

**ADOPTION OF ACCOUNTING INFORMATION SYSTEM AND FINANCIAL
PERFORMANCE OF UGANDA WILDLIFE AUTHORITY**

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**UGANDA CHRISTIAN
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DECLARATION

I, Lukwita Michael, sincerely declare that this research report is my original work and has not been submitted to any institution of higher learning for the award of any academic qualification.

Signature:

Date: 5th August 2025

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APPROVAL

This is to confirm that the research report titled “Adoption of Accounting Information System and Financial Performance of Uganda Wildlife Authority” by **Lukwita Michael** was conducted under my supervision and is hereby submitted to the University with my full approval.

Signature: 

Date: ...16th April 2025.....

DR. HENRY MUGISA

SUPERVISOR

DEDICATION

This dissertation is devoted to all my wife Namukobe Faith and my sons, Warren and Benjamin for the moral and spiritual support that they offered me for this achievement. I am profoundly thankful for your sacrifices, patience and love throughout this journey and may the Almighty God bless you abundantly.

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LIST OF ACRONYMS

AIS:	Accounting Information System
CVI:	Content Validity Index
EFQM:	European Foundation for Quality Management
ERP:	Enterprise Resource Planning
NTR:	Non Tax Revenue
ROA:	Return on Asset
ROE:	Return on Equity
SPSS:	Statistical Package for the Social Sciences
UWA:	Uganda Wildlife Authority

ABSTRACT

This research examined adoption of accounting information system and financial performance of Uganda Wildlife Authority (UWA). The objectives of the study were; to assess the effect of data storage on financial performance, to examine the effect of internal controls on financial performance, and to evaluate the effect of data reporting on financial performance of Uganda Wildlife Authority. A cross-sectional study design, with a sample of 70 partakers from the headquarters of the Uganda Wildlife Authority (UWA) was adopted. Purposive sampling and simple random sampling techniques were utilized to pick the respondents and data was congregated with a properly-designed structured questionnaires and interview guide. The findings of the research indicated that data reporting has the robust effect on financial performance of Uganda Wildlife Authority (Beta = 0.266, $p = 0.036$). Internal control has a weak positive impact on financial performance of Uganda Wildlife Authority (Beta = 0.048, $p = 0.697$); and data storage has almost no effect on the financial performance of Uganda Wildlife Authority (Beta = 0.007, $p = 0.955$). A conclusion can be drawn that data storage has non-significant effect on the financial performance of Uganda Wildlife Authority, internal control has a relatively small effect on the financial performance of Uganda Wildlife Authority, and data reporting has a strong influence on the financial performance of Uganda Wildlife Authority. The study recommends that Uganda Wildlife Authority should focus on optimizing existing data storage systems for cost-efficiency. The research also recommends that Uganda Wildlife Authority should enhance internal control systems to improve operational efficiency. In addition, Uganda Wildlife Authority should prioritize improving data reporting systems to enhance decision-making.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This part encompasses the background of the study, statement of the problem, research objectives and questions, scope of the study, justification of the study, significance of the study, and finally, the definition of key terms. The study seeks to examine adoption of accounting information system and financial performance of Uganda Wildlife Authority (UWA).

1.2 Background to the Study

Organizational financial performance has been a subject of measurement throughout history (Brudan, 2019). In the middle of 20th century, the monetary managers of railways, operating under the European Foundation for Quality Management (EFQM), introduced innovative dimensions of performance, including a functional index that correlated costs of operation with income (Tezza et al., 2016). First efforts to evaluate financial performance of organization were predominantly linked to the preparation and control of financial reports (Halachmi, 2015). Described as an idiosyncratic measure, organizational financial performance gauges how effectively companies leverage their resources within the primary framework of their business to make profits (Kirkpatrick, 2019). Yusuf et al. (2018) further elaborate that organizational monetary performance is the extent to which financial objectives of an organization are achieved, involving the assessment of outcomes in financial terms. This process evaluates the overall financial strength of an organization over a defined period and serves as a tool for comparing similar firms within an industry or across sectors (Alnajjar, 2016).

The evolution of accounting information systems (AIS) can be traced back to the evolution of manual accounting practices that were prevalent before the advent of technology (Susanto, 2016).

In the early stages, businesses relied on handwritten ledgers and paper-based records to manage financial transactions. With the advancement of computing technology in the mid-20th century, the landscape of accounting underwent a transformative shift (Wongsim & Hongsakon, 2015). Electronic data processing systems and early computerized accounting tools emerged, streamlining the recording and processing of financial information (Awosejo, Ajala, & Agunbiade, 2014). The development of databases, software applications, and enterprise resource planning (ERP) systems further revolutionized AIS, enabling organizations to integrate various financial functions and improve the efficiency, accurateness, and timeliness of financial reporting (Romney & Steinbart, 2019). The ongoing digitalization and incorporation of emergent technologies, like blockchain and artificial intelligence, continue to shape the contemporary scenery of AIS, fostering a more interconnected and automated approach to financial data management (Romney & Steinbart, 2019).

This study adopted agency theory by Jensen and Meckling (1976) as the theoretical framework for analyzing the association between accounting information systems and the financial performance of organizations. Agency Theory, concentrating on fights of interest between owners and managers, emphasizes the necessity of mechanisms, such as performance-based incentives and monitoring, to align their interests (Jensen and Meckling, 1976). This theory was particularly relevant in the context of AIS, addressing conflicts between shareholders and managers and providing insights into the design and functioning of control mechanisms. Understanding and mitigating agency issues can augment the dependability and effectiveness of financial reporting, ultimately contributing to improved organizational financial performance.

From a practical standpoint, the relevance of agency theory is particularly visible in Uganda Wildlife Authority (UWA). As a public institution, UWA faces the typical agency dilemma where

managers (agents) may not always act in the best interest of government and public stakeholders (principals). The application of accounting information systems at UWA plays a pivotal role in reducing this agency gap (Bakar & Saleh, 2020). AIS enables detailed tracking of financial transactions, transparent reporting, and the automation of control processes (Romney & Steinbart, 2018). These functions help limit managerial discretion and reduce the risk of misreporting or fund misallocation (Gordon & Miller, 2024). By making financial data accessible and verifiable, AIS acts as a monitoring tool aligned with the core principles of agency theory (Chenhall, 2023).

The study's findings reinforce the usefulness of agency theory in understanding the financial accountability dynamics within UWA. AIS contributes directly to reducing agency problems by enhancing transparency, aligning managerial actions with institutional goals, and providing reliable performance data (Jensen & Meckling, 1976; Romney & Steinbart, 2018). These outcomes confirm the theoretical assertion that strong monitoring mechanisms improve trust and performance between principals and agents in public institutions (Bakar & Saleh, 2020).

The key concepts in this research revolved around the independent variable, which was the accounting information system, and the reliant on variable, which was the financial performance.

An Information System (IS) is a structured and interconnected set of mechanisms that gather, store, process and circulate info to support coordination, decision-making, analysis, control, as well as conjuring up within an organization (Borhan and Bader, 2018). An Accounting Information System (AIS) is an all-inclusive edifice that organizes and processes monetary data, encompassing software, procedures, controls, data storage, and transactions (Dandago & Rufai, 2018). It is designed to gather, record, keep, and process monetary and accounting data for internal and external purposes, providing essential support for making decisions, reporting, as well as financial management within an organization. AIS helps in tracking financial transactions, generating

financial statements, and ensuring the accuracy and reliability of financial information for various stakeholders (Dandago & Rufai, 2018).

Financial performance is an evaluation of the general financial health of a company and efficiency in handling its possessions to make profits (Ofoegbu, 2016). It encompasses analyzing numerous monetary indicators and metrics to evaluate how well an organization has utilized its assets, managed its liabilities, and achieved its financial objectives over a specific time period. Key components of financial performance typically consist of liquidity ratios, profitability ratios, solvency ratios, as well as efficiency ratios. Investors, creditors, and other stakeholders often use financial performance indicators to gauge the stability of company, viability, and capacity to generate value for shareholders (Ofoegbu, 2016). Examining financial performance, Alfred (2017) viewed it as an assessment of how effectively a company has utilized its resources for profit generation. Further exploration defines financial performance as the process and measure by which managerial goals, financial objectives, policies, and actions are evaluated in financial terms and the degree of their accomplishment (Weda, 2015). Financial performance represents the amalgamation of financial well-being of an organization, its capacity and readiness to fulfill long-term financial responsibilities, and its dedication to delivering services in the predictable future (Weber, 2018). Farah, Farrukh, and Faizan (2016) define financial performance as the measurement of a company's financial health over a specific period.

Uganda Wildlife Authority (UWA) has consistently fallen short of expectations, as evidenced by the financial year 2020/2021 when, out of a budgeted Non-Tax Revenue (NTR) collection of UGX. 82 billion (excluding the UGX. 30 billion prior-year surplus approved for reinvestment), only UGX. 22 billion was realized, marking a performance of 27.2% against the target (Auditor General's Report, 2021). These revenue shortfalls have direct implications on the execution of

planned activities and, consequently, service delivery. Notably, the Auditor General's Report (2019) raised concerns about payments amounting to UGX. 213,222,896 lacking proper documentation, such as field reports, funds acknowledgement receipts, workshop participant lists, and fuel expenditure receipts. This lack of accountability suggests potential misuse of funds.

The Auditor General's Report (2022) highlighted instances of fraudulent activities within Uganda Wildlife Authority (UWA), revealing that in March 2022, a total of 154 permits were unlawfully sold, resulting in a loss of UGX. 401million. Subsequently, in April, over 60 permits were also fraudulently sold. The Internal Audit report of UWA on August 28, 2023, further disclosed a swindled cash amounting to about UGX. 500 million between June and August 2023. This concerning trend involves the deceptive sale of gorilla tracking permits, causing substantial financial losses to the government, as reported by the Daily Monitor on October 6th, 2023. Dandago & Rufai (2018) attribute this recurring issue to weak accounting systems, identified as a major factor contributing to UWA's below-expected financial performance. Against this backdrop, this study endeavors to investigate the effect of adoption of accounting information system on the financial performance of Uganda Wildlife Authority.

1.3 Statement of the Problem

Uganda Wildlife Authority (UWA) has strived to enhance its financial performance by seeking an augmentation in the agency's Non-Tax Revenue (NTR) ceiling, as outlined in the UWA Strategic Plan for 2020/21-2024/25. Despite these efforts, the desired improvements have been elusive. UWA's persistent underperformance is evident, particularly in the financial year 2020/2021, where, despite a UGX. 82 billion budget allocation for Non-Tax Revenue (NTR) collection, only UGX. 22 billion, representing 27.2% of the target, was realized (Uganda Wildlife Authority Report, 2020/2021). This shortfall has significant repercussions on planned activities and service

delivery. Documented concerns, such as the Auditor General's Report in 2019 flagging unsupported payments totaling UGX. 213,222,896, along with subsequent revelations in 2022 of fraudulent permit sales causing substantial financial losses of UGX. 401million, underscore systemic issues within UWA. The recurrence of such incidents, notably highlighted in the Internal Audit report of August 28, 2023, involving misappropriated funds amounting to approximately UGX. 500 million from fraudulent permit sales, points to systemic weaknesses in UWA's accounting systems, as previously noted by Dandago & Rufai (2018). Against this backdrop, this research endeavors to investigate the effect of adoption of accounting information system on the financial performance of Uganda Wildlife Authority.

1.4 Purpose of the Study

To investigate the effect of adoption of accounting information system on the financial performance of Uganda Wildlife Authority.

1.5 Specific Objectives of the Study

- i. To assess the effect of data storage on financial performance of Uganda Wildlife Authority.
- ii. To examine the effect of internal controls on financial performance of Uganda Wildlife Authority.
- iii. To evaluate the effect of financial reporting on financial performance of Uganda Wildlife Authority.

1.6 Research Questions

- i. What is the effect of data storage on financial performance of Uganda Wildlife Authority?
- ii. What is the effect of internal controls on financial performance of Uganda Wildlife Authority?

- iii. What is the effect of financial reporting on financial performance of Uganda Wildlife Authority?

1.7 Scope of the Study

This segment looked at the geographical, content as well as time scope.

1.7.1 Content Scope

This research concentrated exclusively on adoption of accounting information systems and financial performance, narrowing its scope to key components. The investigation specifically explored data storage, internal controls and financial reporting, treating them as independent variables. Within the domains of financial performance, the study assessed revenue growth and cost efficiency, considering them as dependent variables. Workforce management was the moderating variable.

1.7.2 Geographical Scope

The research was carried out at the headquarters of Uganda Wildlife Authority (UWA), positioned at Plot. 7, Kira Road, in the neighborhood of Kamwookya, in the Central Division of Kampala. The choice of the area was due to the persistent underperformance of UWA which is evident, particularly in the financial year 2020/2021 (Uganda Wildlife Authority Report, 2020/2021).

1.7.3 Time Scope

This research examined the timeframe spanning from 2019 to 2023. The selection of this duration was informed by the observed underperformance of the Wildlife Authority (UWA) in this period, despite the presence of an accounting information system as highlighted in the Auditor General's Reports.

1.8 Justification of the Study

In light of the absence of earlier researches on adoption of accounting information systems and financial performance within Uganda Wildlife Authority (UWA), the researcher deems it essential to focus attention on this specific organizational context. Furthermore, despite the implementation of an accounting information system, the financial performance of Uganda Wildlife Authority (UWA) continues to fall short of expectations. Consequently, this underscored the necessity to investigate the effect of the accounting information system on the financial performance of Uganda Wildlife Authority.

1.9 Significance of the Study

The study may provide crucial insights for enhancing organizational efficiency, optimizing resources, and informing strategic decision-making within Uganda Wildlife Authority.

The study may contribute to closing the existing gaps, enhancing compliance and accountability, and informing strategic planning processes in Uganda Wildlife Authority.

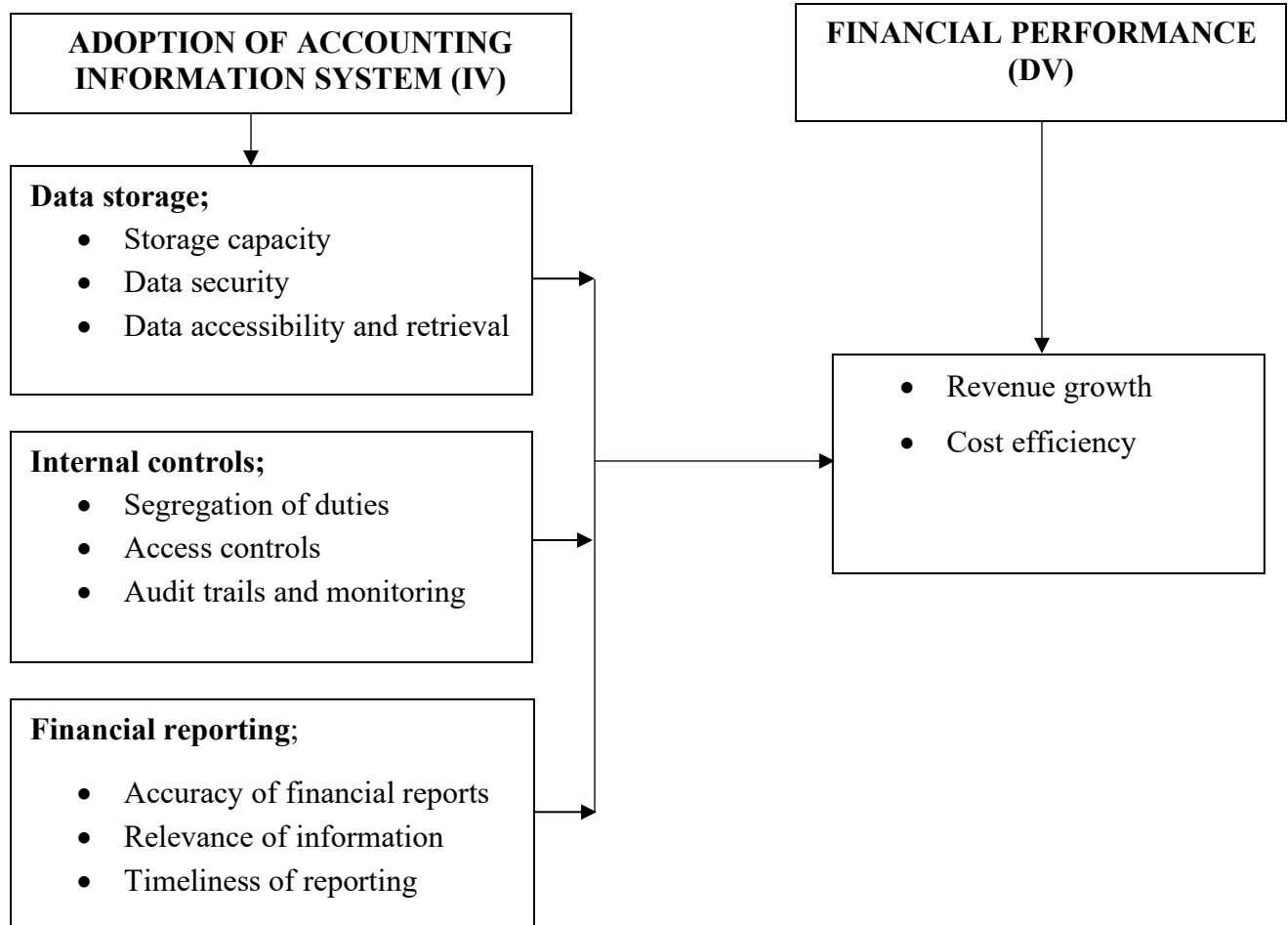
The results of this study may inform policy makers in shaping effective financial strategies, optimizing resource allocation, and fostering transparency for sustainable conservation efforts.

The study may contribute valuable literature for future reference by scholars and researchers exploring similar studies in the academic domain.

1.10 Conceptual Framework

The conceptual framework elucidates the interconnection among adoption of an accounting information system and financial performance.

Figure 1.1: Conceptual Framework



Source: Modified from Sarsiti (2020); Romney & Steinbart (2019).

The conceptual framework presented above illustrates the interplay among the key elements of the adoption of accounting information system specifically, data storage, internal controls and financial reporting and their effect on financial performance, a reliant on variable assessed through measures of revenue growth and cost efficiency. The hypothesis posits that the effectiveness of the accounting information system, as reflected in data storage, internal controls and financial reporting influences financial performance, as gauged by both revenue growth and cost efficiency.

1.11 Operational definitions of the key words

Accounting information system: This is a basis that serves as a foundational system employed by saleable organizations to systematically collect, establish, retrieve, process, and report their monetary information. The intended audience for this structured approach includes business analysts, consultants, accountants, chief financial officers, managers, regulators, tax authorities, and auditors (Gelinas, Dull, Wheeler, & Hill, 2017).

Data storage: This refers to the systematic recording and retention of financial information and other relevant data. It involves the organized and secure storage of data in a structured manner to facilitate efficient retrieval, processing, and analysis (Susanto, 2016).

Internal controls: This refers to a set of mechanisms, policies, and procedures designed to safeguard assets of an organization, guarantee the reliability and accuracy of financial data, and encourage efficiency of operation. Internal controls are essential for detection and stopping of errors, irregularities and fraud in the financial processes of an organization (Dandago & Rufai, 2018).

Data reporting: This involves the generation and presentation of financial information in a structured and comprehensible format. The purpose of data reporting is to provide relevant and timely understandings into monetary performance of an organization, simplifying decision-making, analysis, and communication (Romney & Steinbart, 2019).

Financial performance: This is the measurement of how a commercial entity has used its resources to make profits (Alfred, 2007).

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This part offers a wide review of relevant literature drawn from a diversity of scholarly sources, encompassing magazines, journals, books, newspapers, reports, theses, and supplementary publications. It was structured into distinct subsections, starting with a theoretical review followed by an exploration of the effect of data storage, internal controls, and financial reporting on financial performance. Finally, the chapter concluded with an identification of research gaps and a concise summary of the literature review.

2.2 Theoretical Review

This research adopted agency theory by Jensen and Meckling (1976) as the theoretical framework for analyzing the association between accounting information systems and the financial performance of organizations. Agency Theory, focusing on conflicts of interest between owners and managers, emphasizes the necessity of mechanisms, such as performance-based incentives and monitoring, to align their interests (Jensen and Meckling, 1976).

The agency theory is constructed on numerous important assumptions. It assumes that principals and agents have different objectives, leading to agency problems like moral hazard and adverse selection (Eisenhardt, 1989). Secondly, it postulates that agents are lucid maximizers of utility, often prioritizing personal benefits over organizational goals unless correctly incentivized (Shapiro, 2005). Thirdly, it highpoints the issue of data asymmetry, where managers possess more information about the financial status and operations of the organization than shareholders, creating chances for opportunistic behavior (Fama & Jensen, 1983). Finally, the theory highlights

the need for monitoring and incentive mechanisms like performance-based remuneration, financial reporting and audits to mitigate agency costs (Ross, 1973).

One of the key strengths of Agency Theory is that it clarifies the need for control mechanisms that improve accountability and minimize agency conflicts (Jensen & Meckling, 1976). The theory also underlines the significance of corporate governance, mainly in ensuring transparent financial reporting, internal controls as well as oversight structures (Fama, 1980). In addition, its applicability to the adoption of accounting information system (AIS) is evident in how AIS decreases data asymmetry and improves decision-making by offering accurate financial information (Bushman & Smith, 2001).

Nonetheless, the theory has some weaknesses. It puts too much prominence on monetary incentives, assuming financial rewards are the primary motivators for agents whereas neglecting non-financial drivers like intrinsic motivation, ethics and organizational culture (Davis, Schoorman & Donaldson, 1997). In addition, it presents a constricted perspective on stakeholder relationships, concentrating mainly on the principal-agent dynamic while overlooking other main stakeholders of the organization like suppliers, employees as well as regulatory bodies (Hill & Jones, 1992). Finally, the high monitoring and enforcement costs can be a disadvantage, as executing strict mechanisms of monitoring might sometimes overshadow the benefits of control (Tirole, 1986).

This theory was particularly relevant in the context of AIS addressing conflicts between shareholders and managers and providing insights into the design and functioning of control mechanisms. Understanding and mitigating agency issues can improve the reliability and effectiveness of financial reporting, ultimately contributing to improved organizational financial performance.

2.3 Empirical Review

2.3.1 Data storage and financial performance

The research by Wang, Lee, and Jiang (2018) underscores the significance of effective data management strategies, particularly emphasizing the positive influence of robust data storage practices on overall firm performance. Specifically, their findings highlight that high-quality data storage not only enhances decision-making processes but also correlates with improved financial outcomes, including heightened revenue generation and enhanced profitability.

A study by Chen and Liu (2019) delves into the impact of various big data storage strategies on key financial performance metrics, such as ROA and ROE, thereby offering valued understandings into the usefulness of different approaches. By scrutinizing correlations between specific data storage methods, such as centralized versus distributed storage, and financial performance indicators, their findings furnish actionable guidance for organizations within the banking sector, aiding in informed decision-making regarding data storage strategies to optimize financial outcomes.

Zhang, Li, and Cui (2017) employed a resource-based perspective to discover the role of information storage infrastructure in shaping firm performance. Their research highlights robust data storage infrastructure as a strategic asset capable of generating competitive advantages. By elucidating its potential to drive improvements in financial outcomes, such as heightened market share and streamlined operational costs, the study underlines the strategic relevance of investing in and optimizing data storage infrastructure for organizational success.

Research by Shang, Pan, and Lu (2020) delves into the effects of cloud storage adoption on organizational financial performance, with a specific emphasis on the regulating influence of IT flexibility. Their study unveils the potential for cloud storage adoption to apply a positive impact

on financial outcomes, particularly in contexts where organizations demonstrate high levels of IT flexibility. By elucidating the interplay between cloud storage adoption and organizational adaptability to evolving business requirements and technological landscapes, the research underlines the relevance of aligning technological strategies with flexible IT infrastructure to maximize financial performance.

A study by Zhou and Wang (2016) underscores the critical role of timely and accurate data storage and retrieval processes as essential drivers for revenue growth and profitability in the e-commerce sector. By enhancing customer experience, optimizing operational efficiency, and bolstering decision-making capabilities, efficient data storage and retrieval mechanisms emerge as pivotal components in fostering sustained financial success for e-commerce enterprises.

A study by Puri (2018) examined the linkage between data storage and organizational performance in public sector institutes in India. The research found that while efficient data storage systems are essential for operational efficiency, their direct impact on financial performance was minimal. The study highlighted that data storage primarily supports data retrieval and security but does not necessarily contribute significantly to profitability or financial outcomes.

Zhang, Li, and Liu (2019) carried out a research on the usage of big data storage systems in various companies and their effect on performance of business. The findings showed that while big data storage systems facilitate better decision-making, the direct correlation with financial performance was weak. The study emphasized that without integrating data storage systems with analytics and decision-making processes, the financial benefits remain limited.

In a study conducted by Mata and Costa (2020) on IT infrastructure in large corporations, the researchers found that data storage, while important for compliance and legal purposes, had no

important influence on financial performance. The research argued that unless data storage is integrated with value-adding processes like data analysis and customer management, its contribution to financial outcomes is minimal.

Smith (2021) examined the influence of IT systems, including data storage, on financial performance in non-profit organizations. The study found that while IT systems, including data storage, contributed to operational efficiency and service delivery, there was little to no impact on financial performance. Non-profit organizations tend to benefit more from data-driven decision-making and donor management systems rather than from the data storage itself.

Hansen and Trotter (2017) explored the role of data storage in organizational efficiency and its link to financial performance. Their findings suggested that while data storage improves operational efficiency, it does not have an important direct impact on financial performance. The researchers concluded that efficiency gains from data storage do not always translate into improved financial results unless paired with other value-creating activities.

2.3.2 Internal controls and financial performance

A study by Chen, Hwang, and Lin (2018) suggests that effective internal control systems positively impact financial performance metrics such as profitability and operational efficiency in Taiwanese companies. Specifically, their findings highlight a substantial association between the quality of internal controls and measures of profitability, emphasizing the importance of investing in robust internal control mechanisms to enhance overall financial performance and mitigate operational risks effectively. Moreover, the research underscores the critical role of management's commitment to fostering an ethical control environment, which is crucial for realizing the full potential of internal control systems in driving sustainable financial success.

A study by Abeysekera and Guthrie (2015) explores the association between internal control systems and performance of firm in the Pacific region of Asia, with a focus on Australia, and found that the quality of internal control systems significantly impacts financial performance metrics, influencing profitability, operational efficiency, and risk management outcomes. The results highlight the critical importance of maintaining high-quality internal control systems for achieving favorable financial performance, highlighting the need for companies to invest in and optimize their internal control processes.

DeZoort, Hermanson, Archambeault, and Reed (2022) explored the association between internal control quality, corporate governance practices, and financial performance, particularly focusing on the effects of internal audit outsourcing, and found that higher-quality internal control systems are associated with better financial performance outcomes, influenced by factors such as corporate governance practices and the decision to outsource internal audit functions. The findings offer practical insights for companies seeking to optimize internal control quality and corporate governance structures, emphasizing the importance of informed decision-making regarding internal audit outsourcing to enhance overall financial performance.

A study by Sanni and Ayodele (2015) on the connection between interior control mechanisms and financial performance in the Nigerian banking industry found a helpful association between effective interior control systems and better financial performance metrics, highlighting the importance of robust internal controls for achieving favorable financial outcomes. The research offers practical implications for banking industry practices, emphasizing the need for banks to invest in and optimize internal control systems to enhance financial performance and effectively manage risks in order to ensure sustainable success.

The study by Appiah-Kusi and Abor (2018) on the efficacy of interior control systems in Ghanaian firms and their influence on financial performance found that stronger interior control mechanisms positively influence financial performance metrics, including profitability, efficiency, and risk management practices, indicating that well-designed internal controls contribute to better financial outcomes. The research underscores the importance of effective internal controls for enhancing profitability levels and risk management practices within Ghanaian firms, emphasizing the need for robust internal control mechanisms to improve overall financial performance.

A study by Makori, Wairimu, and Mwangi (2018) focused on public institutions in Kenya to examine the connection between interior controls and monetary performance. The findings exposed a positive but weak connection between interior controls and financial performance. The study concluded that while internal controls ensure compliance and accountability, their direct influence on financial performance is often modest.

Kariuki and Muturi (2019) conducted investigation on the influence of interior controls on the financial performance of non-governmental establishments in Kenya. The research revealed that while internal controls contribute to reducing fraud and ensuring accurate financial reporting, their impact on overall financial performance was small. The authors suggested that internal controls are more effective in enhancing operational efficiency than directly boosting financial performance.

Ssewagudde (2020) studied internal control systems in local government entities in Uganda. The research found a weak but positive connection between internal controls and financial performance. While internal controls helped in mitigating financial risks and ensuring adherence to regulations, their direct contribution to improving financial performance was limited.

Oluwagbemi and Dada (2021) examined the association between internal controls and financial performance in Nigerian banks. The results showed a weak positive relationship. The study concluded that while internal controls are critical for risk management and operational efficiency, they do not have a substantial direct effect on financial performance.

Nyakundi, Ogutu and Mburu (2019) researched the usefulness of internal control practices in public sector organizations in East Africa. The investigation found that internal controls had a small but positive outcome on financial performance. The authors noted that while internal controls help improve accountability and reduce errors, their financial benefits are often indirect and incremental.

2.3.3 Financial reporting and financial performance

An investigation by Francis, LaFond, Olsson, and Schipper (2015) on the impact of financial reporting quality on firm performance found a constructive linkage between higher-quality financial reporting, characterized by accuracy, transparency, and timeliness, and healthier financial performance outcomes. The research accentuates the relevance of accounting quality in driving firm performance by influencing investor decision-making processes, firm valuation, and the ability to make informed strategic decisions for sustainable growth and profitability.

Dechow and Dichev (2022) investigates the linkage between financial reporting quality and firm performance in the United States and found that higher-quality financial reporting, characterized by reliability and relevance, positively influences investor decision-making processes and firm valuation. The study highlights the relevance of accounting quality in determining firm performance outcomes, emphasizing the role of accurate and relevant financial information in enhancing investor confidence and facilitating efficient capital allocation.

Fan and Wong (2015) looked at the association between financial reporting quality and corporate performance within Chinese listed companies, and found that higher financial reporting quality, characterized by accounting transparency, earnings quality, and disclosure practices, positively impacts firm profitability and market valuation. The study accentuates the relevance of transparent and high-quality financial reporting in enhancing corporate performance outcomes, emphasizing its influence on investor confidence and market perception of firm value.

The study by Kothari, Leone, and Wasley (2015) delves into the linkage between financial reporting quality and efficacy in investment of firms and found that higher-quality financial reporting, characterized by reliability and accuracy, positively influences investment allocation decisions and subsequent firm performance. The research highpoints the crucial role of transparent and accurate financial information in facilitating efficient investment allocation and enhancing overall firm performance.

A study by Armstrong, Barth, Jagolinzer, and Riedl (2020) on the interplay amongst financial quality of reporting and corporate mechanisms of governance found that governance practices, including board independence, audit committee effectiveness, and executive compensation, significantly influence financial reporting quality and subsequent firm performance outcomes. The research underscores the relevance of real corporate governance in promoting transparent and high-quality financial reporting, thereby enhancing investor confidence and contributing to overall firm performance.

2.4 Literature Gap

In the context of the effect of adoption of accounting information systems on the financial performance of the Uganda Wildlife Authority, a literature gap emerges concerning the specific influence of adoption of accounting information systems on financial performance within

conservation organizations operating in developing countries like Uganda. While existing studies elucidate the broader relationship between data storage, internal controls, financial reporting quality, and firm performance in various industries and regions, there was a scarcity of research addressing the exclusive problems as well as opportunities faced by conservation organizations in utilizing accounting information systems to optimize financial performance. Additionally, there was limited empirical evidence on the efficacy of accounting information systems tailored to the needs of conservation organizations in improving financial performance metrics such as revenue generation, cost management, and resource allocation efficiency, highlighting the need for further research in this area to inform evidence-based decision-making as well as strategic planning within the conservation sector.

Whereas much of the available literature focuses on commercial and manufacturing sectors (e.g., banks, telecoms, and private enterprises), few studies explore the application of AIS in publicly funded, mission-driven organizations like wildlife authorities. Authors such as Bakar and Saleh (2020) and Chenhall (2023) underscore the value of AIS in enhancing accountability and reporting, yet these works rarely consider the constraints faced by conservation agencies, such as limited budgets, donor-dependence, and non-revenue-centric operations. Furthermore, even where AIS is discussed in the public sector, financial performance outcomes are often vaguely defined or measured solely by compliance indicators rather than dynamic metrics like operational efficiency or resource optimization. This synthesis reveals a gap not just in context but also in conceptual framing, as conservation organizations operate under distinct governance, funding, and accountability mechanisms.

In summary, the reviewed literature provides valuable theoretical and contextual insights into AIS adoption and its potential benefits; however, it falls short in addressing the unique financial

reporting and performance dynamics within conservation-focused institutions in developing countries. This gap underscores the relevance of the present study in examining AIS implementation at Uganda Wildlife Authority as a case to fill this niche.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This subdivision outlined the method employed in carrying the research, covering various aspects including study design, study populace, sample size determination, sampling methods, methods of data collection, selection of data collection tools, quality control measures, procedures for data collection, data analysis techniques, measurement of variables, ethical considerations, and limitations to the study.

3.2 Research Design

This study employed a cross-sectional research design to offer a all-inclusive analysis of various findings and outcomes. By integrating both qualitative and quantitative approaches, this research capitalized on the complementary nature of these methods. Qualitative techniques was utilized to capture subjective valuations, evaluates, and interpretations of respondents' attitudes, thoughts, and behaviors through interviews. Meanwhile, quantitative methods facilitated the generation of numerical data, which underwent statistical manipulation using descriptive statistics (such as percentages and frequencies). Additionally, Pearson's correlation test was employed to elucidate the relationships between variables, while regression analysis was conducted to illustrate their effects (Amin, 2005). The use of Pearson's correlation test was justified in line with the objective of examining the strength and direction of the linear relationship between the adoption of accounting information systems and various financial performance indicators. Correlation analysis allowed the researcher to determine whether increased adoption of AIS corresponds with improvements in key financial outcomes such as cost control, revenue generation, or reporting accuracy. On the other hand, regression analysis was essential for explaining the extent to which

AIS adoption predicts or influences financial performance. This statistical tool was particularly useful in assessing the effect of multiple independent variables (such as system usage, staff capacity, or automation level) on dependent financial performance metrics. Together, these methods helped address the research objectives by not only identifying associations but also quantifying the predictive relationships between key study variables. This blend of qualitative and quantitative information enabled triangulation which guarantees that the limitations of one form of info were mitigated by the strengths of the other.

3.3 Area of Study

The research was carried out at the head office of Uganda Wildlife Authority (UWA), sited at Plot. 7, Kira Road, in the neighborhood of Kamwookya, in the Central Division of Kampala. The choice of the area was due to UWA's persistent underperformance which was evident, particularly in the financial year 2020/2021 (Uganda Wildlife Authority Report, 2020/2021).

3.4 Sources of Information

3.4.1 Primary Sources of Information

Primary sources of information for this study included conducting surveys among employees of Uganda Wildlife Authority (UWA) to gather data on their perception of AIS's impact on financial performance. Additionally, interviews with top management staff from the Uganda Wildlife Authority (UWA) offered exhaustive insights into the use and influence of AIS on financial performance.

3.4.2 Secondary Sources of Information

Secondary sources of information for this research included analyzing financial reports, reviewing government reports and audits, consulting academic journals, books, and textbooks, as well as industry reports, websites, and publications from professional organizations for insights into AIS

implementation and its influence on financial performance in organizations similar to Uganda Wildlife Authority.

3.5 Study Population

The target populace for this research entailed 85 personnel from the headquarters of the Uganda Wildlife Authority (UWA), as per the data offered by the Uganda Wildlife Authority Human Resource Department (2024).

3.6 Sample Size

The researcher selected a sample of 70 partakers from the headquarters of the Uganda Wildlife Authority (UWA), determined with the statistical table developed by Krejcie and Morgan (1970).

Table 3.1: Sample size

Classification	Target Populace	Accessible Sample Size
Top management	14	12
Middle Management	17	14
Staff	54	44
Total	85	70

Source: Uganda Wildlife Authority Human Resource Department (2024)

3.7 Sampling Technique

The following techniques of sampling were used to select and obtain respondents;

3.7.1 Purposive Sampling

For the qualitative component of the research, a purposive technique of sampling was employed to hand-pick top management staff from the Uganda Wildlife Authority (UWA) for interviews. According to Palys (2008), purposive sampling involves the investigator's deliberate selection of

participants based on specific criteria. This method was chosen because the selected participants possess extensive knowledge and experience within the organization, making them well-suited to provide insightful perspectives on financial performance. Additionally, purposive sampling was highly sensitive, allowing for the collection of firsthand information pertinent to the study objectives.

3.7.2 Simple Random Sampling

The investigation applied a simple random sampling method to hand-pick personnel from the headquarters of the Uganda Wildlife Authority (UWA) to answer the questionnaires. This method, as defined by Mugenda and Mugenda (1999), involves the investigator uniformly selecting a subcategory of participants from a populace. This sampling approach ensured that each participant of the populace had an equal opportunity to be involved in the sample, thus enhancing the representativeness of the data.

3.8 Measurement of the Variables

Accounting information systems served as the independent variable, gauged through components such as data storage, internal controls, and data reporting. Meanwhile, financial performance was assessed based on metrics such as revenue growth and cost efficiency, acting as the dependent variables. These variables were evaluated using ordinal measurements, with questionnaires tailored for respondents utilizing a five-interval Likert Scale. The Likert Scale ranged from 5 for 'strongly agree' to 1 for 'strongly disagree', offering a structured approach to gauge the respondents' perspectives. Utilizing an ordinal scale not only categorized but also ranked the elements being measured, providing insights into their relative positions or orders within the context of the research.

3.9 Procedure of Data Collection

Upon endorsement of the proposal by the University, the investigator obtained an initial letter from Uganda Christian University authorizing information gathering in the designated field of study. Subsequently, the circulation of questionnaires, along with the associated letter, commenced, allowing respondents to complete and return the questionnaires. Additionally, the investigator arranged appointments with key informants for in-depth interviews as part of the data collection process.

3.10 Data Collection Methods

3.10.1 The Survey Questionnaire Method

The survey questionnaire method was utilized to gather quantitative data.

3.10.2 Interview Method

Interview method was applied to gather qualitative information.

3.11 Data Collection Instruments

3.11.1 Questionnaire

The questionnaire featured a combination of closed and open-ended structured inquiries aligned with the objectives of the research. It was circulated to partakers and gathered afterward to ensure the authenticity of the data gathered. Employing a Likert scale range of 1 to 5, a self-administered questionnaire was utilized to gather info from personnel at the headquarters of the Uganda Wildlife Authority. This method was chosen for its simplicity in administration, allowing participants ample time to respond thoughtfully to the questions while covering an extensive array of study inquiries (Creswell & Plano-Clark, 2011). The questionnaire approach was advantageous for its

ability to efficiently gather a large volume of relevant data in a cost-effective manner while maintaining participant confidentiality.

3.11.2 Interview Guide

The interview guides were semi-structured, allowing the interviewer to delve deeply into the topic while maintaining flexibility. They served as valuable tools for following up with certain respondents from the questionnaires, enabling further exploration of their responses. Utilizing in-person conversations with questions that were open-ended, the interviewer meticulously documented responses to ensure comprehensive understanding, leveraging probing and elaboration techniques to extract truthful and insightful answers aligned with the study goals (Mugenda & Mugenda, 1999). The information gleaned from interviews complemented the questionnaire data, enriching the overall breadth and depth of data collection. The researcher employed interviews due to their thoughtful nature, facilitating candid and direct information exchange essential for achieving research objectives.

3.12 Validity and Reliability

To ensure the collection of high-quality and pertinent information, the study instruments underwent rigorous testing for both legitimacy and dependability, as outlined below:

3.12.1 Validity

Ensuring validity entailed pre-testing the study tools, followed by the application of content validity to assess the alignment between the tool's content and the intended concepts measured. Content validity was quantified using the Content Validity Index (CVI), computed by means of the method below;

$$\text{CVI} = \frac{\text{No. of items rated relevant}}{\text{Total number of items in the questionnaire}}$$

Total number of items in the questionnaire

CVI= 20/24

CVI = 0.833

As per Kathuri and Palls (1994), a content validity index of 0.7 or higher is indicative of validity, thus qualifying the tool for use in the research. Hence, the outcomes of the above authorize that the tool was valid.

3.12.2 Reliability

To safeguard the accurateness, uniformity, and comprehensiveness of the tool, reliability was assessed by use of Cronbach's Alpha coefficient. A value of 0.7 or higher, as recommended by Cronbach (1951), indicated satisfactory reliability, affirming the suitability of the instrument for use in the study.

Table 3.2 Tool for reliability test

Variables	Cronbach Alpha Coefficient
Data storage	0.725
Internal controls	0.741
Financial reporting	0.768
Financial performance	0.763

Source: Primary Data 2024

The outcomes from table 3.2 display that Cronbach's alpha for all the variables under investigation were above 0.7. Therefore, the outcomes above authorize that the interior consistency of the tools were not desecrated.

3.13 Data Analysis

The analysis of data incorporated quantitative and qualitative approaches, providing an all-inclusive understanding of the study results.

3.13.1 Quantitative Data Analysis

The analysis aligned with objects of the study, with data processed and examined by use of the Statistical Package for Social Sciences (SPSS) version 20. Summary statistics, including percentages and frequencies, were generated and interpreted to gain insights into the dataset. Additionally, a Pearson's correlation test was carried to elucidate the relationships amongst the variables, while regression analysis was utilized to demonstrate the effects of the variables under scrutiny. The use of Pearson's correlation test was justified in line with the objective of examining the strength and direction of the linear relationship between the adoption of accounting information systems and various financial performance indicators. Correlation analysis allowed the researcher to determine whether increased adoption of AIS corresponds with improvements in key financial outcomes such as cost control, revenue generation, or reporting accuracy. On the other hand, regression analysis was essential for explaining the extent to which AIS adoption predicts or influences financial performance. This statistical tool was particularly useful in assessing the effect of multiple independent variables (such as system usage, staff capacity, or automation level) on dependent financial performance metrics. Together, these methods helped address the research objectives by not only identifying associations but also quantifying the predictive relationships between key study variables.

3.13.2 Qualitative Data Analysis

Qualitative information underwent content analysis to extract meaningful insights. Through this method, verbal data was systematically categorized and classified, allowing for a deeper understanding of the data.

3.14 Ethical Considerations

Prior to commencing the research, formal permissions were obtained from the relevant authorities at UWA, ensuring compliance and ethical conduct. A letter of introduction/reference was submitted to UWA, facilitating access to the necessary data for the research endeavor. Throughout the process, strict confidentiality measures were adhered to, safeguarding the privacy of the collected information.

3.15 Limitations to the Study

Uganda Wildlife Authority (UWA) operates within a dynamic environment, and accessing all personnel for questionnaire administration might pose challenges. Nonetheless, the researcher scheduled appointments with the respondents to ensure their availability for questionnaire completion.

Given the respondents' demanding schedules, there was limited time for comprehensive questionnaire responses. To address this, the questionnaires were concise and focused, ensuring efficient use of respondents' time. Similarly, interviews were conducted with a clear and direct approach, prioritizing key points to streamline the process.

Obtaining insufficient information from respondents occurred as they were unfamiliar with the questionnaire content. To mitigate this, the researcher meticulously reviewed the questionnaires before distribution, ensuring clarity and completeness to facilitate accurate responses.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND INTERPRETATION OF FINDINGS

4.1 Introduction

This chapter deals with the analysis, presentation, as well as interpretation of the findings of the research. Firstly, the chapter presents the reply rate. Secondly, the chapter presents characteristic of participants. Thirdly, the chapter presents descriptive numerical outcomes followed by correlation and regression analysis.

4.2 Response Rate of the Respondents

The research pursued a sample of 70 partakers and thus distributed the same number of inquiry form. All the 70 inquiry forms distributed were reimbursed as completely answered. This epitomizes a percentage reply rate of 100%.

Table 4.1: Reply rate

	Number of participants	Percentage rate
Anticipated number of participants	70	100%
Real number of participants	70	100%

Source: Primary Data 2024

From table 4.1, the proportion of study reply rate was 100%. The researcher believes this was a very good depiction for the research as the replies captured the essential information for the research. A response rate of the study is observed as an important indicator of research quality since Aday (1996); Babbie (1990); Rea and Parker (1997) are of the ideas that bigger response rates pledge more accurate outcomes of the research. With an overall reply rate of 100%, it recommends that the value of the research was very good (Rea and Parker, 1997).

4.3 Background Characteristics of Respondents

Background information was gathered about gender; age; level of education, as well as experience in the organization. The Table below provides the particulars showing the descriptive statistics for the diverse background characteristics.

Table 4.2: Background physiognomies of participants

Physiognomies	Category	Frequency	Percentage
Gender	Male	41	58.6
	Female	29	41.4
	Total	70	100.0
Age	25-29	12	17.1
	30-34	22	31.4
	35-39	19	27.1
	40-44	13	18.6
	45 and above	4	5.7
	Total	70	100.0
Education level	O-Level	13	18.6
	A-Level	24	34.3
	Tertiary/University	33	47.1
	Total	70	100.0
Experience in the organization	Less than a year	2	2.9
	1 – 3 years	12	17.1
	4 – 6 years	24	34.3
	7 – 9	22	31.4
	10 years and above	10	14.3
	Total	70	100.0

Source: Primary Data 2024

The above table 4.2 shows that most participants of study 58.6% were male and 41.4% were female. This denotes that males were more than females, meaning Uganda Wildlife Authority is managed by mostly by males since they were the majority.

Table 4.2 discloses that 31.4% representing most of the participants were between the age of 30 and 34, 27.1% were between 35 and 39, 18.6% were between 40 and 44, 17.1% were between 25 and 29, whereas only 5.7% were 45 and above. This infers that most participants were between age bracket of 30 and 34, denoting that Uganda Wildlife Authority is habitually managed by this age cluster since they were the mainstream. This also displays that the respondents were old enough to understand the purpose of the study.

Table 4.2 also displays that most respondents 47.1% attained Tertiary/University education, 34.3% attained A-Level, whereas only 18.6% attained O-Level. This suggests that most of the participants attained Tertiary/University education whereas only few attained O-levels. This means that the participants were sufficiently well-informed to gain the needed data for the research.

The above table 4.2 shows that most of the participants 34.3% have between 4 – 6 years' experience in the organization, followed by those who have between 7 and 9 years of experience in the organization 31.4%, 17.1% have between 1 and 3 years of experience, 14.3% have 10 years and above experience, while only 2.9% have experience of less than a year in the organization. This signifies that most partakers have spent above 1 year in the organization, denoting that the participants have sufficient understanding with accounting information system, and they were proficient to offer specific data needed by the investigator to finish the research.

4.4 Descriptive Statistics

These parts involve descriptive statistics of the variables underneath research. The variables of the study with calculated descriptive statistics included; data storage, internal controls, data reporting, and financial performance of Uganda Wildlife Authority.

4.4.1 Data Storage

The participants were asked to reply to a quantity of statements about data storage by displaying their degree of agreement using a five point Likert measure of 1-strongly disagreed; 2disagreed; 3-not sure; 4-agreed; and 5-strongly agreed. Replies are summarized in the Table 4.3 below.

Table 4.3: Descriptive data on data storage

Statement	Minimum	Maximum	Mean	Std. Deviation
High-quality data storage improves our decision-making processes, leading to better financial outcomes.	1.00	5.00	3.87	1.035
The implementation of effective big data storage strategies has positively impacted our ROA and ROE.	1.00	5.00	3.51	1.046
Centralized data storage methods are more effective in improving our financial performance than distributed storage methods.	1.00	5.00	3.67	1.213
Investing in advanced data storage infrastructure has given us a competitive advantage and improved our market share.	1.00	5.00	3.70	1.172
Cloud storage adoption, coupled with IT flexibility, has significantly boosted our financial performance.	1.00	5.00	3.59	1.198
Efficient data retrieval processes have been essential drivers for revenue growth in our organization.	1.00	5.00	3.83	1.076
Timely data retrieval enhances our operational efficiency.	1.00	5.00	3.80	1.098
Average			3.71	1.119
Valid N (listwise)	70			

Source: Primary Data 2024

Findings from table 4.3 show that the average mean value is 3.71, which denotes that participants moderately agreed that data storage has an influence on the financial performance of Uganda Wildlife Authority. The average standard deviation value is 1.119, which shows a high variability by some participants on the proclamation that data storage has an outcome on financial performance of Uganda Wildlife Authority.

Results from table 4.3 displayed that participants moderately agreed that high-quality data storage improves decision-making processes, leading to better financial outcomes. This is revealed by the mean of 3.87. On the other hand, the standard deviation of 1.035 defer to a high variability in replies from some participants concerning the claim that high-quality data storage improves decision-making processes, leading to better financial outcomes. In line with this, one of the staff members remarked,

“We rely on timely access to well-organized data to make financial forecasts, especially during peak tourism seasons.”

From table 4.3 above, respondents moderately agreed that the implementation of effective big data storage strategies has positively impacted their ROA and ROE. This is exposed via a mean value of 3.51. Nonetheless, a standard deviation value of 1.046 under the corresponding test indicated a high variability in answers from some participants interrogated over the same test. In backing of the above discoveries, some of the participants quizzed asserted that;

“Our ROE has steadily improved as a result of the large data storage strategies put in place.”

“The automation of our revenue records through proper data warehousing has reduced financial leakages significantly.”

From table 4.3, it can be revealed that participants moderately agreed that centralized data storage methods are more effective in improving financial performance than distributed storage methods. This is shown by mean figure of 3.67, despite the standard deviation value of 1.213 which reveals a high variability in answers from some participants. In support of the above findings, some of the respondents interviewed asserted that;

“Centralized data storage helps to minimize loopholes that can arise in the cash flows, thereby improving financial performance.”

“With centralized systems, approvals and audits are faster, and that helps keep us within budget limits.”

From table 4.3 above, it is clear that respondents moderately agreed that investing in advanced data storage infrastructure has given a competitive advantage and improved market share. This is shown via mean figure of 3.70. Nonetheless, a standard deviation of 1.172 reveals a high variability in replies from some participants questioned on the same inquiry. In support of the above, one of the respondents interviewed noted,

“Since we upgraded our servers and storage tools, we’ve been able to report with more confidence to external stakeholders and donors.”

Findings in table 4.3 above disclosed that a moderate number of the partakers agreed that cloud storage adoption, coupled with IT flexibility, has significantly boosted their financial performance, as presented by a mean value of 3.59. However, a standard deviation of 1.198 displays a high variability in replies as far as this test was concerned. In support of the above, one of the participants interviewed emphasized this,

“Using cloud storage has reduced our physical paperwork and made it easier to retrieve financial records from any field station.”

Results in table 4.3 shows that participants moderately agreed that efficient data retrieval processes have been essential drivers for revenue growth in their organization, as displayed by a mean figure of 3.83. Nevertheless, a standard deviation figure of 1.076 submits a high variability in responses from some respondents over this test. A senior staff member noted,

“Quicker data retrieval helped us respond to partners and funders more promptly, which in turn led to more funding.”

Findings from table 4.3 show a mean figure of 3.80 which means that respondents moderately agreed that timely data retrieval enhances their operational efficiency. However, a standard deviation of 1.098 reveals a high variability in responses regarding the claim that timely data retrieval enhances their operational efficiency. In support of the above, one of the respondents interviewed had this to say;

“Our reporting processes are faster now because we can access financial documents instantly without going through long paper trails.”

4.4.2 Internal Controls

The participants were quizzed to reply a number of statements about internal controls. The outcomes are summarized in Table 4.4 below;

Table 4.4: Descriptive statistics on internal controls

Statement	Minimum	Maximum	Mean	Std. Deviation
Management’s commitment to an ethical control environment enhances our financial performance.	1.00	5.00	4.01	.940
High-quality internal control systems are critical for achieving favorable financial performance.	1.00	5.00	3.84	1.163
Our internal control processes are optimized to enhance profitability and operational efficiency.	1.00	5.00	3.74	1.045
Outsourcing internal audit functions has positively impacted our financial performance.	1.00	5.00	3.56	1.163
Our internal control systems effectively manage risks.	1.00	5.00	3.59	1.302
Investing in high-quality internal control systems has improved our financial performance metrics.	1.00	5.00	3.79	1.019
Average			3.76	1.105
Valid N (listwise)	70			

Source: Primary Data 2024

Table 4.4 shows that the average mean value is 3.76, which shows that participants moderately agreed that internal controls have effect on the financial performance of Uganda Wildlife Authority. The average standard deviation value is 1.105, which shows a high variability in replies by some respondents concerning the claim that internal controls have effect on the financial performance of Uganda Wildlife Authority.

From table 4.4, it can be presented that partakers strongly agreed that management’s commitment to an ethical control environment enhances financial performance. This is exposed by mean figure of 4.01, though a significant standard deviation figure of 0.940 displayed variability in answers

from the participants. This implies that management's commitment to an ethical control environment enhances financial performance since majority of the respondents were in agreement with the claim. In support of this, one of the respondents interviewed emphasized,

“When leadership sets a good tone at the top, the rest of the systems fall in place, including financial discipline.”

From table 4.4, respondents moderately agreed that high-quality internal control systems are critical for achieving favorable financial performance. This is shown via a mean figure of 3.84, although a standard deviation of 1.163 on the same test exposed high variability in responses made over the same test. One key informant noted,

“When we improved our internal controls, the cases of fund misallocation dropped, and accountability became clearer.”

Study findings reveal that respondents moderately agreed that their internal control processes are optimized to enhance profitability and operational efficiency. This is exposed via a mean figure of 3.74, although a standard deviation value of 1.045 suggested a high variability in the answers made for the test. One of the respondents interviewed pointed out,

“Streamlining our control processes helped us reduce operational losses, especially in procurement.”

Table 4.4 reveals that partakers moderately agreed that outsourcing internal audit functions has positively impacted their financial performance, as revealed by mean figure of 3.56, yet standard deviation value of 1.163 discloses high variability in responses from the partakers interrogated. One participant interviewed remarked,

“External audits help us get fresh eyes on our books and prevent internal bias in control enforcement.”

Findings in table 4.4 submit that respondents moderately agreed that their internal control systems effectively manage risks. This is displayed by mean value of 3.59. On the contrary, a standard deviation value of 1.302 indicates high variability in answers on the inquiry. In support of the above discoveries, one of the partakers interviewed had this to say;

“Internal control systems help to close loopholes within the system and curb the likely risks”

Another added, “We have avoided several potential penalties from regulatory authorities because of our risk detection mechanisms.”

Findings from table 4.4 further exposed that respondents moderately agreed that investing in high-quality internal control systems has improved their financial performance metrics, as mirrored thru a mean value of 3.79. On the contrary, a standard deviation figure of 1.019 reveals a variability in the answers of the partakers. In support, one of the participants interviewed noted,

“Since we upgraded our internal control systems, our financial reporting has been more accurate and timely.”

4.4.3 Financial Reporting

The partakers were questioned to answer to a number of statements around financial reporting. The replies are summarized in Table 4.5 below;

Table 4.5: Descriptive statistics on financial reporting

	Minimum	Maximum	Mean	Std. Deviation
Accurate financial reporting positively influences our firm's profitability	1.00	5.00	3.43	1.098
Reliable financial information improves investor decision-making as well as firm valuation.	1.00	5.00	4.10	.801
Transparent financial reporting practices enhance our market valuation.	1.00	5.00	3.40	1.172
Reliable financial reporting facilitates efficient investment allocation.	1.00	5.00	3.93	.873
Effective practices of corporate governance improve the quality of our financial reporting.	1.00	5.00	3.53	1.018
Board independence as well as audit committee effectiveness contribute to high-quality financial reporting.	1.00	5.00	3.74	1.099
Executive compensation aligned with financial performance goals enhances the quality of our financial reporting.	2.00	5.00	4.03	.761
High-quality financial reporting supports informed strategic decision-making for sustainable growth and profitability.	1.00	5.00	3.77	1.119
Average			3.74	0.993
Valid N (listwise)	70			

Source: Primary Data 2024

Table 4.5 shows that the average mean value is 3.74, which shows participants moderately agreed that financial reporting has an effect on the financial performance of Uganda Wildlife Authority. The average standard deviation value is 0.993, which indicates that some partakers had discrepancy in answers concerning the claim that financial reporting has an effect on the financial performance of Uganda Wildlife Authority.

Findings from 4.5 reveal the mean score of 3.43 which indicates moderate agreement with the statement that accurate financial reporting positively influences their firm's profitability. Nonetheless, the standard deviation of 1.098 proposes high variability in replies under the same question. The standard deviation value implies that some partakers had mixed views on this,

meaning that some may not see a clear link between reporting accuracy and profitability. To support the above findings, one of the partakers interviewed stated that;

“When there is proper and accurate financial reporting, financial performance will definitely improve”

Table 4.5 revealed a mean score of 4.10 which indicates a high agreement with the statement by the respondents that reliable financial information improves investor decision-making as well as firm valuation, yet a standard deviation figure of 0.801 on the same question suggests moderate variability in responses from the participants. In support of this, one of the respondents interviewed commented;

“Timely and reliable reports increase our credibility and allow external partners to make informed investment decisions.”

From table 4.5, the mean score of 3.40 indicates moderate agreement with the statement that transparent financial reporting practices enhance their market valuation, nonetheless a standard deviation figure of 1.172 on the same question shows a high variability in responses generated. To support the above findings, one of the respondents interviewed stated that;

“Transparent financial reporting builds trust among the workforce which in turn improves the overall financial performance.”

From Table 4.5, most of the respondents moderately agreed with the statement that reliable financial reporting facilitates efficient investment allocation. This is shown via mean figure of 3.93. Nevertheless, a significant standard deviation figure of 0.873 submits a moderate variability in the replies made by the participants. One respondent interviewed pointed out that,

“We are able to prioritize capital projects better now that the financial reports are more coherent and timely.”

From table 4.5, it can be revealed that participants moderately agreed with the statement that effective corporate governance practices improve the quality of their financial reporting. This is displayed through a mean figure of 3.53. But, the standard deviation figure of 1.018 on the same test shows high variability in replies from the participants questioned. In relation to this, one of the respondents interviewed had this to say;

“Without strong governance structures, you can’t trust the numbers you report to stakeholders.”

Findings from 4.5 reveal that participants moderately agreed that board independence as well as audit committee effectiveness contribute to high-quality financial reporting. This is exposed via a mean figure of 3.74. On the other hand, the standard deviation figure of 1.099 on the same question exhibited high variability in replies from the participants questioned. One the participants interviewed stated;

“Independent oversight helps clean up inconsistencies in reporting and boosts credibility.”

Findings from 4.5 disclose that majority of the partakers strongly agreed that executive compensation aligned with financial performance goals enhances the quality of our financial reporting. This is exposed via a mean digit of 4.03. Nevertheless, the standard deviation digit of 0.761 on the same inquiry showed low variability in answers from the participants asked. One of the respondents interviewed observed this;

“When top management knows their pay depends on how well the numbers reflect performance, they become more accountable.”

Findings in table 4.5 further suggest moderate agreement by the respondents on the statement that high-quality financial reporting supports informed strategic decision-making for sustainable growth and profitability. This is exposed by mean value of 3.77. On the contrary, a standard deviation value of 1.119 submits a high variability in responses on the question from the respondents. One of the participants interviewed had this to explain;

“Having accurate reports helps senior management plan more realistically and avoid financial shocks.”

4.4.4 Financial Performance

The respondents were quizzed to answer to a number of statements about financial performance of Uganda Wildlife Authority. The findings are summarized in Table 4.6 below;

Table 4.6: Descriptive statistics on financial performance

	Minimum	Maximum	Mean	Std. Deviation
We always attain the planned profits during the year	1.00	5.00	3.56	1.125
We record the revenue that exceeds the operational cost	1.00	5.00	3.63	1.079
Our revenue has been growing over the past periods	1.00	5.00	3.69	1.043
We regularly attain our targets of financial performance	1.00	5.00	3.84	1.163
Our organization effectively controls its financial expenditures	1.00	5.00	3.74	1.045
Average			3.69	1.091
Valid N (listwise)	70			

Source: Primary Data 2024

Table 4.6 shows that the average mean value is 3.69, which shows that respondents moderately agreed that there is financial performance of Uganda Wildlife Authority as an outcome of accounting information system. The average standard deviation value is 1.091, which shows that

a high variability in responses by some respondents concerning the claim that there is financial performance of Uganda Wildlife Authority as a result of accounting information system.

Findings from Table 4.6 reveal that respondents moderately agreed that they always attain the planned revenues during the year. This is exposed via a mean figure of 3.56. Nonetheless, a standard deviation figure of 1.125 on the same question disclosed high variability in replies from the participants interviewed. In line with this, one of the respondents interviewed had this say;

“We sometimes fall short of projections, but the trend over time is still positive.”

From table 4.6, it can be exposed that partakers moderately agreed that they record the profits that surpasses the cost of operation. This is unveiled via a mean digit of 3.63, yet a significant standard deviation figure of 1.079 on the same assertion displays a high variability in replies generated. In support of this, one of the participants interviewed had this to say;

“We often generate surplus revenue, especially during peak tourism seasons, though some years have seen deficits.”

Table 4.6 demonstrates that partakers moderately agreed that their profits have been rising over the past periods. This is exposed through a mean digit of 3.69. But, a standard deviation figure of 1.043 submits a high variability in replies made by the participants. One participant remarked;

“There’s growth, but it’s not uniform, some years outperform others significantly.”

From table 4.6, respondents moderately agreed that they regularly attain their targets of financial performance. This is shown via a mean figure of 3.84, although a standard deviation of 1.163 on the same test exposed a high variability in responses made. In support, one respondent shared;

“Targets are met, but we sometimes revise them mid-year to match prevailing conditions.”

Study findings also reveal that partakers moderately agreed that their organization effectively controls its financial expenditures. This is displayed via a mean digit of 3.74, even though a standard deviation value of 1.045 proposed a high variability in the answers made for the test. One participant interviewed noted;

“Cost management is improving, especially with stricter oversight and digital reporting tools.”

4.5 Correlation Analysis

A Pearson’s correlation test was run to show the association between data storage, internal controls, financial reporting and financial performance. The outcomes on this are shown in table 4.7 below;

Table 4.7: The association between data storage, internal controls, financial reporting and financial performance

		Correlations			
		Data storage	Internal control	Financial reporting	Financial performance
Data storage	Pearson Correlation	1	.201	.356**	.443**
	Sig. (2-tailed)		.096	.002	.000
	N	70	70	70	70
Internal control	Pearson Correlation	.201	1	.478**	.043
	Sig. (2-tailed)	.096		.000	.022
	N	70	70	70	70
Financial reporting	Pearson Correlation	.356**	.478**	1	.561**
	Sig. (2-tailed)	.002	.000		.000
	N	70	70	70	70
Financial performance	Pearson Correlation	.443**	.043	.561**	1
	Sig. (2-tailed)	.000	.022	.000	
	N	70	70	70	70

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data 2024

Data Storage and Internal Control: The correlation coefficient between data storage and internal control is $r = 0.201$ with a p-value of 0.096. This displays a weak positive relationship that is not

statistically significant; therefore, any observed association may be due to chance. This could reflect the existence of data silos or unintegrated systems, where digital records are kept, but not adequately leveraged for internal governance and checks.

Data Storage and Financial Reporting: The correlation coefficient is $r = 0.356$ with a p-value of 0.002. This designates a moderate positive and statistically substantial relationship, suggesting that improved data storage is linked to enhanced financial reporting quality. This suggests that efficient data storage systems may contribute to more accurate and timely reporting, even though other factors likely influence reporting quality as well.

Data Storage and Financial Performance: The correlation is $r = 0.443$ with a p-value of 0.000, suggesting a moderate to strong positive and highly significant relationship. This indicates that effective data storage positively contributes to the organization's financial performance.

Internal Control and Financial Reporting: The correlation coefficient is $r = 0.478$ with a p-value of 0.000. This denotes a moderate to statistically significant positive relationship linking strong internal controls to better financial reporting quality. This may include timely reconciliations, segregation of duties, and audit trails practices that reinforce credibility in financial statements.

Internal Control and Financial Performance: The correlation between internal control and financial performance is $r = 0.043$, with a p-value of 0.022. This represents a very weak positive relationship. Although it is statistically significant at the 5% level, the strength of the association is negligible. This suggests that internal controls at UWA may exist more for compliance than for strategic performance improvement. It may also reflect a gap between control implementation and their impact on bottom-line results.

Financial Reporting and Financial Performance: This relationship is the strongest among all pairs, with $r = 0.561$ and a p-value of 0.000. This denotes a strong, statistically significant positive correlation, suggesting that high-quality financial reporting is significantly associated with better financial outcomes. This confirms that high-quality financial reporting is associated with stronger financial performance, reinforcing the value of transparency, timely disclosures, and credible reporting in organizational health and investor trust.

4.6 Regression Analysis

This research was directed by three explicit objectives. In order to establish the effect of each dimension of adoption of accounting information system independently on financial performance of Uganda Wildlife Authority, a multiple regression analysis was run. The findings are as presented below;

Table 4.8: Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.270 ^a	.073	.031	.65622

a. Predictors: (Constant), Financial reporting, Internal control, Data storage

Source: Primary Data 2024

Table 4.8 revealed that the R^2 value is 0.073, meaning that financial reporting, internal control, and data storage explain 7.3% of the variation in financial performance at the Uganda Wildlife Authority. This suggests that while these variables contribute to a certain extent to explaining financial performance, their overall effect is limited, and most of the variation is likely influenced by other unmeasured factors.

Table 4.9: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.228	3	.743	1.724	.171 ^b
	Residual	28.421	66	.431		
	Total	30.649	69			

a. Dependent Variable: Financial performance

b. Predictors: (Constant), Financial reporting, Internal control, Data storage

Source: Primary Data 2024

Table 4.9 displays the results of the ANOVA analysis. The F-statistic is 1.724, and the p-value is 0.171, which is greater than 0.05. This indicates that the model is not statistically significant, meaning the combination of financial reporting, internal control and data storage does not have a statistically significant effect on the financial performance of the Uganda Wildlife Authority. Although these variables may have some influence, the result suggests that their impact on financial performance is weak.

Table 4.10: Multiple Regression**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.118	.948		2.235	.029
	Data storage	.007	.131	.007	.056	.955
	Internal control	.063	.161	.048	.392	.697
	Financial reporting	.459	.214	.266	2.139	.036

a. Dependent Variable: Financial performance

Source: Primary Data 2024

Constant: The constant (intercept) of 2.118 is statistically significant ($p = 0.029$), demonstrating that when all predictors are zero, the financial performance score is 2.118.

Data Storage: The unstandardized coefficient is 0.007 with a p-value of 0.955, which is significantly higher than the typical significance level of 0.05. This suggests that data storage does not have a statistically significant influence on financial performance in this model. The standardized beta (0.007) further shows the weak effect of data storage on financial performance.

Internal Control: The coefficient is 0.063 with a p-value of 0.697, revealing that internal control does not significantly predict financial performance either. The standardized beta (0.048) also shows that internal control does not significantly predict financial performance

Financial Reporting: This variable exhibits a coefficient of 0.459 and a p-value of 0.036, which falls below the 0.05 threshold. This designates that financial reporting has a statistically significant positive influence on financial performance. The standardized beta (0.266) further demonstrates a moderate impact relative to the other predictors.

CHAPTER FIVE
SUMMARY, DISCUSSION OF THE FINDINGS, CONCLUSION AND
RECOMMENDATIONS

5.1 Introduction

This part presents a summary, discussion and conclusion of the research results and recommendations based on the study objects.

5.2 Summary of the Key Findings

5.2.1 Data Storage and Financial Performance

Findings reveal that data storage has almost no effect on the financial performance of Uganda Wildlife Authority (Beta = 0.007), as indicated by its non-significant p-value ($p = 0.955 > 0.05$).

5.2.2 Internal Controls and Financial Performance

Findings show that internal control has a weak positive influence on financial performance of Uganda Wildlife Authority (Beta = 0.048, $p = 0.697$); however, this effect is not statistically significant ($p = 0.697 > 0.05$).

5.2.3 Financial Reporting and Financial Performance

The research found that financial reporting has the strongest influence on financial performance compared to data storage and internal control (Beta = 0.266, $p = 0.036$).

5.3 Discussion of the Findings

5.3.1 Data Storage and Financial Performance

Findings from the regression coefficients revealed that data storage has almost no effect on the financial performance of Uganda Wildlife Authority (Beta = 0.007), as indicated by its non-significant p-value ($p = 0.955 > 0.05$). The above findings are in line with Puri (2018) who

examined the linkage between data storage and organizational performance in public sector institutions in India. The exploration found that while efficient data storage systems are essential for operational efficiency, their direct influence on financial performance was minimal. The study emphasized that data storage mainly supports data retrieval and security but does not necessarily contribute significantly to profitability or financial outcomes. Zhang, Li and Liu (2019) also showed that while big data storage systems facilitate better decision-making, the direct correlation with financial performance was weak. The study emphasized that without integrating data storage systems with analytics and decision-making processes, the financial benefits remain limited. The above findings are also in line with Mata and Costa (2020) who conducted a study on IT infrastructure in large corporations and found that data storage, while important for compliance and legal purposes, had no significant influence on financial performance. The above findings are also in agreement with Smith (2021) who examined the influence of IT systems, including data storage, on financial performance in non-profit organizations and found that while IT systems, including data storage, contributed to operational efficiency and service delivery, there was little to no influence on financial performance. Hansen and Trotter (2017) also explored the role of data storage in organizational efficiency and its link to financial performance and suggested that while data storage improves operational efficiency, it does not have a significant direct influence on financial performance. These findings support the Resource-Based View (RBV), which argues that resources (like data systems) must be valuable, rare, inimitable, and well-exploited to generate a competitive advantage. At UWA, data storage alone is not a strategic resource unless integrated with analytical capabilities. This means that UWA should not merely invest in storage but in the utilization of stored data to support budgeting, reporting, and decision-making.

5.3.2 Internal Controls and Financial Performance

The research results from the regression coefficients revealed that interior control has a weak positive influence on financial performance of Uganda Wildlife Authority (Beta = 0.048, p = 0.697). This suggests that internal control has a relatively small influence on the financial performance of Uganda Wildlife Authority. The above findings are in line with Makori, Wairimu and Mwangi (2018) whose study focused on public institutions in Kenya to examine the connection between internal controls and financial performance and exposed a positive but weak connection between internal controls and financial performance. The research concluded that while internal controls ensure compliance and accountability, their direct influence on financial performance is often modest. Kariuki and Muturi (2019) also carried a study on the effect of interior controls on financial performance of non-governmental organizations in Kenya and found that while internal controls contribute to reducing fraud and ensuring accurate financial reporting, their influence on overall financial performance was small. The above findings are also consistent with Ssewagudde (2020) who studied internal control systems in local government entities in Uganda and found a weak but positive connection between interior controls and financial performance. While internal controls helped in mitigating financial risks and ensuring adherence to regulations, their direct contribution to improving financial performance was limited. The above findings are also in agreement with Oluwagbemi and Dada (2021) who examined the relationship between internal controls and financial performance in Nigerian banks and found a weak positive relationship. The study concluded that while internal controls are critical for risk management and operational efficiency, they do not have a substantial direct effect on financial performance. The above findings are also supported with the findings by Nyakundi, Ogutu, and Mburu (2019) who found that internal controls had a small but positive influence on financial performance. The

authors noted that while internal controls help improve accountability and reduce errors, their financial benefits are often indirect and incremental. This weak relationship aligns with Agency Theory, which holds that internal controls reduce agency costs but do not guarantee performance unless aligned with performance incentives. This means that UWA should ensure controls are performance-linked, not just compliance-focused, for example, linking budget controls to key financial KPIs.

5.3.3 Financial Reporting and Financial Performance

Findings from the regression coefficients indicated that financial reporting has the strongest effect on financial performance compared to data storage and internal control (Beta = 0.266, $p = 0.036$). The above results seem to be in pact with a study by Francis, LaFond, Olsson, and Schipper (2015) on the influence of financial reporting quality on firm performance and found a positive association between higher-quality financial reporting, characterized by accuracy, transparency, and timeliness, and better financial performance outcomes. The above findings are also in line with Fan and Wong (2015) who looked at the association between financial reporting quality and corporate performance within Chinese listed companies, and found that higher financial reporting quality, characterized by accounting transparency, earnings quality, and disclosure practices, positively impacts firm profitability and market valuation. The above findings are also constant with the study by Kothari, Leone, and Wasley (2015) who delved into the relationship between financial reporting quality and investment efficiency of firms and found that higher-quality financial reporting, characterized by reliability and accuracy, positively influences investment allocation decisions and subsequent firm performance. This finding supports Signaling Theory, where transparent reporting sends positive signals to stakeholders, resulting in better financial

support and resource allocation. This means that UWA should strengthen its financial reporting systems, adopt IFRS, and provide real-time updates to stakeholders.

5.4 Conclusions

5.4.1 Data Storage and Financial Performance

Data storage has non-significant effect on the financial performance of Uganda Wildlife Authority. This implies that whereas data storage improves efficiency data retrieval and security, it does not directly contribute to enhancing financial performance.

5.4.2 Internal Controls and Financial Performance

Internal controls have a weak positive effect on financial performance. This suggests that even though internal controls aid in mitigating risks as well as improving accountability, they have a limited direct effect on financial performance of Uganda Wildlife Authority.

5.4.3 Financial Reporting and Financial Performance

Financial reporting has the strongest effect on financial performance of Uganda Wildlife Authority. This underlines the significance of timely, transparent and accurate financial reporting in ensuring improved financial performance of Uganda Wildlife Authority.

5.5 Recommendations

5.5.1 Data Storage and Financial Performance

The study recommends that Uganda Wildlife Authority needs to integrate advanced tools of data analytics with storage systems to derive insights that are actionable. Integrating data storage with analytics tools may help extract more value and improve decision-making.

5.5.2 Internal Controls and Financial Performance

The research also recommends that Uganda Wildlife Authority should enhance internal control systems to improve financial performance. Regular audits and staff training on internal controls could strengthen compliance and indirectly boost financial performance.

5.5.3 Financial Reporting and Financial Performance

The study recommends that Uganda Wildlife Authority should ensure accurate, transparent and timely reporting to improve financial decision-making. In addition, adopting modern software of financial reporting and adhering to international reporting standards can enhance financial accountability as well as efficiency, thereby improving financial performance.

5.6 Contributions of the Research Study

The study offers empirical evidence that highlights the varying effects of data storage, internal controls, and data reporting on the financial performance of Uganda Wildlife Authority, providing insights into which factors contribute most to financial outcomes.

By identifying that data reporting has the strongest influence on financial performance, the study provides a practical guidance to public sector organizations on areas to prioritize for financial improvement, particularly in resource-constrained areas.

The study adds to the prevailing body of knowledge by demonstrating that, although internal controls have a positive influence, their effect on financial performance remains limited in certain public institutions, providing a perspective for further research.

Policymakers and managers within Uganda Wildlife Authority and other public entities can utilize these findings to allocate resources effectively, focusing on improving data reporting systems while maintaining adequate internal controls and optimized data storage solutions.

5.7 Areas of Future Research

The research only concentrated on one geographical area therefore limiting its capability to be inferred to other areas. It is vital that other upcoming studies spread to other geographical areas for better understanding of the association between data storage, internal controls, data reporting and financial performance of public entities.

Other studies can also concentrate on other facets that impact financial performance of public entities and the diverse ways of enhancing financial performance of these entities.

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PPENDIX I: TABLE FOR DETERMINING SAMPLE SIZE

Table for Determining Sample Size from a Given Population

<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>
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	100000	384

Note.—*N* is population size.
S is sample size.

APPENDIX II: QUESTIONNAIRE

Dear respondent,

I am Lukwita Michael, a student at Uganda Christian University, pursuing a Master's Degree in Business Administration. As part of the requirements for completing this course, I am conducting a research study on "Adoption of Accounting Information Systems and Financial Performance of the Uganda Wildlife Authority." I kindly request your participation in this study by completing the questionnaire. Your responses will be used solely for academic purposes and will be treated with the utmost confidentiality. Your input is invaluable and greatly appreciated.

SECTION A: BACKGROUND CHARACTERISTICS (please tick where necessary)

1. Your Gender?

(a) Male (b) Female

2. Your age group?

(a) 15-19 (b) 20-24 (c) 25-29 (d) 30-34 (e) 35-39

(f) 40-44 (g) 45 and above

3. Your highest level of education?

(a) PLE (b) O-Level (c) A-Level (d) Tertiary/University

(e) Other (specify)

4. Number of years in the organization

(a) Less than a year (b) 1 – 3 years (c) 4 – 6 years (d) 7 – 9

(e) 10 years and above

SECTION B: DATA STORAGE AND FINANCIAL PERFORMANCE

Under the following sections, please tick according to your level of agreement using a scale of; 5= Strongly Agree, 4= Agree, 3= Not sure, 2= Disagree, 1= Strongly Disagree

S/n	Statement	5	4	3	2	1
1	High-quality data storage improves our decision-making processes, leading to better financial outcomes.					
2	The implementation of effective big data storage strategies has positively impacted our ROA and ROE.					
3	Centralized data storage methods are more effective in improving our financial performance than distributed storage methods.					
4	Investing in advanced data storage infrastructure has given us a competitive advantage and improved our market share.					
5	Cloud storage adoption, coupled with IT flexibility, has significantly boosted our financial performance.					
6	Efficient data retrieval processes have been essential drivers for revenue growth in our organization.					
7	Timely data retrieval enhances our operational efficiency.					

SECTION C: INTERNAL CONTROLS AND FINANCIAL PERFORMANCE

Under the following sections, please tick according to your level of agreement using a scale of; 5= Strongly Agree, 4= Agree, 3= Not sure, 2= Disagree, 5= Strongly Disagree

S/n	Statement	5	4	3	2	1
1	Management’s commitment to an ethical control environment enhances our financial performance.					
2	High-quality internal control systems are critical for achieving favorable financial performance.					
3	Our internal control processes are optimized to enhance profitability and operational efficiency.					
4	Outsourcing internal audit functions has positively impacted our financial performance.					
5	Our internal control systems effectively manage risks.					
6	Investing in high-quality internal control systems has improved our financial performance metrics.					

SECTION D: DATA REPORTING AND FINANCIAL PERFORMANCE

Under the following sections, please tick according to your level of agreement using a scale of; 5= Strongly Agree, 4= Agree, 3= Not sure, 2= Disagree, 1= Strongly Disagree

S/n	Statement	5	4	3	2	1
1	Accurate financial reporting positively influences our firm's profitability					
2	Reliable financial information improves investor decision-making as well as firm valuation.					
3	Transparent financial reporting practices enhance our market valuation.					
4	Reliable financial reporting facilitates efficient investment allocation.					
5	Effective corporate governance practices improve the quality of our financial reporting.					
6	Board independence as well as audit committee effectiveness contribute to high-quality financial reporting.					
7	Executive compensation aligned with financial performance goals enhances the quality of our financial reporting.					
8	High-quality financial reporting supports informed strategic decision-making for sustainable growth and profitability.					

SECTION E: FINANCIAL PERFORMANCE

Under the following sections, please tick according to your level of agreement using a scale of; 5= Strongly Agree, 4= Agree, 3= Not sure, 2= Disagree, 1= Strongly Disagree

	Financial performance	5	4	3	2	1
1	We always attains the planned profits during the year					
2	We record the revenue that exceeds the operational cost					
3	Our revenue has been growing over the past periods					
4	We regularly attain our targets of financial performance					
5	Our organization effectively controls its financial expenditures					

God bless you.

APPENDIX III: INTERVIEW GUIDE

Dear respondent,

I am Lukwita Michael, a student at Uganda Christian University, pursuing a Master's Degree in Business Administration. As part of the requirements for completing this course, I am conducting a research study on "Adoption of Accounting Information Systems and Financial Performance of the Uganda Wildlife Authority." I kindly request your participation in this study by completing the questionnaire. Your responses will be used solely for academic purposes and will be treated with the utmost confidentiality. Your input is invaluable and greatly appreciated.

1. How long have you been in this organization?
2. What is your position at in this organization?
3. In your view, what do you think is the effect of data storage on financial performance of this organization?
4. What do you think is the influence of internal controls on financial performance of this organization?
5. What do you think is the influence of data reporting on financial performance of this organization?
6. How would you measure the financial performance of this organization over the past years?

Thank you for your time and cooperation.



UGANDA CHRISTIAN UNIVERSITY

A Centre of Excellence in the Heart of Africa

SCHOOL OF RESEARCH & POSTGRADUATE STUDIES

DISSERTATION CORRECTION COMPLIANCE REPORT BY THE CANDIDATE (POST VIVA FORM)

Date: 9/09/2025

Name of Candidate: LUKWITA MICHAEL Reg. No: J22M15 / 001.....

Title of Dissertation: ADOPTION OF ACCOUNTING INFORMATION SYSTEM AND FINANCIAL PERFORMANCE OF UGANDA WILDLIFE AUTHORITY.....

SN	COMMENTS BY EXTERNAL EXAMINER	ACTION TAKEN	INDICATOR/PAGE NO.
1	Comment 1: Replace incorrect terms such as “sovereign variable” with “independent variable	<ul style="list-style-type: none">• Incorrect terms corrected	Pages 3 and 7 corrected.
2	Comment 2: Review and correct grammatical errors, improve sentence structure, and ensure professional academic tone throughout.	<ul style="list-style-type: none">• All grammatical errors corrected, sentence structure improved, and professional academic tone ensured throughout.	Pages 1, 2, 3, 4, 5, 6, 7, and 8 corrected
3	Comment 3: Reintegrate Agency Theory in the discussion and conclusion. Show how AIS addresses agency problems within UWA.	<ul style="list-style-type: none">• Agency Theory reintegrated in the discussion and conclusion, and how AIS addresses agency problems within UWA clearly shown.	Pages 2 and 3 corrected.
4	Comment 4: Synthesize rather than summarize literature. Include a table or	<ul style="list-style-type: none">• Literature review corrected and synthesized	Pages 11, 12, 13, 14, 15, 16, 17, 18, 19, 20,

	matrix to present key gaps and contributions.		and 21 corrected
5	Comment 5: Add a variable operationalization table showing how each construct is measured.	<ul style="list-style-type: none"> • Table showing how each construct is measured indicated under reliability test. 	Page 28 corrected
6	Comment 6: Clearly justify the use of correlation and regression in addressing objectives.	<ul style="list-style-type: none"> • The use of correlation and regression in addressing objectives clearly justified. 	Page 29 corrected
7	Comment 7: Go beyond restating data—interpret the practical implications of weak correlations and regression results.	<ul style="list-style-type: none"> • Interpretation of the practical implications of weak correlations and regression results made. 	Pages 46, 47, 48, 49, and 50 corrected
8	Comment 8: Strengthen use of qualitative data by integrating more quotes or narratives.	<ul style="list-style-type: none"> • The use of qualitative data strengthened by integrating more quotes or narratives. 	Pages 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, and 45 corrected.
9	Comment 9: Deepen analysis by linking findings to existing theory and literature.	<ul style="list-style-type: none"> • Analysis deepened by linking findings to existing theory and literature. 	Pages 51, 52, 53, and 54 corrected
10	Comment 10: Include a section on policy, practical, and theoretical implications.	<ul style="list-style-type: none"> • A section on policy, practical, and theoretical implications included. 	Page 56 corrected
11	Comment 11: Standardize references according to APA 7th edition. Ensure all in-text citations are accounted for in the reference list.	<ul style="list-style-type: none"> • References corrected 	Pages 58, 59, 60, 61, 62, and 63 corrected

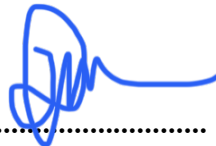
SN	COMMENTS BY INTERNAL EXAMINER	ACTION TAKEN	INDICATOR
1	<p>Comment 1: Please remove the moderating variable. You do not have an objective about it, no literature and no data collected about it. So you have no analysis about it!</p>	<ul style="list-style-type: none"> Moderating variable removed from the conceptual framework 	Page 9 corrected.
2	<p>Comment 2: The theoretical review is too brief? what are the assumptions of the agency theory, the strengths and weaknesses, as well as its relevance to your study.</p>	<ul style="list-style-type: none"> The theoretical review corrected by clearly stating the assumptions of the agency theory, the strengths and weaknesses, as well as its relevance to the study. 	Pages 11 and 12 corrected
3	<p>Comment 3: Explain each sampling technique separately and give reason for choosing to use them.</p> <p>Write each of the data collection methods separately</p>	<ul style="list-style-type: none"> The sampling techniques separately explained and reason for choosing to use them clearly given. Each of the data collection methods used separately explained 	Pages 24, 25, and 26 corrected
4	<p>Comment 4: You need to do a correlation analysis, as you mention in chapter three</p> <p>Improve on the interpretation of descriptive statistics, correlation and regression analysis</p>	<ul style="list-style-type: none"> A correlation analysis done. Interpretation of descriptive statistics, correlation and regression analysis improved 	Pages 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49 and 50 corrected

SN	COMMENTS BY VIVA VOCE PANEL	ACTION TAKEN	INDICATOR
1	Comment 1: The student did a study from one organization and therefore needed to conduct a comparative study.	<ul style="list-style-type: none"> Comparative analysis done in relation to literature 	Pages 51, 52, 53, 54, and 55 corrected
2	Comment 2: There seems to be no variable from the dependent variable. The variable does not capture any variation in the study.	<ul style="list-style-type: none"> Dependent variable included in the analysis 	Pages 44, 45, and 46 corrected
3	Comment 3: He needs to change his study to a perception study	<ul style="list-style-type: none"> Study looked at UWA staff 	Page 25 corrected
4	Comment 4:		

LUKWITA MICHAEL

.....

Candidate's Name



.....

Signature

DR. HENRY MUGISA

.....

Supervisor's Name



.....

Signature