the participants were divided into groups based on specific characteristics such as age and gender. Further, the survey participants (officials from RUFORUM) who were willing to participate in the data gathering process were chosen using a simple random selection method. Subjects only took part in the research if they provided their consent.

3.8.3.2 PURPOSIVE SAMPLING TECHNIQUES

The research used a sampling strategy that focused on individuals with substantial study-related data. Since the executive secretary and the RUFORUM staff at the Secretariat were thought to hold the necessary information for the study, purposive sampling was utilized on them.

3.8.3.3 STRATIFIED SAMPLING TECHNIQUES

Stratified random sampling is a technique that divides a population into smaller groups called strata in order to conduct sample. The strata in stratified random selection were

constructed based on members' traits, such as gender and educational attainment, because the study comprised of a range of responder groups.

3.9 DATA ANALYSIS

Questionnaires were sorted to determine whether they were accurately filled out after data from the study site was collected. The researcher only took into consideration proper filled questionnaires. Information was produced by coding data with SPSS software. Numerous statistical techniques were employed, such as correlation analysis and descriptive analysis, which produced mean and standard deviations.

For Section A of the study project, which poses demographic questions, descriptive statistics like percentages and frequency counts were generated to document participant demographic information.

The researcher evaluated the descriptive statistics of mean and standard deviation for Research Objectives One, Two, and Three to find out how much of an impact the variables have. Research Objective One investigates the contributions of procedures and instructions on RUFORUM performance; Objective Two looked at the contributions of AISs data on RUFORUM performance; and Objective Three investigates the effects of IT infrastructure on RUFORUM performance and the Objective Four looked at the effect of accounting information software on performance of RUFORUM. These results were utilized to analyze the preliminary findings for these objectives. Basing on;

Strongly disagree 1

Disagree 2

Not sure 3

Agree 4

Strongly agree 5

The relationship was tested using the Pearson Correlation. The Pearson Correlation analysis method was used to see whether the study's goals were connected to one another.

Pearson Correlation analysis was used to look at the case of the RUFORUM to see how financial information systems affect how well an organization does its job. Methods of content analysis and narrative analysis were applied to the examination of qualitative data. All interviewee data was gathered, documented on paper in accordance with the specified goals, and then verbally interpreted and analyzed. This implied that descriptions were employed in addition to numerical terms and figures to express the data that was acquired.

3.10 ETHICAL CONSIDERATIONS

Informed consent: Before including participants in a study, the researcher got their written, voluntary, and informed consent. The goal of the study, its methods, its advantages, and the participants' freedom to discontinue participation at any moment without penalty was all explained in detail to them.

Privacy and confidentiality: The participant's confidentiality and privacy was maintained by the researcher. This entailed protecting private data and making sure that certain answers or information was not linked to particular participants.

Non-discrimination: Every participant received equitable treatment from the researcher, free from bias stemming from factors like age, gender, race, ethnicity, religion, disability, or socioeconomic position.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSIONS

4.0 INTRODUCTION

This chapter covers research presentation, interpretation and discussions based on the objectives of the study namely: the contributions of procedures and instructions on performance of RUFORUM, contributions of accounting data on performance of RUFORUM, the effects of IT infrastructure on performance of RUFORUM and the effects of accounting information software on performance of RUFORUM.

4.1 RESPONSE RATE

TABLE 2: RESPONSE RATE

Population Category	Respondents	Responses Received	Response Rate (%)
Executive Secretary (Interview)	1	1	100%
Staff Members (Interview)	17	17	100%
Questionnaires (Survey)	112	108	96%
Non-Responses (Survey)	112	4	4%

Source: Field Data (2025)

The overall response rate for the survey was 96%, which is above the standard threshold of 50% suggested by Morton et al. (2012), indicating the survey results are representative of the study population.

4.2 DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS

This section provides a breakdown of the study's participants based on demographic variables such as gender, age, and education level (tables below).

4.2.1 GENDER OF THE RESPONDENTS

In order to account for both sexes, the researcher took into account the respondents' gender, which was crucial demographic information for the study.

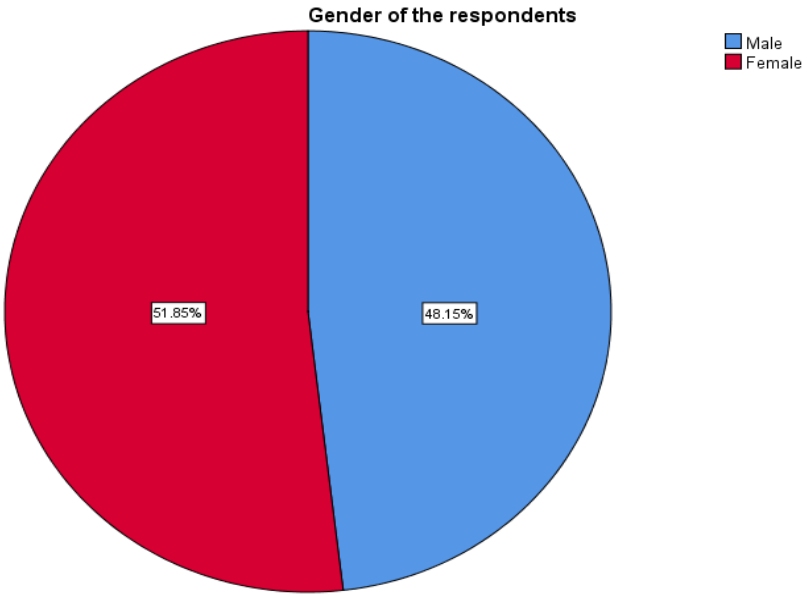

Figure 2: Gender of the Respondents

Source: Field Data (2025)

The majority of respondents, or 51.85%, were female, according to the study's findings on respondents' genders, compared to 48.15%, who were male. Both sexes provided information to the researcher.

4.2.1 AGE OF THE RESPONDENTS

The researcher took the respondents' ages into account so that they could collect data that was relevant to their varied ages.

TABLE 3: AGE OF THE RESPONDENTS

Age	Frequency(f)	Percentage (%)
25-30	3	3
30-35	54	50
35-40	29	27
45 and above	22	20
Total	**108**	**100**

Source: Field Data (2025)

From the field 50% (54) of the respondents had 30-35 years, 3% (3) had 25-30 years, 27% (29) had 35-40 years, and (22)20% had 45 and above years of age. The age of the respondents was taken into consideration by the researcher in order to obtain accurate information regarding the respondents' grasp of the study and their varied years of existence.

4.2.3 LEVEL OF EDUCATION

The researcher took into account the respondents' highest level of schooling in order to gather data based on their levels of understanding.

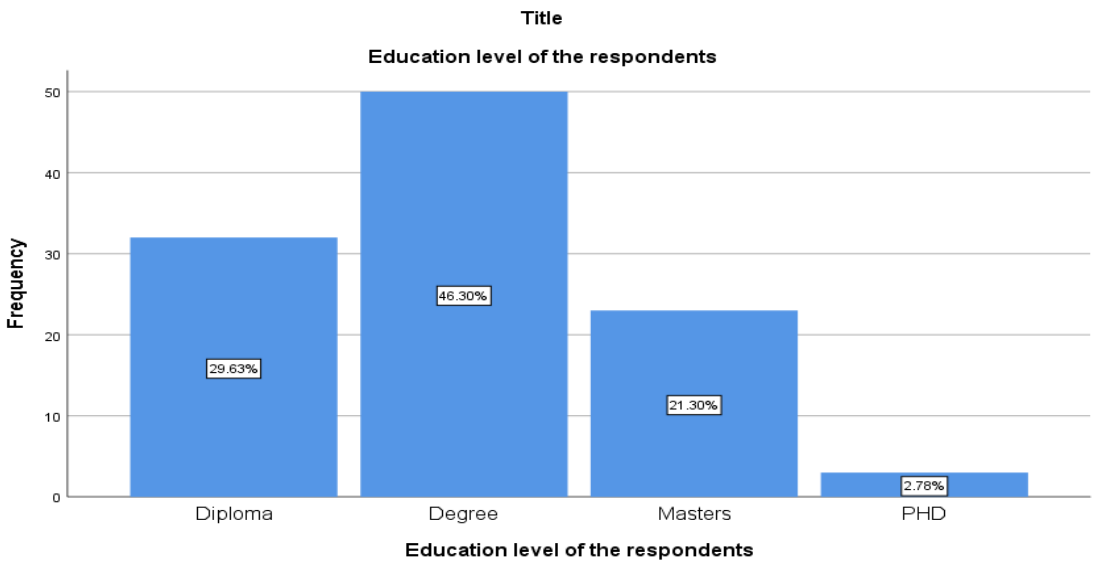

Figure 3: Level of Education

Source: Field Data (2025)

The study's findings regarding respondents' highest levels of schooling showed that, of the respondents, 46.30%, had a degree, while 21.30% had a master's degree, 29.63% had a diploma and 2.78% had PHD. The researcher considered the respondents' educational backgrounds to ensure reliable data collection on the respondents' levels of schooling. In reference to the title of the research, the results indicate that the respondents were expected to understand the questionnaire and provide correct replies due to their higher levels of education.

4.3 DESCRIPTIVE STATISTICS

4.3.1 PROCEDURES AND INSTRUCTIONS ON PERFORMANCE OF RUFORUM

The researcher further considered the respondents' opinions on the contributions of procedures and instructions on performance of RUFORUM in table 4 below.

TABLE 4: PROCEDURES AND INSTRUCTIONS ON PERFORMANCE OF RUFORUM

Contributions of procedures and instructions on performance of RUFORUM	***Mean***	***Std. Dev***
Efficiency and effectiveness	4.16	0.479
Compliance and quality assurance	4.25	0.702
Employee performance and development	4.46	0.648
Operational and financial performance	4.33	0.724
Organizational culture and employee engagement	3.9	1.081
Communication and transparency	4.38	0.76
Overall mean	4.25	

Source: Field Data (2025)

Note: Each respondent's score represents how much they vary from the mean on a five-point Likert scale: 5=Strongly agree, 4=Agree, 3=Not sure, 2=Disagree, and 1=Strongly disagree**.**

With a mean score of 4.16 and a standard deviation of 0.479, respondents agree that procedures contribute to efficiency and effectiveness. The relatively low standard deviation suggests that there is consistency in how respondents perceive this relationship, highlighting that procedures and instructions likely streamline operations and enhance organizational effectiveness.

A mean score of 4.25 and a standard deviation of 0.702 suggest that respondents believed that procedures play an important role in ensuring compliance and maintaining quality. While the agreement is strong, the slightly higher standard deviation compared to efficiency and effectiveness indicates some variability in perceptions, possibly due to differing experiences with compliance mechanisms across different roles.

This category has the highest mean score of 4.46 with a standard deviation of 0.648, indicating strong agreement with employee performance and development. The relatively low variation implies a shared belief that clearly defined instructions provide employees with guidance that enhances their development and improves performance outcomes.

A mean of 4.33 and a standard deviation of 0.724 reflect agreement on the positive impact of procedures on operational and financial performance. While most respondents agree, the higher standard deviation suggests some differences in opinion, potentially due to varied roles in financial oversight or operational management.

With a mean of 3.9 and the highest standard deviation of 1.081, this category shows the greatest variability in responses. The mean suggests respondents are somewhat neutral

or slightly agree that procedures positively influence organizational culture and employee engagement. The high standard deviation indicates differing experiences, possibly due to variations in how procedures are implemented and perceived at different levels.

A mean of 4.38 and a standard deviation of 0.76 indicate strong agreement that procedures enhance communication and transparency within RUFORUM. The moderate variation in responses shows that while many agree, some may have differing views on how consistently these benefits are realized.

4.3.2 ACCOUNTING DATA ON PERFORMANCE OF RUFORUM

The researcher considered the contributions of accounting data on performance of RUFORUM and the results were presented in table 5 below.

TABLE 5: ACCOUNTING DATA ON PERFORMANCE OF RUFORUM

Contributions of accounting data on performance of RUFORUM	***Mean***	***Std. Dev***
Improved performance management	4.17	0.541
Enhanced financial performance	4.43	0.585
Improved decision making	4.13	0.753
Easy resource allocation	3.96	0.8
Improved budgeting and planning	3.51	1.144
Maintains a detailed audit trail and transparency	3.3	1.205
Overall mean	3.92	

Source: Field Data (2025)

Note: Each respondent's score represents how much they vary from the mean on a five-point Likert scale: 5=Strongly agree, 4=Agree, 3=Not sure, 2=Disagree, and 1=Strongly disagree**.**

With a mean score of 4.17 and a standard deviation of 0.541, respondents agree that accounting data contributes significantly to improved performance management. The low standard deviation indicates strong consensus, suggesting that accounting data provides essential insights for monitoring and evaluating organizational performance.

A mean of 4.43 and a standard deviation of 0.585 represent the highest level of agreement in the table. This indicates that respondents strongly believe that accounting data enhances financial performance, possibly through better financial monitoring and cost control. The relatively low standard deviation shows consistent agreement across respondents.

With a mean score of 4.13 and a standard deviation of 0.753, accounting data is perceived as a critical tool for improving decision-making processes. A slightly higher standard deviation indicates that there is some variation in the replies, most likely as a result of variations in the extent to which people use accounting data in their roles.

A mean of 3.96 and a standard deviation of 0.8 indicate agreement that accounting data facilitates easier resource allocation. However, the higher standard deviation shows a wider range of opinions, suggesting that some respondents might experience challenges in leveraging accounting data for resource allocation.

The mean score of 3.51 reflects a more neutral position, with some respondents agreeing while others not sure about the role of accounting data in budgeting and planning. The standard deviation of 1.144 is relatively high, indicating diverse perspectives, possibly influenced by varying levels of involvement in the budgeting process.

This category has the lowest mean score of 3.3 and the highest standard deviation of 1.205, indicating the most diverse responses. While some respondents may agree, others

are not sure or disagree about the extent to which accounting data supports audit trails and transparency. The high variation suggests that the effectiveness of audit practices vary across different areas of the organization.

4.3.4 IT INFRASTRUCTURE ON PERFORMANCE OF RUFORUM

The researcher considered the effect of IT infrastructure on performance of RUFORUM and the results were presented in table 6 below.

TABLE 6: IT INFRASTRUCTURE ON PERFORMANCE OF RUFORUM

Effect of IT infrastructure on performance of RUFORUM	***Mean***	***Std. Dev***
Maximizing employee productivity	4.86	0.681
Improving organizations efficiencies	4.44	0.609
Enabling competitive advantage	4.52	0.946
Improved reliability and data security	4.65	0.704
Improves security and risk management	3.07	0.85
Employee empowerment and flexibility	4.81	0.754
Overall mean	4.39	

Source: Field Data (2025)

Note: Each respondent's score represents how much they vary from the mean on a five-point Likert scale: 5=Strongly agree, 4=Agree, 3=Not sure, 2=Disagree, and 1=Strongly disagree.

With a mean score of 4.86 and a standard deviation of 0.681, there is a strong agreement that IT infrastructure maximizes employee productivity. The high score reflects widespread recognition of IT's role in streamlining workflows, improving efficiency, and enabling employees to work more effectively.

A mean score of 4.44 and a standard deviation of 0.609 indicate strong agreement that IT infrastructure improves organizational efficiencies. The low variability suggests that most respondents consistently view IT as a critical driver for enhancing operational efficiency, reducing redundancies, and optimizing processes.

With a mean score of 4.52 and a standard deviation of 0.946, respondents strongly agree that IT infrastructure provides a competitive advantage. However, the slightly higher standard deviation indicates some variability in opinions, due to differences in how individuals perceive RUFORUM's competitive positioning in the sector.

A mean of 4.65 and a standard deviation of 0.704 show strong agreement that IT infrastructure enhances reliability and data security. This reflects confidence in the IT systems' ability to maintain data integrity and secure sensitive information, though some variability in responses suggests that security levels may vary across different units.

With a mean score of 3.07 and a standard deviation of 0.85, opinions are more neutral regarding IT infrastructure's role in security and risk management. This suggests that while there is recognition of IT's contribution, there are perceived gaps in how effectively risks are mitigated.

A mean score of 4.81 and a standard deviation of 0.754 reflect strong agreement that IT infrastructure empowers employees and enhances flexibility. This highlights IT’s role in enabling remote work, fostering innovation, and providing tools that allow employees to adapt quickly to changing work environments.

4.3.5 ACCOUNTING INFORMATION SOFTWARE ON PERFORMANCE OF RUFORUM

The researcher considered the effect of accounting information software on performance of RUFORUM and the results were presented in table 7 below.

TABLE 7: ACCOUNTING INFORMATION SOFTWARE ON PERFORMANCE OF RUFORUM

Effect of accounting information software on performance of RUFORUM	***Mean***	***Std. Dev***
Leads to automation of financial processes	3.99	0.72
Provides efficient data entry and processing	4.44	0.647
Ensures accurate financial reporting	3.95	0.77
Provides real-time financial information	4.07	0.663
Leads to internal control and fraud prevention	4.21	0.697
Enhances adaptable changes of the organization	3.92	0.802
Overall mean	4.09	

Source: Field Data (2025)

Note: Each respondent's score represents how much they vary from the mean on a five-point Likert scale: 5=Strongly agree, 4=Agree, 3=Not sure, 2=Disagree, and 1=Strongly disagree.

With a mean score of 3.99 and a standard deviation of 0.72, respondents agree that accounting software automates financial processes. The relatively low variability indicates a consensus that automation has streamlined tasks such as payroll, invoicing, and reporting, leading to greater efficiency.

A mean of 4.44 and a standard deviation of 0.647 highlight strong agreement that the software facilitates efficient data entry and processing. The low standard deviation

suggests consistency in responses, emphasizing that respondents view the software as a valuable tool for reducing errors and speeding up data handling.

With a mean score of 3.95 and a standard deviation of 0.77, respondents agree that accounting software ensures accurate financial reporting. However, the slightly higher standard deviation suggests some variation in opinions, potentially due to differing experiences with the accuracy or reliability of the reports generated.

A mean score of 4.07 and a standard deviation of 0.663 indicate strong agreement that the software provides real-time financial information. This underscores the value placed on timely data, which enhances decision-making and financial oversight, with minimal variation in responses.

With a mean of 4.21 and a standard deviation of 0.697, respondents strongly agree that the software contributes to internal control and fraud prevention. This suggests widespread confidence in the software's ability to detect irregularities, enforce compliance, and safeguard organizational assets.

A mean score of 3.92 and a standard deviation of 0.802 indicate agreement that accounting software enhances the organization's adaptability to changes. The slightly higher variability suggests that while many see the software as adaptable, some may perceive limitations in how it supports evolving organizational needs.

4.4 CORRELATION ANALYSIS

4.4.1 RELATIONSHIP BETWEEN PROCEDURES AND INSTRUCTIONS AND PERFORMANCE OF RUFORUM

The researcher considered the respondent's opinions on the relationship between procedures and instructions and performance of RUFORUM and results were presented in table 8 below.

TABLE 8: RELATIONSHIP BETWEEN PROCEDURES AND INSTRUCTIONS AND PERFORMANCE OF RUFORUM

Correlations		procedures and instructions	Performance
procedures and instructions	Pearson Correlation	1	.835(**)
	Sig. (2-tailed)		.000
	N	108	108
Performance	Pearson Correlation	.835**)	1
	Sig. (2-tailed)	.000	
	N	108	108

Source: Field Data (2025)

From table 8 above, a correlation coefficient of 0.835** was found in the research, which was considered significant at the 0.01<0.05 level of a two-tailed test with 108 degrees of freedom. Therefore, the results of the research suggest that RUFORUM performance is significantly related to following the instructions and procedures. This suggests that adherence to guidelines and processes has a direct and positive impact on how well RUFORUM performs.

4.4.2 RELATIONSHIP BETWEEN ACCOUNTING DATA AND PERFORMANCE OF RUFORUM

The researcher considered the respondent's opinions on the relationship between accounting data and performance of RUFORUM and results were presented in table 9 below.

TABLE 9: RELATIONSHIP BETWEEN ACCOUNTING DATA AND PERFORMANCE OF RUFORUM

Correlations		Accounting data	Performance
Accounting data	Pearson Correlation	1	.789(**)
	Sig. (2-tailed)		.000
	N	108	108
Performance	Pearson Correlation	.789**)	1
	Sig. (2-tailed)	.000	
	N	108	108

Source: Field Data (2025)

From table 9 above, a correlation coefficient of 0.789** was found in the research, which was deemed significant at the 0.01<0.05 level of a two-tailed test with 108 degrees of freedom. Therefore, the results of the research suggest that accounting data and RUFORUM's performance are highly correlated. This implies that the quality, accuracy, and timeliness of accounting data significantly affect the organization's ability to perform effectively.

4.4.3 RELATIONSHIP BETWEEN IT INFRASTRUCTURE AND PERFORMANCE OF RUFORUM

The researcher considered the respondent's opinions on the relationship between IT infrastructure and performance of RUFORUM and results were presented in table 10 below.

TABLE 10: RELATIONSHIP BETWEEN IT INFRASTRUCTURE AND PERFORMANCE OF RUFORUM

Correlations		IT infrastructure	Performance
IT infrastructure	Pearson Correlation	1	.741(**)
	Sig. (2-tailed)		.000
	N	108	108
Performance	Pearson Correlation	.741(**)	1
	Sig. (2-tailed)	.000	
	N	108	108

Source: Field Data (2025)

From table 10 above, the study's results showed a strong positive association between RUFORUM's IT infrastructure and performance, with a correlation coefficient of 0.741**, which was significant at the 0.01<0.05 level of a two-tailed test with 108 degrees of freedom. This implies that a strong IT foundation positions RUFORUM to explore emerging technologies for improved service delivery and research support

4.4.4 RELATIONSHIP BETWEEN ACCOUNTING INFORMATION SOFTWARE AND PERFORMANCE OF RUFORUM

The researcher considered the respondent's opinions on the relationship between accounting information software and performance of RUFORUM and results were presented in table 11 below.

TABLE 11: RELATIONSHIP BETWEEN ACCOUNTING INFORMATION SOFTWARE AND PERFORMANCE OF RUFORUM

Correlations		Accounting information software	Performance
Accounting information software	Pearson Correlation	1	.882(**)
	Sig. (2-tailed)		.000
	N	108	108
Performance	Pearson Correlation	.882**)	1
	Sig. (2-tailed)	.000	
	N	108	108

Source: Field Data (2025)

From table 11 above, the study findings revealed a correlation coefficient of 0.882**, significant at 0.01<0.05 level of a two tailed test with 108 degrees of freedom. Hence the study findings imply that there is a very high positive significant relationship between accounting information software and performance of RUFORUM. This suggests that improvements in accounting information software have the most substantial impact on RUFORUM's overall performance.

4.5 THEMATIC ANALYSIS

From the interviews the researcher held with the respondents on the contributions of procedures and instructions on performance of RUFORUM, it was revealed that procedures and instructions play a crucial role in ensuring consistency and efficiency in RUFORUM's operations. They serve as a guide for employees, helping them understand the steps required to complete tasks accurately and efficiently. This minimizes errors,

reduces time wasted on redundant activities, and ensures that resources are used optimally.

One senior respondent noted,

"The presence of clear procedures allows us to focus on our core tasks rather than reinventing processes each time, which significantly enhances our productivity."

By providing a structured framework, these guidelines enable the organization to maintain high standards in service delivery and achieve better outcomes.

Further it was revealed that another contribution was promotion of compliance and maintenance of quality standards since the procedures ensured that all activities aligned with RUFORUM's policies and external regulations, which was vital for accountability and transparency.

One of the respondents explained that

"having established instructions helps us meet donor requirements and reporting standards effortlessly, which strengthens trust and credibility with our stakeholders."

This adherence to quality standards not only protected the organization from regulatory risks but also enhanced its reputation as a reliable and transparent institution.

Additionally the respondents stated that procedures and instructions also contributed to employee performance and development by clarifying roles, expectations, and workflows. They provided a benchmark against which performance was measured, offering employees a clear understanding of their responsibilities and goals. This clarity facilitated skill development and continuous improvement. The existence of the

procedures helped them to become more confident and proficient in their roles, as they knew precisely what was expected and how to achieve it.

From the interviews the researcher held with the respondents on how doe RUFORUM's performance benefited from Accounting Information Systems data, it was revealed that RUFORUM's performance benefits significantly from the use of Accounting Information Systems (AIS) by improving financial accuracy and enhancing decision-making. AIS ensured that financial data was recorded, processed, and reported with precision, minimizing human errors and discrepancies. The respondents emphasized that the system's ability to generate real-time financial reports allowed in making informed decisions quickly.

As one of the respondents explained,

"With AIS, we can track expenditures, revenues, and budgets instantly, which help us to avoid overspending and allocate resources more effectively."

This timely access to accurate data strengthened the organization's financial management and ensured that strategic decisions were backed by reliable information.

Furthermore it was revealed that Accounting Information Systems enhanced RUFORUM's internal controls and resource allocation processes by automating financial transactions and maintaining detailed audit trails, the system helped to detect and prevent fraud while ensuring compliance with regulatory standards. The respondents noted that Accounting Information Systems streamlined internal audits and provided greater transparency in financial reporting. Additionally, it was found out that Accounting Information Systems facilitated efficient resource allocation by providing detailed insights into spending patterns, enabling the organization to prioritize critical

projects and optimized the use of available funds. This improved financial oversight contributed directly to RUFORUM's operational efficiency and overall performance.

The study findings from the interviews on how RUFORUM's operational performance related to the IT infrastructure, it was found out that RUFORUM's IT infrastructure played a pivotal role in enhancing its operational performance by streamlining workflows and maximizing productivity. The automated systems for data management, communication, and administrative tasks reduced the time spent on manual processes, allowing staff to focus on strategic initiatives.

However one of the respondents noted,

"Our infrastructure enables seamless communications across departments, ensuring that tasks are completed faster and with greater accuracy."

The integrating of various functions such as finance, human resources, and project management, the IT infrastructure created a cohesive operational environment that boosted efficiency and accelerated service delivery.

The findings further revealed that the IT infrastructure also strengthened RUFORUM's operational performance by ensuring data security and reliability. Strong security protocols, such as encrypted data storage and regular system updates, protected sensitive information from cyber threats and unauthorized access.

One of the respondents remarked,

"*Our IT infrastructure has drastically reduced downtime and data loss, which is critical for maintaining smooth operations and meeting our deadlines.*"

This enhanced security and reliability provided a stable foundation for RUFORUM's activities, ensuring that the organization consistently delivered high-quality outcomes.

The study findings on how RUFORUM's Accounting Information Systems software affect its performance, it was found out that this software significantly enhanced the organizations performance by automating key financial processes, leading to increased efficiency.

One of the respondents stated that,

> *"The AIS software has eliminated redundant manual tasks, allowing us to focus more on strategic financial planning rather than routine data entry."*

This automation not only speeded up financial operations but also ensured that resources were allocated more effectively, ultimately improving the organization's overall productivity.

4.6 DISCUSSION OF FINDINGS

4.6.1 CONTRIBUTIONS OF PROCEDURES AND INSTRUCTIONS ON PERFORMANCE OF RUFORUM

With a mean score of 4.16 and a standard deviation of 0.479, respondents agree that procedures contribute to efficiency and effectiveness. The relatively low standard deviation suggests a consistent perception among respondents. This consistency highlights how structured procedures can streamline operations and enhance organizational performance. According to the GIGO theory, clear and accurate procedures are essential inputs that ensure high-quality data enters RUFORUM's systems. When operations follow well-documented steps, the risk of erroneous data input into the Accounting Information System (AIS) is reduced, enhancing the overall

reliability and usefulness of the system's output for decision-making (Laudon & Laudon, 2016).

A mean score of 4.25 and a standard deviation of 0.702 indicate strong agreement that procedures ensure compliance and maintain quality, although with slightly more variability. This variation may reflect differing experiences with compliance across departments. Nonetheless, the role of procedures in upholding quality aligns with GIGO theory, which emphasizes that consistent and correct input processes lead to accurate and valuable system outputs. Compliance procedures ensure the data entered into the AIS adheres to accounting standards and legal requirements, thereby supporting reliable reporting and minimizing risks associated with faulty data (Romney & Steinbart, 2020).

The highest mean score of 4.46 with a standard deviation of 0.648 reflects strong consensus that procedures significantly enhance employee performance and development. This agrees with GIGO theory's behavioral perspective, which stresses that the proficiency of employees in following structured guidelines determines the quality of system inputs. Well-trained staff who follow clear procedures contribute to accurate data entry and operational consistency, which in turn leads to outputs that support effective decision-making and organizational learning (Soudani, 2012; Cushing & Romney, 2016).

A mean of 4.33 and a standard deviation of 0.724 reveal general agreement on the positive influence of procedures on operational and financial performance. The variability in responses may result from diverse responsibilities related to financial management across respondents. Nonetheless, GIGO theory reinforces the importance of standardized financial procedures in ensuring that data entered into the AIS is

complete and reliable. This helps produce timely and accurate financial reports, supports strategic planning, and upholds regulatory compliance (Hall, 2015; Kaydos, 2020).

With a mean of 3.9 and a high standard deviation of 1.081, respondents showed the greatest variability regarding the role of procedures in shaping organizational culture and employee engagement. While opinions differ, GIGO theory suggests that a lack of consistent procedures may result in fragmented or poor-quality data, weakening communication and transparency. Where clear procedural guidelines are lacking, employees may input inconsistent or incomplete data into systems, which diminishes the value of AIS outputs and undermines organizational trust and cohesion (Paais & Pattiruhu, 2020).

A mean of 4.38 and a standard deviation of 0.76 indicate strong agreement that procedures enhance communication and transparency within RUFORUM. While some variation in responses exists, this aligns with the GIGO principle that well-structured inputs foster clear and accurate outputs. Detailed procedures serve as communication tools that guide expectations, responsibilities, and reporting standards. When staff adhere to well-defined protocols, data consistency improves, which in turn enhances the transparency and usability of reports generated from the AIS, reinforcing trust and accountability across departments (Jiang & Shen, 2023; Stair & Reynolds, 2016).

4.6.2 CONTRIBUTIONS OF ACCOUNTING DATA ON PERFORMANCE OF RUFORUM

The respondents agree that accounting data significantly contributes to performance management. A strong consensus is evident, indicating that accounting data is essential for monitoring and evaluating the performance of the organization. This is in line with the Garbage in Garbage Out (GIGO) Theory, which emphasizes that accurate data is

critical for producing meaningful outputs. In this case, the performance data generated through the AIS helps RUFORUM assess and adjust its strategies for improved outcomes.

With the highest mean score in the analysis, respondents strongly agree that accounting data enhances financial performance. This may be achieved through better financial monitoring and cost control. By generating accurate financial reports, AIS systems support organizations in identifying inefficiencies and improving profitability, as discussed by Delawi and Ramo (2020). The GIGO Theory also applies here, highlighting that precise financial data is pivotal for making strategic financial decisions that positively impact performance.

Accounting data is seen as crucial in improving decision-making processes within RUFORUM. While there is some variability in the responses, most respondents affirm that accounting data aids in making more informed decisions. Alawaqleh (2021) suggests that AIS data enhances decision-making by providing timely and accurate information. The GIGO theory underlines this point, asserting that reliable data from AIS systems is fundamental for effective decision-making and improving organizational efficiency.

Respondents agree that accounting data facilitates easier resource allocation. However, there is greater variability in responses, which may reflect challenges in utilizing accounting data for this purpose. GIGO Theory indicates that the effectiveness of resource allocation is contingent upon the accuracy and completeness of the data input. Any inconsistencies or errors in data could hinder optimal resource distribution, highlighting the need for strong data validation and governance.

While some respondents agree, others remain neutral regarding the role of accounting data in budgeting and planning. The relatively high standard deviation suggests diverse perspectives, possibly influenced by varying levels of involvement in the budgeting process. The GIGO Theory implies that the effectiveness of budgeting depends on accurate data, as flawed financial projections can lead to ineffective plans and misaligned resource allocation.

The role of accounting data in supporting audit trails and transparency received the lowest mean score, indicating that there is significant variation in opinions on this matter. The high standard deviation suggests that some respondents believe accounting data is critical for ensuring audit trails, while others are uncertain or disagree. Huy and Phuc (2021) emphasize that AIS systems should maintain comprehensive audit trails to ensure transparency and accountability. The GIGO Theory also applies here, as the reliability of audit practices is closely tied to the quality of the data being recorded.

4.6.3 EFFECT OF IT INFRASTRUCTURE ON PERFORMANCE OF RUFORUM

The high mean score (4.86) indicating strong agreement that IT infrastructure boosts employee productivity can be understood through perceived usefulness in TAM. When employees believe that the IT systems help them complete their tasks more efficiently, the perceived usefulness increases, leading to greater adoption and utilization of the technology. The positive relationship between IT infrastructure and productivity aligns with TAM, which emphasizes that perceived usefulness drives acceptance and increased use of technology.

The strong agreement (mean score of 4.44) that IT infrastructure improves organizational efficiencies is directly tied to the perceived usefulness construct of TAM. If employees and managers believe that IT tools optimize workflows and reduce redundancies, they are more likely to accept and leverage these tools. This aligns with Lakhwani et al. (2020)**,** who emphasize that IT infrastructure enhances efficiencies, a critical outcome that organizations seek to improve productivity and performance. From a TAM perspective, as users perceive the system as useful for improving operations, their intention to adopt and utilize the system grows.

The strong agreement (mean score of 4.52) that IT infrastructure provides a competitive advantage is also tied to perceived usefulness. In the fast-paced corporate environment, organizations that strategically use IT for innovation, market research, and consumer interaction can achieve differentiation. As employees and stakeholders view IT infrastructure as a tool that offers competitive advantages, they are more likely to embrace it, supporting TAM's assertion that perceived usefulness drives technology adoption.

The strong agreement (mean score of 4.65) about IT infrastructure enhancing data security highlights the importance of perceived usefulness in the context of system reliability. When employees and decision-makers perceive that the IT infrastructure secures sensitive information and supports decision-making with accurate data, they recognize the value of the technology. This ties directly into TAM, where perceived usefulness influences technology acceptance, and as security and data integrity are critical, the technology's value becomes more apparent.

The neutral opinion (mean score of 3.07) regarding IT's role in security and risk management indicates a potential gap in perceived ease of use **or** perceived usefulness

in this area. If users do not find the security measures intuitive or do not see them as effective, they may not fully adopt or trust the technology, which challenges the positive outcomes that TAM anticipates from a system that is both useful and easy to use. This suggests that while IT infrastructure can be useful, the ease with which users can manage and mitigate risks through the system may need to be improved to increase acceptance.

The strong agreement (mean score of 4.81) that IT infrastructure empowers employees and enhances flexibility directly supports perceived ease of use. The ability to work remotely, access systems from various locations, and adapt to changing environments can enhance employee engagement and satisfaction. If employees find IT systems easy to use and flexible, they are more likely to embrace them, which is in line with Alolayyan et al. (2022)**,** who argue that IT infrastructure facilitates flexibility and remote work. This reinforces TAM's focus on the importance of ease of use in driving technology adoption.

4.6.4 EFFECT OF ACCOUNTING INFORMATION SOFTWARE ON PERFORMANCE OF RUFORUM

The strong agreement among respondents that accounting software automates financial processes (mean = 3.99, SD = 0.72) supports TAM's premise that users are more likely to adopt technology if they perceive it as useful. Automation streamlines tasks such as payroll, invoicing, and reporting, leading to greater efficiency. As TAM suggests, users are likely to embrace a system that enhances their performance (Davis, 1989). The study highlights how automation reduces manual errors, speeds up task completion, and frees up resources for more strategic activities, which directly corresponds to the perceived usefulness factor of TAM.

With a mean score of 4.44 and a standard deviation of 0.647, respondents strongly agree that the software facilitates efficient data entry and processing. The low variability in

responses emphasizes that the system is perceived as an effective tool for reducing errors and speeding up financial data handling. This aligns with TAM, which posits that the perceived usefulness of a system increases if it reduces the effort required for tasks and improves performance (Davis, 1989; Wixom & Todd, 2005). Efficient data entry and processing support improved decision-making and financial reporting, reinforcing the positive outcomes of using the software, as indicated in the TAM framework.

The agreement (mean = 3.95, SD = 0.77) that accounting software ensures accurate financial reporting is consistent with the TAM construct of perceived usefulness. Accurate reporting is crucial for decision-making and regulatory compliance, which are key aspects of system success. The slightly higher standard deviation may indicate some variation in users' experiences with the system's accuracy, which could point to factors such as system quality (DeLone & McLean, 2003). The study highlights the importance of AIS software delivering consistent, trustworthy financial data, which aligns with TAM's view that systems must be perceived as both useful and reliable to encourage adoption.

The strong agreement (mean = 4.07, SD = 0.663) that the software provides real-time financial information emphasizes the role of perceived usefulness in the adoption process. Real-time data enables more timely decision-making, supporting agile financial planning and forecasting. This finding aligns with TAM's assertion that technology adoption is motivated by the benefits it provides, in this case, through the speed and accuracy of financial data processing (Venkatesh & Davis, 2000). The low standard deviation suggests a consensus on the usefulness of real-time data, indicating that the system is perceived as beneficial in enhancing operational efficiency.

With a mean score of 4.21 (SD = 0.697), respondents strongly agree that the software contributes to internal control and fraud prevention. This outcome further supports the TAM model, where perceived usefulness is a key determinant of adoption. The software's ability to detect irregularities and enforce compliance enhances organizational security and integrity, which are critical for fostering trust in the system. This also connects with the Model for the Success of Information Systems, which emphasizes system quality, user satisfaction, and security as crucial components for system success (DeLone & McLean, 2003).

The moderate agreement (mean = 3.92, SD = 0.802) that accounting software enhances organizational adaptability points to both perceived ease of use and perceived usefulness. The higher variability suggests that some respondents may find limitations in how the software supports evolving organizational needs. However, overall, the adaptability of the system aligns with the TAM construct of perceived ease of use, as systems that integrate easily with other organizational processes are more likely to be accepted (Mathieson, 1991). The software's flexibility in adapting to organizational changes is an important factor in ensuring long-term adoption and continued utilization.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 INTRODUCTION

In accordance with the aims of the research, this section summarizes the results, draws conclusions, and offers suggestions.

5.1 SUMMARY OF THE RESULT FINDINGS

5.1.1 CONTRIBUTIONS OF PROCEDURES AND INSTRUCTIONS ON PERFORMANCE OF RUFORUM

The study findings on the contributions of procedures and instructions on performance of RUFORUM were; efficiency and effectiveness, compliance and quality assurance, employee performance and development, operational and financial performance, organizational culture and employee engagement and communication and transparency.

5.1.2 CONTRIBUTIONS OF ACCOUNTING DATA ON PERFORMANCE OF RUFORUM

From the study findings, the contributions of accounting data on performance of RUFORUM were; improved performance management, enhanced financial performance, improved decision making, easy resource allocation, improved budgeting and planning and maintains a detailed audit trail and transparency.

5.1.3 EFFECT OF IT INFRASTRUCTURE ON PERFORMANCE OF RUFORUM

The study findings on the effect of IT infrastructure on performance of RUFORUM were; maximizing employee productivity, improving organizations efficiencies, enabling competitive advantage, improved reliability and data security, improves security and risk management and employee empowerment and flexibility.

5.1.4 EFFECT OF ACCOUNTING INFORMATION SOFTWARE ON PERFORMANCE OF RUFORUM

The study findings on the effect of accounting information software on performance of RUFORUM were; leads to automation of financial processes, provides efficient data entry and processing, ensures accurate financial reporting, provides real-time financial information, leads to internal control and fraud prevention and enhances adaptable changes of the organization.

5.2 CONCLUSION

The following conclusions were drawn from the study's results, in accordance with the study's objectives.

5.2.1 CONTRIBUTIONS OF PROCEDURES AND INSTRUCTIONS ON PERFORMANCE OF RUFORUM

The study concluded that procedures and instructions significantly contribute to RUFORUM's performance by enhancing efficiency, effectiveness, and compliance with quality standards. They improve employee performance and development, boost operational and financial outcomes, and foster a positive organizational culture.

5.2.2 CONTRIBUTIONS OF ACCOUNTING DATA ON PERFORMANCE OF RUFORUM

The study concluded that accounting data plays a vital role in enhancing RUFORUM's performance by improving performance management and financial outcomes. This supports effective decision-making, simplifies resource allocation, and strengthens budgeting and planning processes. Furthermore, accounting data ensures transparency by maintaining a detailed audit trail, fostering accountability and trust.

5.2.3 EFFECT OF IT INFRASTRUCTURE ON PERFORMANCE OF RUFORUM

The study concluded that IT infrastructure significantly enhances RUFORUM's performance by maximizing employee productivity and improving organizational efficiency. This provides a competitive advantage, ensures data reliability and security, and strengthens risk management. Additionally, it empowers employees with greater flexibility, fostering an adaptable and resilient work environment.

5.2.4 EFFECT OF ACCOUNTING INFORMATION SOFTWARE ON PERFORMANCE OF RUFORUM

The accounting information software positively impacts RUFORUM's performance by automating financial processes and enabling efficient data entry and processing. This ensures accurate financial reporting, provides real-time financial insights, and strengthens internal controls to prevent fraud. Additionally, the software enhances the organization's adaptability to change, contributing to overall efficiency and improved decision-making.

5.3 RECOMMENDATIONS FOR THE STUDY

i) TO THE AUTHORITIES FOR IMPLEMENTATION

RUFORUM should invest in regular training programs to ensure that employees are proficient in using accounting information systems (AIS) for optimal performance.

RUFORUM should integrate AIS with other organizational systems to streamline operations, improve data flow, and enhance decision-making.

ii) TO THE SERVICE USERS

The service users should actively engage in training sessions provided by RUFORUM to enhance their skills in utilizing accounting information systems (AIS) effectively.

The users of the service should regularly provide feedback on AIS functionality and any challenges faced to support continuous system improvement and customization to meet user needs.

iii) TO OTHER STAKEHOLDERS

The support system development and upgrades should collaborate with RUFORUM to provide technical support for the continuous development, upgrading, and maintenance of accounting information systems.

There should be participation in periodic evaluations of accounting information systems effectiveness to ensure that it continues to meet organizational goals and stakeholder needs.

5.4 LIMITATIONS AND FUTURE STUDIES

One limitation of the current study is that it primarily focuses on the implementation of Accounting Information Systems (AIS) at RUFORUM, and may not fully capture the diverse challenges faced by different organizations in varying contexts. Furthermore, the scope of the study might be limited by the availability of data, the willingness of employees to participate, and the constraints of time and resources. Future studies could expand on this by including a larger sample of organizations with different sizes and sectors to offer a more comprehensive analysis of AIS implementation. Additionally, longitudinal studies could be conducted to assess the long-term effectiveness and adaptability of AIS in dynamic organizational environments. Researchers could also explore how emerging technologies, such as artificial intelligence and machine learning, can further optimize AIS for decision-making and performance enhancement.

5.5 AREAS OF FURTHER STUDY

Future research could focus on investigating the effectiveness of accounting information system on financial fraud prevention in organizations and the impact of accounting information systems on accountability in public institutions

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APPENDICES

Appendix I: Consent Form for Participation in Research

EFFECT OF ACCOUNTING INFORMATION SYSTEMS ON ORGANIZATIONS PERFORMANCE A CASE OF RUFORUM

Dear Participant,

A study called "The effect of AISs on organizations performance: a case study of the RUFORUM" wants you to be a part of it. I'm working on my master's project right now while I'm at Mount Kenya University getting my master's degree in business administration. The study's main points are to find out how procedures and instructions affect RUFORUM's performance, how AISs data affect RUFORUM's performance, how IT infrastructure affects RUFORUM's performance, and how AISs software affects RUFORUM's performance.

With the RUFORUM as a case study, the linked questionnaire is meant to collect information on how financial information systems affect the work of an organization.

You willingly decide to participate in this investigation. You may choose to say no to any queries at all or to decline outright. There are no known dangers associated with participation other than what one could encounter on a regular basis. Your responses will remain confidential and anonymous. The data from the study will be kept private and published only as the sum of the individual data points. Your individual answers to this survey will be kept private and confidential, known only to the researchers. You will not directly make profit from taking part in this study. But you might find it fascinating to discuss the problems the study tackles, and it might be helpful to the industry, as well as to clients in the future or those who have gone through similar experiences.

Please provide the most accurate response you can to the questionnaire if you accept to take part in this study. It should be finished in around two weeks. Kindly send the questionnaire back as soon as you can so I can finish the project report.

Do not hesitate to get in touch with the investigator if you have any queries regarding this study, (Nakyobe Judith, Tel: 0782205265 and Dr. Martin Onsiro R, Tel: 0716939832). To inquire about your rights as a research participant, please contact the Chairman of the Ethical Review Committee at Mount Kenya University, P.O. Box 342-01000, Thika.

I appreciate your help with this significant project.

CONSENT

I have had time to read the material, understand it, and ask questions about it. I know that I don't have to take part and that I can quit at any time, for any reason, and for free. I understand that I will be given a copy of this permission form. I freely agree to take part in this study.

The signature of the participant _____ Date _____

The signature of the investigator _____ Date _____

Appendix II: Questionnaire

I am Nakyobe Judith, a Mount Kenya University master's program student studying business administration. "effect of accounting information systems on organizational performance: a case study of RUFORUM" is the topic of my research project. Since I have selected you as one of the responses, kindly share the information I need to properly do my research. This survey will be kept private and used exclusively for academic reasons.

SECTION A: DEMOGRAPHIC DATA OF RESPONDENTS

Please choose the choice that meets your needs the best.

1. Gender

(a) Male ☐

(b) Female ☐

2. Age

(a) 25-30 ☐

(b). 30-35 ☐

(c) 35-40 ☐

(d) 45 and above ☐

3. Highest level of schooling

(a) Diploma ☐

(b). Degree ☐

(d) Masters ☐

(e) PHD ☐

SECTION B

Please answer the following statements that have been presented. Mark suitably utilizing a likert scale to select the options that most closely represent your position: SA stands for strongly agree, SD stands for strongly disagree, A for agree, N for not sure, D for disagree.

	Contributions of procedures and instructions on performance of RUFORUM	**SA**	**A**	**N**	**D**	**SD**
1	Efficiency and effectiveness					
2	Compliance and quality assurance					
3	Employee performance and development					
4	Operational and financial performance					
5	Organizational culture and employee engagement					
6	Communication and transparency					

Do you think there are other contributions of procedures and instructions on performance of RUFORUM?

a) Yes ☐

b) No ☐

If yes mention them?

……

……

	How data from financial information systems affects how well RUFORUM does its job	**SA**	**A**	**N**	**D**	**SD**
1	Improved performance management					
2	Enhanced financial performance					

3	Improved decision making					
4	Easy resource allocation					
5	Improved budgeting and planning					
6	Maintains a detailed audit trail and transparency					

Do you think there are other contributions of AISs data on performance of RUFORUM?

a) Yes ☐

b) No ☐

If yes mention them?

……

……

	Part that the IT system plays in how well RUFORUM works	**SA**	**A**	**N**	**D**	**SD**
1	Maximizing employee productivity					
2	Improving organizations efficiencies					
3	Enabling competitive advantage					
4	Improved reliability and data security					
5	Improves security and risk management					
6	Employee empowerment and flexibility					

Are you of the opinion that the IT infrastructure plays any additional responsibilities in determining RUFORUM's performance?

a) Yes ☐

b) No ☐

If yes mention them?

……

	Impact of RUFORUM's AISs Software on System Performance	**SA**	**A**	**N**	**D**	**SD**
1	Leads to automation of financial processes					
2	Provides efficient data entry and processing					
3	Ensures accurate financial reporting					
4	Provides real-time financial information					
5	Leads to internal control and fraud prevention					
6	Enhances adaptable changes of the organization					

In your opinion, does RUFORUM's success depend on AISs software in any other way?

a) Yes ☐

b) No ☐

If yes mention them?

……

I appreciate your cooperation and wish you well.

Appendix III: Interview Guide

1. What are the contributions of procedures and instructions on performance of RUFORUM?
2. How does RUFORUM's performance benefit from AISs data?
3. How does RUFORUM's operational performance relate to the IT infrastructure?
4. Specifically, how does RUFORUM's AISs software affect its performance?

Appendix IV: Sample Size Determination Using Krejcie And Morgan Table.

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Keep in mind that "S" represents the sample size and "N" represents the population size.

Source: Morgan and Krejcie, 1970.

Appendix V: Introductory Letter

Mount Kenya University

DIRECTORATE OF GRADUATE STUDIES

MBA/2022/35917

7th November, 2024

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

RE: NAKYOBE JUDITH – REGISTRATION NO. MBA/2022/35917

The purpose of this letter is to introduce the above named student who is pursuing **Master of Business Administration** in the department of **Accounting and Finance** in the school of **Business and Economics.**

The title of the research is **"Effect of Accounting Information Systems on Organizations Performance: A Case of Regional Universities Forum for Capacity Building in Agriculture (RUFORUM)."** It has been cleared by the University's Ethics Review Committee (Certificate attached) and now has to proceed to the field to collect data between **November, 2024 and January, 2025.**

Any assistance accorded to the student will be highly appreciated.

Thank you.

Mount Kenya University
P.O. Box 342 - 01000, THIKA
Office of the Director,
Graduate Studies

Dr. Samuel M. Karenga, PhD
Director, Graduate Studies
Enc.

Main Campus, General Kago Road, P.O. Box 342-01000 Thika

Appendix VI: Ethics Review Committee (Erc) Letter

Mount Kenya University

REF: **MKU/ISERC/4533**
TO: **NAKYOBE JUDITH**

Date: 04 November 2024

REG: **MBA/2022/35917**

Dear Sir/Madam,

RE: EFFECT OF ACCOUNTING INFORMATION SYSTEMS ON ORGANIZATIONS PERFORMANCE A CASE OF REGIONAL UNIVERSITIES FORUM FOR CAPACITY BUILDING IN AGRICULTURE (RUFORUM)

This is to inform you that **Mount Kenya University** has reviewed and approved your above research proposal. Your application approval number is **3255.** The approval period is **28/10/2024 - 27/10/2025.**

This approval is subject to compliance with the following requirements;

i. Only approved documents including informed consents, study instruments, MTA will be used
ii. All changes including amendments, deviations and violations are submitted for review and approval by **Mount Kenya University**
iii. Death and life threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to **Mount Kenya University** within 72 hours of notification
iv. Any changes, anticipated or otherwise that may increase the risks or affect the safety or welfare of study participants and others or affect the integrity of the research must be reported to **Mount Kenya University** within 72 hours
v. Clearance for export of biological specimens must be obtained from relevant institutions
vi. Submission of a request for renewal of approval at least 60 days prior to expiry of the approval period. Attach a comprehensive progress report to support the renewal
vii. Submission of an executive summary report within 90 days upon completion of the study to **Mount Kenya University**

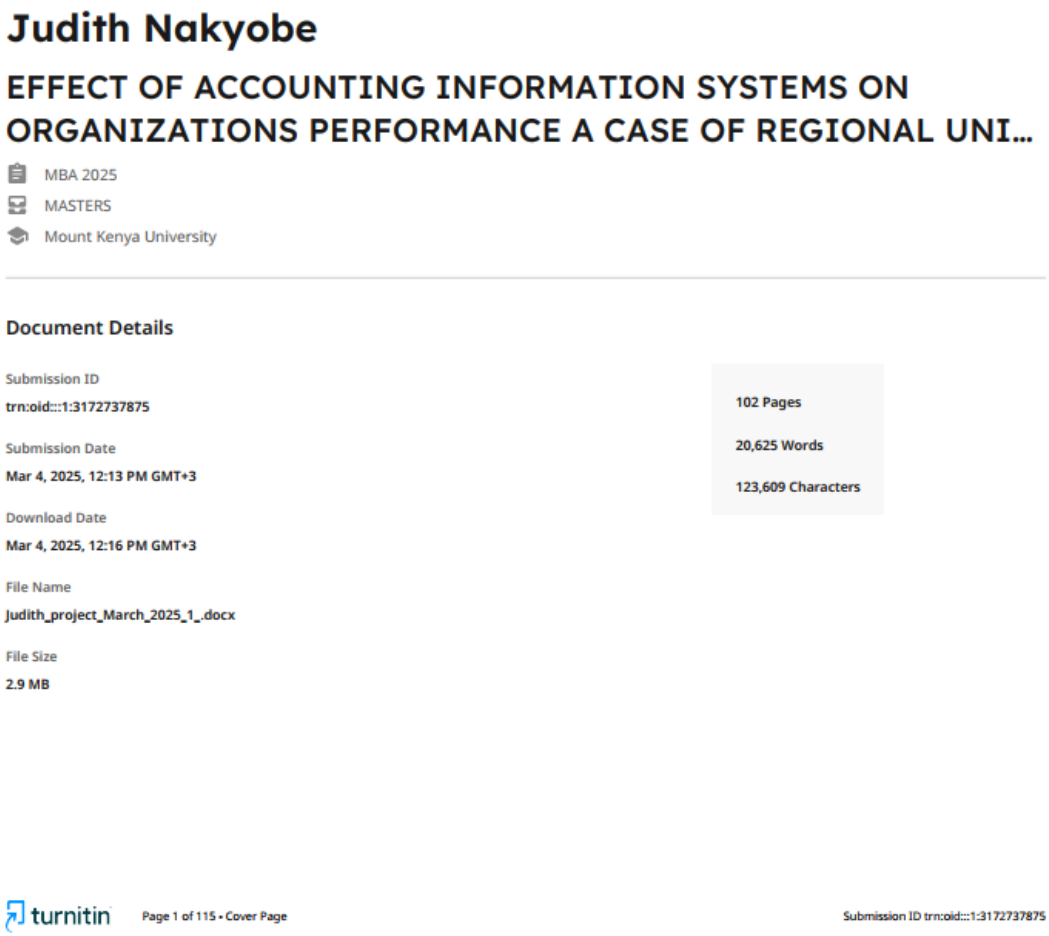
Yours sincerely,

MOUNT KENYA UNIVERSITY
ETHICS REVIEW COMMITTEE
P. O. Box 342 - 01000,
THIKA

Dr. Alfred Owino, PhD
Chairman, Mount Kenya University ISERC

Main Campus, General Kago Road, P.O. Box 342-01000 Thika.
Cell: +254 709 153 000 / +254 709 153 200
Email: info@mku.ac.ke, Web: www.mku.ac.ke

Appendix VII: Similarity Index



Judith Nakyobe

EFFECT OF ACCOUNTING INFORMATION SYSTEMS ON ORGANIZATIONS PERFORMANCE A CASE OF REGIONAL UNI...

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