COMPUTER BASED ACCOUNTING AND PERFORMANCE OF THE FINANCE FUNCTION IN STATE AGENCIES IN UGANDA: A CASE OF UGANDA REVENUE AUTHORITY IN KIGEZI REGION

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DECLARATION

I, **SSEMMANDA JOSEPH RONALD S** declare that I am the author of this dissertation and that any support I received in its preparation is fully acknowledged and disclosed in the dissertation. I have also cited all sources from which I used data, ideas or words, either quoted directly or paraphrased. I also certify that this dissertation was prepared by me specifically for the partial fulfilment for the award of a degree of Master of Business Administration.

Signature:

Date: 20/08/2025

SSEMMANDA JOSEPH RONALD S

APPROVAL

This dissertation has been submitted with my approval.

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MR. LARDYSLAS TURYAKIRA

SUPERVISOR

DEDICATION

This work is dedicated to my late mother, Mary Babirye Zalwango, my grandmothers of Kiyita Wagulu Misansala Family especially, Mukaabya Margaret and Solome Tibasulwa Mulyanga, my children Josemaria, Josemiguel and Joseph AND their mother Maggie Birabwa.

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LIST OF ACRONYMS

CAS: Computerised Accounting Systems

EFRIS: Electronic Fiscal Receipting and Invoicing System

ERP: Enterprise Resource Planner

GAAP: Generally Accepted Accounting Principles

ICT: Information and Communications Technology

NPM: Net Profit Margin

PU: Perceived Usefulness

RBV: Resource Based View

ROE: Return on Equity

ROA: Return on Assets

SME: Small and Medium Enterprises

TAM: Technology Acceptance Model

URA: Uganda Revenue Authority

VAT: Value Added Tax

ABSTRACT

The study investigated the relationship between computerized accounting systems and performance of the finance function at Uganda Revenue Authority. Specifically, for the performance of the finance function, the study was guided by three functional roles; record keeping, financial reporting and safety of information. The study used a descriptive research design with a purely quantitative approach. Data was collected from 71 respondents using the questionnaire and descriptive data analysis and inferential data analysis (simple linear regression) techniques were applied.

The results revealed that URA to a large extent uses computerised accounting systems for its processes. The study also revealed that significant and positive relationships for the three objectives that is, between; computerised accounting systems and quality of accounting records; computerised accounting systems and quality of financial reports; computerised accounting systems and safety of information. The study concluded that computer-based accounting strongly impacts quality of financial reporting followed by the quality of accounting records and lastly safety of accounting and financial information.

From the study, it was recommended that state agencies automate processes to realise the benefits that accrue to their use; organisations train employees on the use of the accounting systems to facilitate data quality; organisations maintain and manage all transactions on computerised accounting system to produce quality financial reports; organisations should guarantee safety of information through routine system maintenance programs to get rid of shortfalls such as viruses, fraud among others that may affect the system operations.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This research investigated the effect of computer-based accounting on the performance of the finance function. In this research computer-based accounting serves as the independent variable whereas performance of the finance function is regarded as the dependent variable. This chapter outlines the background, problem statement, purpose of the study, study objectives, research questions, research hypotheses, scope of the study, significance of the study, operational definitions of concepts and conceptual framework.

1.2 Background of the study

1.2.1 Historical Background

Organizational performance can be defined as the evaluation of outcomes in relation to the targets or inputs within an organization, enabling it to achieve its objectives (Nene and Allan, 2019). Functional performance is critical for an organization to realize its intended goals. It is crucial for the finance function to act as a high-performance benchmark for other functions in an organization, as it interacts with various organizational functions and can be seen as the central hub in the organizational network (De Waal, Waal, Bilstra and Bootsman 2022). The finance and accounting function is responsible for assessing capital needs; securing funds at the lowest capital cost and optimizing use of those funds; recording, classifying and reporting various business transactions; determining cost and presenting information to management while controlling cost and providing financial and other monetary information for planning, coordination and control of business

operations (Bringham,1982). Organizations utilize technologies to enhance the performance of the finance function contingent upon the overarching goals of the organizational digital strategy and focus (Bedford and Derichs, 2025).

Accounting and Finance have been practiced for centuries prior to the advent of computers. Bookkeepers depended on paper ledgers to document debits and credits, as well as revenues and expenses. The role of machines in accounting began in the 1800s, and the invention of computers revolutionized the field in the 20th century (Sherman 2019). As computers gained in power, programmers developed software across various domains such as accounting, medicine, and statistics, capable of serving a vast clientele. The emergence of advanced technology and modern computerized systems simplified accounting processes. These systems allowed users to input accounting data in real-time and produce financial statements instantaneously. Beyond basic functionalities, the latest technological advancements in the computerization of accounting are assisting organizations in recording complex transactions and securely storing this information (Firdansi and Shaik, 2018). Both public and private organizations globally have adopted computerized accounting through software and digital systems to record, process, and report financial transactions, ultimately enhancing the efficiency of the finance function. In Mogadishu, Somalia, 77.5% of organizations have significantly adopted computerized accounting systems to improve organizational performance (Abdulle, Zainol and Ahmad, 2019).

In Uganda today, various organizations, including government entities like the Uganda Revenue Authority (URA), have embraced computerized accounting systems. The Uganda Revenue Authority (URA), which is tasked with enforcing, assessing, collecting, and managing the various taxes levied in Uganda under the oversight of the Ministry of Finance, Planning and Economic Development, was established by an act of the Parliament of Uganda in 1991. According to a

report by URA (2015), the authority has made significant progress in enhancing service delivery through the implementation of information systems. In a press release for the financial year 2024/2025, the Commissioner General of URA credited the tax revenue increases to the use of digital tools and initiatives. Nevertheless, a persistent question among researchers has been whether the adoption of computerized accounting systems has led to improvements in operational and business performance. There has been minimal research conducted on the effects of computerized accounting systems on the performance of the accounting and finance functions. This serves as the foundation for the study aimed at examining the impact of computerized accounting systems on the performance of the finance function within government agencies in Uganda. Furthermore, the literature addresses the influence of computerized accounting systems on other dimensions such as financial performance (Adong, 2019); organizational performance (Charles, 2022); and the auditing process (Kombo, 2013). The study specifically concentrates on the roles of finance and accounting functions, including record keeping, financial reporting, and safety of information.

1.2.2 Theoretical Background

This research was guided by two theories specifically the Technology Acceptance Model and the Resource Based View Theory.

Technology Acceptance Model (TAM):

The Technology Acceptance Model (TAM) was first introduced by Davis in 1986. This framework predicts a user's acceptance and utilization of Information and Communication Technology (ICT) within an organizational context (Akanbi & Adewoye, 2018). TAM focuses on perceptions rather than actual usage, indicating that users are influenced by key factors that determine their decisions

regarding how, where, and when to utilize the technology (Davis, 1989). The model posits that when users encounter a new technology, two specific elements affect their choices about its usage (Alfred, 2014). These two elements are perceived usefulness (PU) and perceived ease-of-use (Davis, 1989). Perceived Usefulness (PU) refers to the extent to which an individual believes that utilizing a specific system will enhance their performance; conversely, Perceived Ease-of-Use (PEoU) pertains to the extent to which an individual believes that using a specific system will lead to increased productivity.

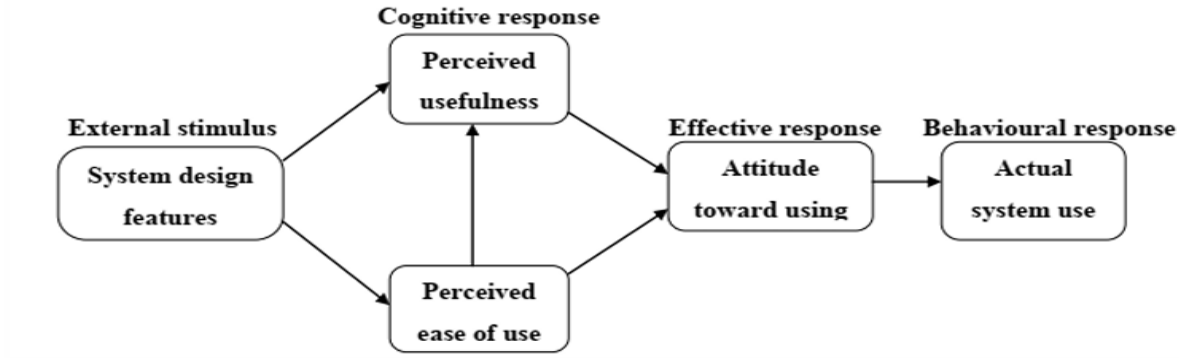


Figure 2: Technology Acceptance Model

Source: Davis (1993)

Figure 1: Technology Acceptance Model Source: Davis (1993)

Resource-Based View Theory:

This research is based on the resource-based view theory, which was developed by Jay Barney in the 1990s. The resource-based view (RBV) posits that a firm's sustained competitive advantage stems from its valuable, rare, inimitable, and non-substitutable resources. The ability of firms to create or acquire these resources significantly influences their performance and competitiveness in relation to their rivals. A notable strength of RBV Theory is its emphasis on unique resources and capabilities, in contrast to other theories that may predominantly concentrate on external

factors. Additionally, RBV Theory provides a long-term perspective on competitive advantage, acknowledging that resources and capabilities are not easily or quickly replicated by competitors. It highlights the internal factors within the organization. A significant limitation of the Resource Based View (RBV) Theory is its insufficient attention to dynamic capabilities. Nevertheless, it lacks a framework for understanding how organizations can develop and adapt their resources and capabilities in response to shifting market conditions and evolving customer demands. RBV remains pertinent due to its capacity to offer a theoretical framework for comprehending how the implementation of computerized accounting systems can aid in the acquisition and utilization of valuable resources and capabilities, ultimately resulting in a competitive advantage for URA. RBV Theory underscores the necessity of identifying and leveraging unique and valuable resources and capabilities that are challenging for competitors to replicate. Such resources may encompass enhanced data management systems, sophisticated financial analysis tools, improved financial reporting capabilities, and greater efficiency in financial processes. By implementing computerized accounting systems, URA can gain access to more precise and timely financial data, which can act as a valuable resource for decision-making and financial analysis.

1.2.3 Conceptual Background

A computerized accounting system refers to an accounting information system that processes financial transactions and events in accordance with Generally Accepted Accounting Principles (GAAP). Essentially, computerized accounting systems are software applications utilized for accounting purposes, aiding in the digital maintenance of accounting records (Firdansi and Shaik, 2018). These systems automatically generate financial statements based on the data input by users. As noted by Malami, A, Zainol, Z, and Nelson, S. (2025), an accounting information system is

fundamentally a computer-based approach for monitoring accounting activities alongside information technology resources. Every accounting system, whether manual or computerized,

comprises two fundamental aspects. Firstly, it must operate under a clearly defined set of concepts known as accounting principles. Secondly, there should be a user-defined framework for the maintenance of records and the generation of financial reports. The structural features of computerized accounting systems encompass internal controls, automated data processing, relational databases, and automated reporting components that are systematically organized to improve the software's performance and reliability (Paganini, 2019). Organizations evaluate performance to improve decision-making, demonstrate accountability, refine processes, and develop their workforce. Performance is defined as the efficiency and effectiveness of an action (Bititci, 2015). In a study by Balci et al. (2016), performance was characterized as "a total endeavor to attain a particular goal." Results or process outcomes are utilized to evaluate the performance of various business or organizational functions, including the accounting and finance function. The key performance areas for the accounting and finance function encompass financial accuracy, timely reporting, cash flow and working capital management, operational efficiency, and compliance. This study emphasizes three primary functions of the accounting and finance sector: the safety of information, record-keeping, and financial reporting.

1.2.4 Contextual Background

The Uganda Revenue Authority (URA), which is tasked with the enforcement, assessment, collection, and accounting of various taxes imposed in Uganda under the oversight of the Ministry of Finance, Planning and Economic Development, was established by an act of the Parliament of Uganda in 1991. URA's headquarters are situated at the URA Tower, Plot M 193/4 Kinawataka

Road, Nakawa Industrial Area, within the Nakawa Division of Kampala. In light of the rapid advancements in information technology that are transforming the design and delivery of services, many organizations in Uganda are adopting computerized accounting systems to enhance their operations and reduce costs. Odit et al. (2014) suggested that electronic information systems in Uganda often fail to contribute positively to the achievement of organizational goals and objectives, resulting in these systems typically lasting no more than a year. Since 2009, the Uganda Revenue Authority (URA) has made a significant shift from manual systems to digital platforms and accounting systems for various tax processes. In its efforts to facilitate compliance and enhance the effectiveness of tax administration, URA implemented the EFRIS (Electronic Fiscal Receipting and Invoicing System). According to tax regulations, all VAT-registered taxpayers are required to utilize EFRIS to issue e-invoices, while VAT-unregistered taxpayers may voluntarily issue e-receipts for each business transaction. The URA validates and approves invoices with a fiscal document number, which is then made available to the taxpayer. Instead of depending on traditional paper-based methods, EFRIS utilizes digital technology to monitor transactions in real-time, thereby providing both efficiency and transparency to the tax system. The implementation of EFRIS by URA complements other computerized accounting systems such as Asycuda World, E-tax, Sun systems, and Enterprise Resource Planner that have been in use since 2009.

1.3 Statement of the Problem

Research has demonstrated that computerized accounting systems, such as QuickBooks, Pastel, OICS, and SAN, which are widely utilized in both private and public sectors, offer numerous advantages for various organizational functions. For an organization to effectively evaluate its performance, it requires critical information that is timely, accurate, and beneficial to its users. These systems enhance the efficiency of routine business transactions, ensuring timeliness, rapid

analysis, accuracy, and reporting (Sugut, 2014). Agbim (2013) indicates that Computerized Accounting Systems (CAS) allow management to oversee the financial performance of all business segments due to the availability of a diverse array of reports at short intervals. The implementation of the Electronic Fiscal Receipting and Invoicing System (EFRIS) by the Uganda Revenue Authority (URA), for instance, has improved record-keeping, streamlined tax filing and refunds, encouraged equitable taxation, and minimized revenue leakages (URA report, 2024). Nevertheless, despite its many benefits, the adoption of EFRIS encounters obstacles such as awareness, literacy levels, and resistance from certain segments of the business community (Uganda's business hub), which ultimately impacts the overall performance of URA. The impact of accounting computerization on the performance of accounting and finance departments in various organizations is mixed and contentious (Meigs, 2016). Computerized accounting systems have significantly aided some organizations in enhancing their financial reporting (Ahmad, 2013). Conversely, other organizations have reported adverse effects stemming from the computerization of accounting (Oladipupo and Ajape, 2013). Information and communication technology has revolutionized many firms within professional service industries; however, only a limited number have experienced similar advancements in the public accounting sector (Ahmed, A.I, 2017). It remains uncertain whether certain organizations, particularly government agencies and institutions in Uganda, are fully reaping the benefits of the computerization of their accounting processes, despite substantial investments in technology by the government in state-owned enterprises and agencies.

Stakeholders persist in expressing dissatisfaction regarding the inaccurate and inconsistent financial reporting by many of these organizations, particularly concerning the failure to recognize the value of their investments. For instance, the auditor general raised concerns that the Uganda

Revenue Authority (URA) reported a revenue collection of Ugx 130 billion in 2018, yet this figure was not documented (URA-Revenue Collection report of the Auditor General, 2018). Extensive literature indicates that while several studies have examined the impact of computerized systems on financial reporting within organizations, particularly banks, the influence of these systems on the overall performance of accounting and finance functions remains unclear. This situation was perceived by the researcher with discontent, prompting him to undertake this study.

1.4 Purpose of the Study

The purpose of this study was to investigate the effect of computer-based accounting on the performance of the finance function in government agencies in Uganda using a case study of Uganda Revenue Authority in Kigezi Region.

1.5 Objectives of the Study

i) To find out the extent to which URA in Kigezi Region uses a computerised accounting system

ii) To assess the effect of a computer-based accounting on the quality of accounting records maintained by Uganda Revenue Authority in Kigezi Region.

iii) To establish the effect of computer-based accounting on the quality of financial reporting by Uganda Revenue Authority in Kigezi Region

iv) To investigate the effect of computer-based accounting on safety of information maintained by Uganda Revenue Authority in Kigezi Region.

1.6. Hypotheses

i) Uganda Revenue Authority in Kigezi Region to a large extent uses a computerised Accounting system.

ii) There is a significant effect of computer-based accounting on the quality of accounting records maintained by Uganda Revenue Authority in Kigezi Region.

iii) There is a significant effect of computer-based accounting on the quality of financial reporting by Uganda Revenue Authority in Kigezi Region.

iv) There is a significant effect of computer-based accounting on safety of financial information maintained by Uganda Revenue Authority in Kigezi Region.

1.7. Scope of the study

Content scope: The study focused on the effect of computerization of accounting systems and the performance of the accounting and finance function at Uganda Revenue Authority. The major constructs used to assess the relationship were accuracy, fastness, reliability and information management.

Geographical Scope: The study was carried out in Uganda Revenue Authority in Kigezi Region which is made up of Kabale, Kisoro, Kanungu, Rubanda and Rukiga Districts.

Time Scope: The study covered data within the period of ten years from 2010 to 2023. This is also the period of computerization in Uganda Revenue Authority.

1.8. Significance of the Study

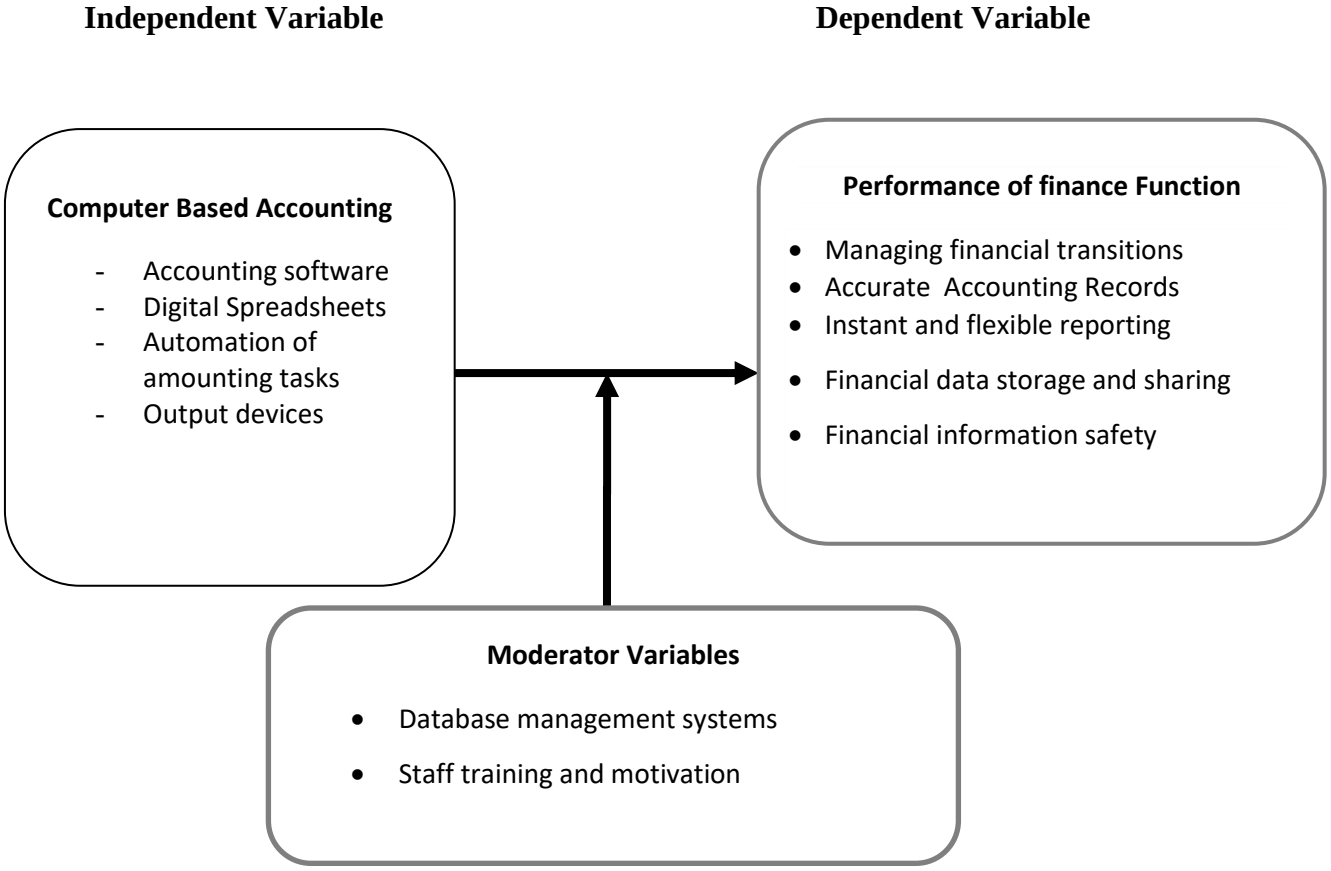
The study will help the management of Uganda Revenue Authority to understand the importance of using accounting software packages in preparing quality and reliable financial reports.

End users of computerized accounting system will also benefit from quick financial reporting and other services facilitated by the use of accounting software packages available in URA

The study also contributes to the literature on the relationship between computerized accounting on financial reporting particularly for large organizations such as Uganda Revenue Authority.

The findings of the study will be used as a basis for further research and policy making.

1.9. Conceptual Framework



Source: Adapted from (Meigs, 2016)

Figure 1.1: Conceptual Framework

The conceptual framework above illustrates that computer-based accounting serves as the independent variable, whereas the performance of the finance function is regarded as the dependent variable. Computer-based accounting encompasses the utilization of accounting software, digital spreadsheets, automation of accounting tasks, output devices, and accounting personnel. Conversely, the performance of the finance function entails the effective management of financial transactions, the generation of precise accounting records, immediate and adaptable financial reporting, the storage and sharing of financial data, and the safeguarding of financial information. Additionally, the conceptual framework highlights several moderating factors that enhance the utilization of computerized accounting systems, including data management systems, the level of training, and the motivation of accounting staff.

1.1.1 Operational definition of Key Terms and concepts

Accounting: Omolehinws (2009) defines accounting as a process that involves gathering and recording of financial information regarding an organization, applicable to both the private and public sectors. This also involves and analysing the data collected to facilitate decision making and presenting the pertinent information in a summarized format that is comprehensible to the user.

Computerized accounting: Omonuk (2009) defines computerized accounting as "a total suit of components that together comprise all inputs, storage, transactions, processing, collecting and reporting of financial transactions data." A computerized accounting system entails utilizing computers to process accounting data information, thereby facilitating quick decision making through timely generation of financial reports.

Performance: Nakigozi (2015) defines performance as the capacity to function effectively, generate profit, endure, expand and respond to the environmental opportunities and threats through by leveraging available resources. Performance of the finance function encompasses the quality of records, quality of financial reports and safe or security of information.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

This chapter reviews relevant literature on theories and empirical literature of numerous studies that are related to this study. It is organised in three components namely theoretical literature, empirical literature and summary of literature review as follows.

2.2 Theoretical Review

Resource-Based View Theory:

This research is founded on the resource-based view theory, which was developed by Jay Barney in the 1990s. The resource-based view (RBV) of firms centers around the idea of economic rent and perceives the company as a collection of capabilities. The RBV posits that a firm's sustained competitive advantage stems from its valuable, rare, inimitable, and non-substitutable resources, which are unique and well-organized, allowing for superior performance (Barney, 2006). The ability of firms to create or acquire these resources significantly influences their performance and competitiveness in relation to their rivals. A notable strength of RBV theory is its emphasis on unique resources and capabilities, in contrast to other theories that may predominantly focus on external factors. Additionally, RBV theory provides a long-term perspective on competitive advantage, acknowledging that resources and capabilities are not easily or quickly replicated by competitors. It highlights the internal factors within the organization. However, a major limitation of the Resource Based View (RBV) theory is its insufficient consideration of dynamic capabilities, which does not offer a framework for understanding how organizations can develop and adapt their resources and capabilities in response to changing market conditions and evolving customer demands. RBV remains pertinent due to its capacity to furnish a theoretical framework for

comprehending how the implementation of computerized accounting systems can aid in the acquisition and utilization of valuable resources and capabilities, ultimately resulting in a competitive advantage for URA. The RBV theory underscores the significance of identifying and leveraging unique and valuable resources and capabilities that are challenging for competitors to replicate. Such resources may encompass improved data management systems, advanced financial analysis tools, enhanced financial reporting capabilities, and increased efficiency in financial processes.

Expanding upon the Resource-Based View (RBV), Hoopes, Madsen, and Walker (2003) advocate for a broader argument regarding the sustained differences among companies and propose a comprehensive theory of competitive heterogeneity. Competitive heterogeneity denotes a persistent and systematic variation in performance among closely competing firms. This theory is pertinent to the current research as it aids organizations in enhancing their competitive performance to fulfill their primary objectives, mission, and vision. By implementing computerized accounting systems, URA can gain access to more precise and timely financial information, which can act as a crucial asset for decision-making and financial analysis.

Technology Acceptance Model (TAM):

The Technology Acceptance Model (TAM) was first introduced by Davis in 1986. This framework predicts a user's acceptance and utilization of Information and Communication Technology (ICT) within an organizational context (Akanbi & Adewoye, 2018). According to Davis (1989), TAM focuses on perceptions rather than actual usage. The model indicates that users are influenced by key factors that affect their decisions regarding how, where, and when they will utilize the technology. It further suggests that when users encounter a new technology, two specific factors

play a crucial role in their decision-making process concerning its usage (Alfred, 2014). These two factors are perceived usefulness (PU) and perceived ease-of-use (Davis, 1989). As defined by Davis (1989), Perceived Usefulness (PU) refers to the extent to which an individual believes that utilizing a specific system will enhance their performance; whereas, Perceived Ease-of-Use pertains to the extent to which an individual believes that using a particular system will lead to increased productivity. This model is pertinent to the research as it elucidates the rationale behind organizations' decisions to adopt or implement computerized accounting systems. The primary motivations for this adoption arise from the advantages offered by computerized accounting systems and their overall contribution to enhancing the performance of the finance function and the organization as a whole.

2.3 Empirical Literature Review

2.3.1 The use of computerised accounting systems in organisations

Computerized accounting systems utilize computers and their capabilities to perform accounting functions within an organization (Abiahu, 2014). Vitez (2010) noted that traditional paper ledgers, manual spreadsheets, and handwritten financial statements have all been converted into computerized systems that can swiftly transform individual transactions into financial reports. Computerized Accounting Systems adhere to the same principles of journals, ledgers, reports, and statements as found in manual systems. These computerized systems merely streamline posting functions and other fundamental tasks into a 'behind the scenes' operation. Additionally, companies can easily generate reports and financial statements, facilitating improved performance management reviews. Mohd Fazil et al. (2012) and Oladipupo and Ajape (2013) advocated for the adoption of computerized accounting systems after discovering that 80 percent of SMEs in Malaysia and Nigeria have embraced CAS. Certain organizations may refrain from implementing

computerized accounting systems due to their dependence on the specific nature of the business and its location (Mohd Fazil et al., 2012). Aziz & Mazwita (2022) contend that a lack of accounting skills and insufficient training significantly affect the implementation of accounting software systems. This is elucidated by the Technology Acceptance Model theory, which posits that the adoption of a system is contingent upon its perceived usefulness and perceived ease of use. Researchers have indicated that utilizing computerized accounting systems is advantageous; for instance, Scovia et al. (2015) examined the effects of computerized accounting systems on financial reporting within the Ministry of Local Government in Rwanda and discovered that CAS enhances accountability and ensures timely financial reporting. Imeokparia (2013) asserts that a firm's financial outcomes are invariably linked to the extent of investment in and enhancement of the accounting information system employed.

Additionally, Kharuddin et al. (2010) examined that in the field of accounts and finance, the manual input in financial reporting has been supplanted by computer software, facilitating rapid reporting as well as the efficient storage and processing of a company's financial data. Moreover, Oladipupo and Ajape (2013) determined that the factors influencing the degree of utilization of the computer-based accounting system include the reduction of overhead costs, the effectiveness and efficiency of business processes, the necessity to store substantial amounts of data, and the provision of qualitative information for management decision-making.

2.3.2 Computerized Accounting Systems and performance of the finance function

Organizations are established to accomplish specific objectives; thus, the sustainability and success of an organization hinge on the effectiveness with which it manages its internal operations

(Popova, 2011). These internal operations are overseen by various organizational functions, including audit, information technology, human resources, finance, and marketing, among others.

The finance function acts as a benchmark of high performance for other organizational functions, as it interacts with multiple functions and can be likened to the spider at the center of the organizational web (De Waal, Waal, Bilstra, and Bootsman 2022). Accounting represents the method by which business owners oversee their company's financial data to facilitate improved decision-making regarding their enterprises (Osmond, 2011). Owners, managers, investors, and other stakeholders require financial information to inform their decisions. Accounting delivers financial insights about both businesses and not-for-profit organizations. Financial accounting is the discipline of systematically identifying, measuring, recording, classifying, and summarizing transactions and events of a financial nature in a meaningful way, and subsequently communicating, analyzing, and interpreting the results thereof (Woode & Sangster, 2008).

Prior to the advent of information technology, accounting tasks were conducted manually (Osmond, 2011). Tanenbaum (2010) noted that the manual processing of accounting data is excessively slow and labor-intensive within the banking sector. Consequently, utilizing a computerized accounting system for recording, analyzing, and interpreting financial or accounting information is advantageous. This is because computerized accounting systems guarantee greater speed, accuracy, and reliability of financial data compared to traditional manual accounting methods (Shiraj, 2015; Ware, 2015). Due to the limitations of manual accounting systems, numerous private and public organizations have transitioned to computerized accounting systems. Ntayi et al. (2009) indicated that with manual accounting systems, all records are maintained on paper, and in the event of uncertainties such as severe floods, landslides, or fires, valuable data may be entirely lost. In contrast, computerized accounting systems, along with the integration of

internet networks in the realm of information technology, facilitate easy backup and restoration processes, as well as the implementation of passwords to prevent unauthorized access, thereby ensuring the security and safety of information.

The implementation of computer technology has significantly influenced all sectors globally and has led to a substantial transformation, particularly in business operations both domestically and internationally (Haigh, 2011). Since the 1950s, when the use of computers for information storage and processing began, it has become simpler and faster to manage large volumes of data and generate more precise and timely reports (Kharuddin et al., 2010). Computers assist in the preparation of accounting documents such as cash memos, bills, invoices, and accounting vouchers. In this context, computerized accounting systems offer user-defined templates that enable quicker and more accurate transaction entries, allowing for the automatic generation of all documentation and reports. The processing speed of data by computers is unparalleled.

The accounting and finance functions, along with the organizations as a whole, must adopt ICT to enhance performance, as evidenced by the studies conducted by Taiwo and Agwu (2016) and Khan (2017), which confirmed a significant positive correlation between ICT, CAS, and organizational performance. The advancement of computer technology has fundamentally altered accounting systems, and research indicates that a firm's financial outcomes are directly influenced by the extent of investment and enhancement in the accounting information system utilized (Imeokparia, 2013). The primary aim of an accounting system within an organization is to process financial data regarding the organization's activities and to generate financial statements at the conclusion of the accounting period (deSantis, 2010). Akesinro and Adetoso (2016) noted that computerized accounting systems significantly positively impacted a bank's profitability and customer engagement. Moreover, Amahalu, Abiahu, and Obi (2017) asserted that computerized accounting

positively influenced ROA, NPM, and ROE. This suggests that without a computerized accounting system, the organization and its overall functions cannot achieve their intended goals and objectives. Further research supports this notion; for instance, Kyeremeh, Prempeh, and Afful Forson (2019) found that ICT positively affects performance through enhanced customer service delivery; Akanbi and Adewoye (2018) reported that the adoption of Accounting Information Systems (AIS) significantly positively impacts gross profit margin, net operating profit, return on capital employed, and return on total assets; Ironkwe and Nwaiwu (2018) indicated that CAS positively and significantly affects both financial and non-financial indicators of companies; and research by Borhan and Nafees (2018) and Kashif (2018) demonstrated a significant impact of CAS on financial performance. Consequently, CAS cannot be overlooked if an organization aims to fulfill its intended objectives.

Research has shown that a lack of accounting skills and insufficient training significantly and positively influence the implementation of accounting software (Mazwita, 2022), suggesting that the system's functionality may be compromised if it is impacted in any manner. A study by Masanja (2019) revealed a notable positive correlation between these two elements (cost and management support) and financial performance, indicating that cost and management support are crucial factors influencing the adoption of Computerized Accounting Systems (CAS). These findings align with the Technology Acceptance Model.

Focusing specifically on accounting information systems, the advent of Information and Communication Technology (ICT) has led to the integration of computers in executing accounting tasks within organizations and the development of accounting software solutions. In today's competitive landscape, any organization aiming to thrive in a volatile environment must prioritize ICT considerations (Akanbi & Adewoye, 2018). Accounting software, which encompasses a range

of computer programs designed to carry out accounting functions, is a vital component of computerized accounting systems (Ware, 2015). This application software is responsible for recording and processing accounting transactions across various functional modules, including accounts payable, accounts receivable, payroll, and trial balance (Ware, 2015). Notably, CAS have been employed to enhance accounting operations (Taiwo, 2016). CAS offer numerous advantages over traditional manual systems, such as increased speed, accuracy, reliability, backup capabilities, and flexibility, among others. The CAS plays a crucial role in gathering and documenting data and information related to economically impactful events for organizations, facilitating communication with both internal and external stakeholders (Ganyam & Ivungu, 2019; Olusola, Olugbenga, Zacchaeus, & Oluwagbemiga, 2013). The functions of CAS encompass (Taiwo & Agwu, 2016): efficient data collection and storage; classification of financial data; and summarization and interpretation of financial information for external users. These functions are similar to those performed by the finance function.

The significance of computerized accounting in reporting is gaining recognition (Yaser, 2013). After examining the history and fundamental nature of Computerized Accounting Systems, it is essential to evaluate the role of financial reporting in every organization. The situations presented by Enron and other firms such as WorldCom, Tyco, Adelphia, Global Crossing, and Xerox compel both management and users of accounting data to closely scrutinize the details of financial statements (Romney et al., 2012). As noted by Greuning (2006), financial reporting involves the presentation of a complete set of financial statements, which includes a statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash flows for the period, along with notes and explanatory notes regarding the accounting policies applied. In the contemporary computerized, interconnected, global business landscape, the

accounting profession faces numerous complex challenges that were previously non-existent. For example, there are questions regarding how to capture and document new business transactions and events, develop value-added business and information processes, create new value-chain and supply-chain opportunities, disseminate valuable knowledge to a diverse range of information consumers, and provide assurance services across the full spectrum of economic activities, which highlight some of the more pressing topics of interest. A computerized accounting system enables firms to record a substantial volume of transactions rapidly and efficiently, while also preparing a comprehensive array of detailed financial reports. The impact of computerized accounting systems is profound on accounting tasks and the performance of the banking sector, as computers can manage the recording process, allowing more time for analysis, planning, and control of financial operations for management, thereby generating a greater volume of analytical information for decision-making purposes.

CAS enables the generation of financial statements from data stored in the database (Amahalu, Abiahu, & Obi, 2017), thus enhancing the security of records within a CAS.

El-Dalabeeh (2012) noted that computerized accounting information systems are crucial in minimizing costs, which also serves as a vital function of accounting and finance, suggesting that CAS influences the performance of the finance function.

Daoud and Triki (2013) remarked that many companies utilizing computerized accounting information systems possess significant potential to enhance their business performance.

Amveko (2011) discovered that CAS affects the quality and precision of financial reports, ultimately reflecting efficiency. Nevertheless, there is a lack of studies investigating the effect of

computerized accounting on the performance of the finance function, thereby justifying the need for this research.

2.4. Summary of literature review

Computerized accounting systems seem to exert a considerable impact on the quality of financial reports. In addition to the existing disagreements, the literature review has revealed a gap in the research; specifically, there is a deficiency of studies examining the effects of computerized accounting systems on government agencies, particularly the Uganda Revenue Authority. This current study aims to address this gap.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter describes the research methodology. It provides the research design, study population and sampling, data collection instruments, data collection procedure, data analysis, validity and reliability, ethical considerations and limitations of the study.

3.2 Research Design

The research design refers to the various ways in which research can be conducted to answer the question being asked (Egbunike and Abiahu, 2017). In this study, the researcher used a descriptive research design with purely quantitative approach. This research design allowed the researcher to gather information, summarize, present, and interpret it for clarification (Peter, Kamau, & Ombui, 2018). The study used a single case study to facilitate greater understanding of the phenomenon. A quantitative approach was used to allow for the collection of a large mass of data from respondents in order to explain, describe, understand and predict the patterns of the phenomenon under study (Amin, 2005).

3.3 Study Population

The target population was made of employees of Uganda Revenue Authority in Kigezi Region. The population under study was comprised of 86 URA Staff in Kigezi region both at regional offices and Boarder areas with Rwanda, Democratic Republic of Congo and Tanzania. Because this population is small, (Less than 100) the study used a census instead of Sampling.

3.4 Data Sources

The study relied on primary data obtained from a structured questionnaire administered to respondents. Primary data refers to data an investigator originates for the inquiry at hand. The study utilised a structured questionnaire. A questionnaire is a "formalized set of questions for eliciting information" (Agbim, 2013). Primary Source: This is the original data source i.e. one in which data is collected first hand by the researcher for a specific research purpose. Primary data is original from the interviews (Shiu et al., 2009). Questionnaires and interviews were administered to solicit information from management and employees.

Secondary Source**:** Shiu et al. (2009) defines secondary data as historical data structures of variables previously collected and assembled for some research problem or opportunity situation other than the current situation. Secondary data is a viable alternative source of information which provides comparative and contextual information that can result in other discoveries. This is available from various sources such as textbooks, newspapers, journals and internet.

3.5 Data Collection Instruments

Self-Administered Questionnaire: These constituted the main study instruments because they were easy to pre-test, to a large group of respondents and also gave clear specific responses (Sarankatos, 1998). The researcher used both open and close ended questions which required specific answers. Questions were printed in clear and simple language possible for the respondents to understand. The respondents selected the correct options by ticking the correct answers.

3.6 Validity and Reliability of Research Instruments

Validity: Validity is the degree to which results obtained from the field actually represent the phenomenon under study. Validity of a questionnaire refers to the extent to which it measures what it claims to measure (Mugenda, 2003). In testing validity, the researcher prepared questionnaires and presented them to the supervisor for scrutiny and suggestions on the relevance, clarity and suitability of the information. The supervisor then made suggestions which were incorporated into the final draft. According to Krejcie and Morgaan (1970) pre-testing the instruments enable the identification of errors and its correction. Such deficiencies include unclear and ambiguous questions (Krejcie and Morgaan, 1970). The content validity index in this study was found to be 0.943

Reliability: Reliability is the measure of the degree to which the instrument yields consistent results after repeated trials (Hair et al., 2006). The pre-test improved the reliability of the instrument. Reliability was tested by use of Cronbach's Alpha (Hair et al., 2006; Krejcie and Morgaan, 1970).) Cronbach's Alpha was calculated to be 8.45, above the recommended 0.7, for the data collected to be reliable (Hair et al., 2006; Krejcie&Morgaan, 1970). Cronbach's Alpha was established for every variable which formed a scale, the overall reliability of all items was 0.8417 these results are reliable as their reliability values exceeded the prescribed threshold of 0.7.

3.7. Research Procedure

A letter of introduction will be obtained from the Faculty of Business Administration of Uganda Christian University-Bishop Barham College. Before the data collection, questionnaires were pre-tested. The researcher distributed the questionnaires personally at the respondents' place of work.

The researcher left the questionnaires with the respondents and picked them after two weeks. Each questionnaire was coded. The records were checked for errors and prepared for analysis.

3.8 Measurement of variables

The questionnaire was designed using both nominal and interval scales. The nominal scale was used for bio-data collection while the interval scale was used for questions on the issue to be addressed in the study. The interval scale was structured in a Likert scale form and weighting given to each point in the scale as follows: Strongly Agree (SA) = 5 points; Agree (A) = 4 points; Strongly Disagree (SD) = 1 points; Disagree (D) = 2 point; Not sure (N) = 3 points. The items in the demographic characteristics of respondents were measured using both nominal and interval scales. On the other hand, items in the body of the questionnaire were measured by a LIKERT scale. This is a very popular rating scale for measuring ordinal data. A five item LIKET scale of Strongly Agree, Agree, Not Sure, Disagree and Strongly Disagree was used in this case.

3.9 Data Analysis Techniques

The study employed both descriptive and inferential statistical techniques. The descriptive statistics included the means and standard deviations, minimum, and maximum values. The hypotheses were tested using simple linear regression. Simple linear regression analyses the relationship between a dependent variable and one independent variable by estimating coefficients for the equation on a straight line. The goodness of fit of the model is evaluated using the Coefficient of Determination (R-squared). The analyses were conducted using the Statistical Package for Social Sciences (SPSS) Ver. 22 statistical software. The analysis of research was done in four stages of categorization; frequency distribution; measurement; and interpretation. The

collected data from the respondents was categorized according to specific questions or study objectives. Then, the data was properly sorted, recorded, coded, edited, and analysed to find out the relationship between variables. Similar information was grouped together in respect with the formulated study objectives. Frequency distribution, that is the tabulation of data in classes, was developed in order to indicate the number of cases or distribution of cases falling into different categories. Basing on the objectives of the study, the quantitative data were then be entered into the computer software (SPSS, Version 21.0) for statistical analysis and the results were presented in form of charts, graphs, tables, frequencies and percentages for easy understanding and interpretation. The correlation analysis was used to establish the relationship between a computerised Accounting and performance of the accounting function in URA. Qualitative data was processed to generate qualitative results and be triangulated with quantitative results for better understanding.

3.10 Ethical Consideration

The respondents were briefed about the importance of the study for their own benefit and assured of confidentiality. The researcher was given introductory letter from the University which was presented to the management of Uganda Revenue Authority service centres to seek permission and consent. The data obtained from the respondents was treated purely as academic and confidential for the safety, social and psychological wellbeing of the respondents.

The researcher was protected by the statutory rights of the participants investigated and avoided undue intrusion, obtain informed consent and protect their privacy rights. The researcher framed research questions objectively so as to widen the scope of the study and maintain confidence in the research process. The researcher was sensitive of social and cultural differences and considered

conflicting interests. Lastly, the researcher endeavoured to report all findings completely, and objectively with full information on methodologies to allow research work to be assessed by colleagues and to increase public confidence and reliability.

3.11 Limitations of the Study

The study was constrained by some respondents not being readily available and being reluctant to complete the questionnaires thereby causing delay in the process. Lack of benchmark data as there has not been much research on this particular subject was another constraint; however, the researcher used the literature on computerised accounting systems and functional roles of the finance function to counter this limitation. Other constraints included limited time and financial resources. Despite the limitations associated with the research, the researcher was able to obtain meaningful results.

CHAPTER FOUR

PRESENTATION ANALYSIS AND INTERPRETATION OF FINDINGS

4.0 Introduction

This chapter gives the presentation, analysis and interpretation of the results of the study. It includes the descriptive and inferential statistics. The chapter is presented in accordance with the research objectives to show the results of the demographic characteristics of respondents, the extent use of computerised accounting system, the relationship between computerised accounting system and quality of records, the relationship between computerised accounting system and quality of financial reporting and the relationship between computerised accounting system and safety of information using the following tests; Anova Variance, Regression analysis and tabulations.

4.1 Response Rate

Response rate is also referred to as the return rate or completion rate. It is defined as the number of people who answered the survey divided by the number of people in the sample, usually expressed as a percentage (Fincham, 2008). It is calculated by dividing the number of questionnaires returned by the sample size expressed as a percentage. Some researchers subtract the number of undeliverable questionnaires from the initial sample size to obtain the denominator, which according to (Mitchell, 1989) determines the questionnaire's success in inducing respondents to return the questionnaires. Out of the population of 86, only 71 respondents completed the questionnaires with the help of the researcher which implies a response rate

of 83%.

4.2. Descriptive Statistics-Demographics

This section highlights the findings on the demographic characteristics of respondents using the descriptive statistics. The characteristics considered in this study were gender, age, marital status, educational level and experience. The above characteristics were chosen to enable the researcher understand the respondent's characteristics and form appropriate interpretation of the research findings.

4.2.1. Gender of Respondents

The gender of respondents was considered important in this study. Therefore, the findings on these characteristics were presented table 4.1 below.

Table 4.1 Gender

Gender	**Frequency**	**Percentage**
Male	43	60.6
Female	28	39.4
Total	**71**	**100**

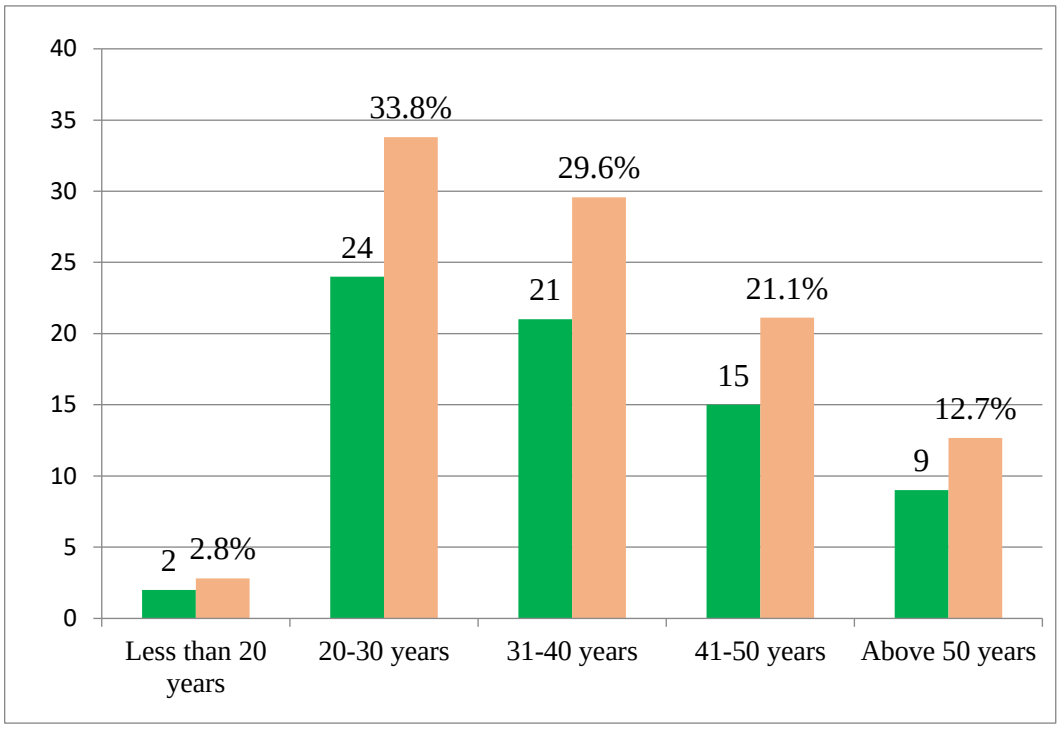
Source: Primary Data, September 2024

The findings in table 4.1 indicate that 43 were males who represented 60.6 % of respondents while 28 were females who represented 39.4% of the respondents. This implies that the most of the respondents were males.

4.2.2. Age of Respondents

The age of respondents was also considered as important to be explored in this study. The figure 3 below 4.1 shows findings.

Figure 4.1: Age



Source: Primary Data, September 2024

The results in figure 4.1 above indicates that 24 respondents representing 33.8% were between the age of 20-30; 21 respondents representing 29.6% were between the age of 31-40 years, 15 respondents representing 21.1% were between the age of 41-50; 9 respondents representing 12.7% were above the age of 50; 2 respondents representing 2.8% were less than 20 years. The above results showed that a majority of the respondents were between the age of 20-30. This is because of recruiting young graduates who are flexible to work upcountry but also possess computer skills and knowledge.

4.2.3. Marital Status of Respondents

In this research, the marital status was also found as an indicator of data analysis and interpretation. The findings are presented in table 4.2 below:

Table 4.2 Marital Status

Marital status	**Frequency**	**Percentage**
Single	25	35.2
Married	31	43.7
Widowed	9	12.7
Divorced	2	2.8
Separated	4	5.6
Total	**71**	**100**

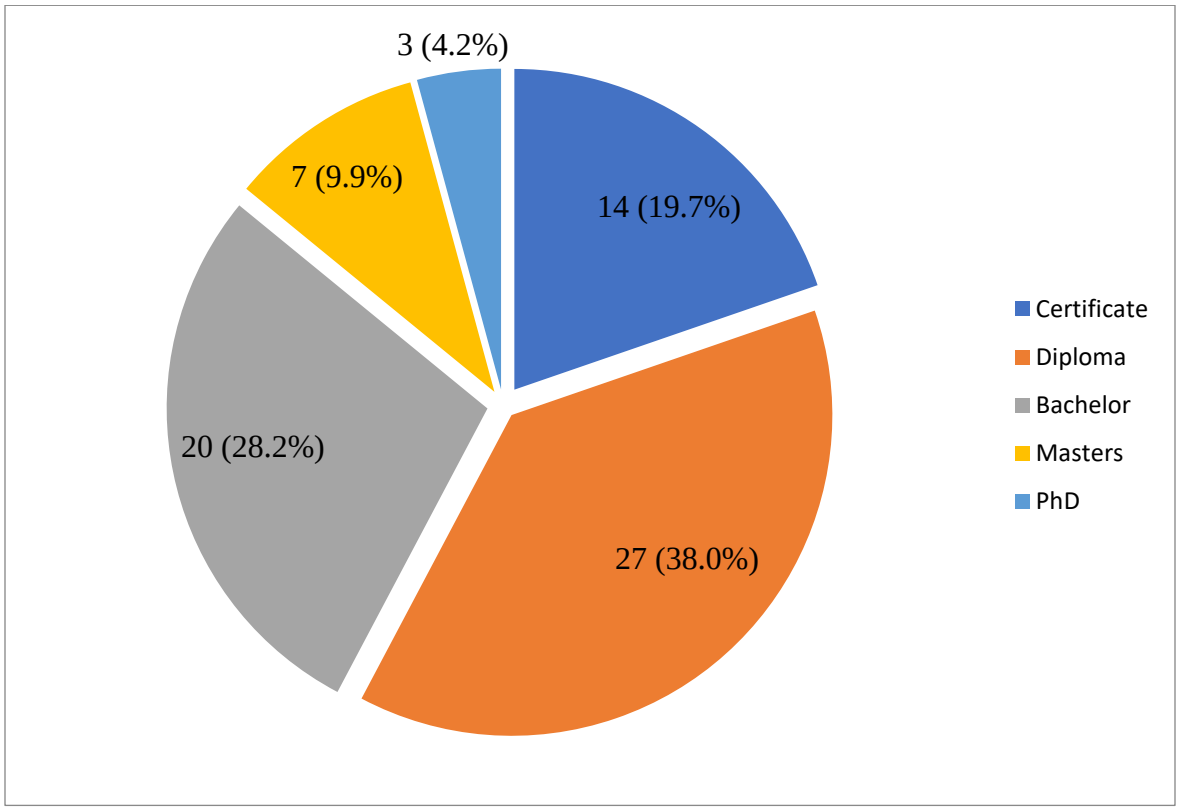
Source: Primary Data, September 2024

The findings in the above table 4.2 shows that 31 who represented 43.7% of respondents were married, 25 who represented 35.2% were single, 9 who represented 12.7% were widowed, 4 who represented 5.6% of respondents were separated and 2 who represented 2.8% of respondents were divorced. Based on the table above, a majority of the respondents were married. The representation of singles in such a big number can be explained by the graduate trainee recruitment policy.

4.2.4. Educational Level of Respondents

In this study, educational level of respondents was considered crucial to the study. The figure 4.2 below shows the findings of the educational level of respondents.

Figure 4.2: Educational Level



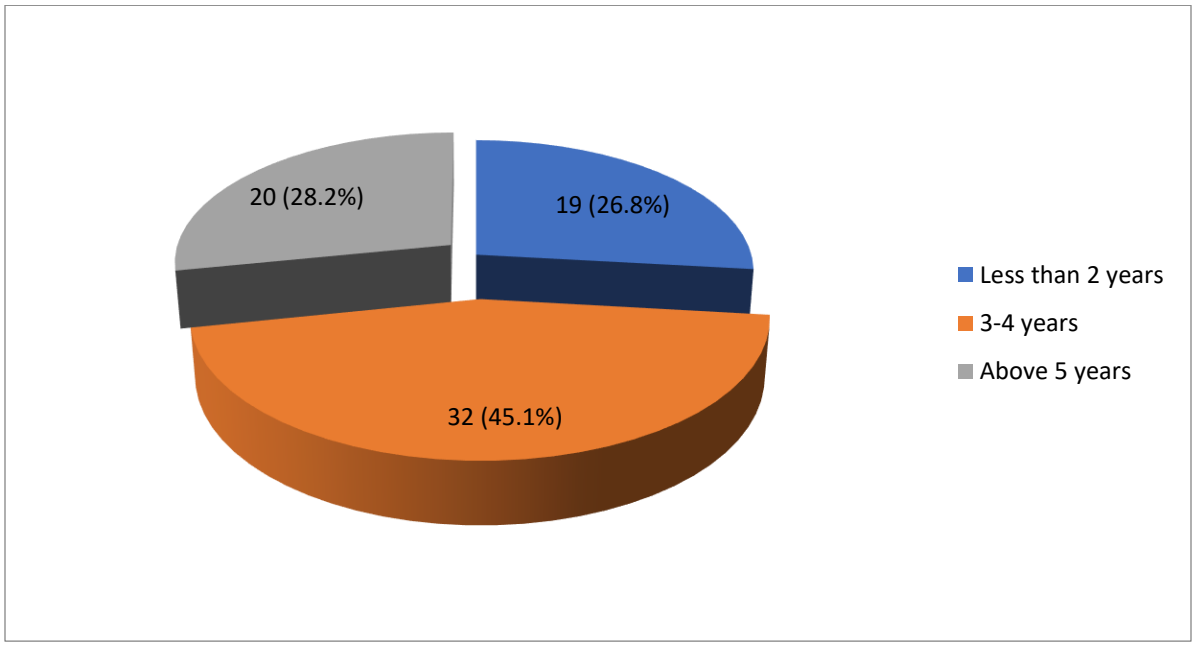
Source: Primary Data, September 2024

The findings in the figure 4.2 above show that 27 who represented 38.0% of respondents had diploma, 20 who represented 28.2% of respondents had Bachelor's degree, 14 who represented 19.7% of respondents had certificate, 7 who represented 9.9% of respondents had Masters' degree while 3 who represented 4.2% of respondents had PhD. The most of respondents had diploma and Bachelors' degree.

4.2.5. Experience of Working in URA

In this study, working experience of respondents was considered crucial to the study. The results are presented in figure 4.3 below.

Figure 4.3: Duration in Service



Source: Primary Data, September 2024

The findings in the figure 4.3 above show that 32 who represented 45.1% of respondents had the experience of between 3-4 years, 20 who represented 28.2% of respondents had the experience of above 5 years and 19 who represented 26.8% of respondents had the experience of less than 2 years This implies that a majority of the respondents had served for a short period in terms of years.

4.3. Descriptive Statistics-Study objectives

To show the responses to the questions in the questionnaire, tabulations were used to indicate the variations in line with the study objectives. The results from the tabulations are presented in tables 4.3-4.6

4.3.1 Objective one: The extent of use of a computerized Accounting System in URA

Respondents were asked to react to statements that describe the effective use of a computerised accounting system and the results are summarised in the table below.

Table 4.3 Extent of use of a computerised accounting system

		Percentages (%)					
SN	**Items/variables**	**SA**	**A**	**DA**	**SD**	**M**	**S.Dev**
1	URA maintains and uses a computerised accounting system	34.6	50.0	14.4	1.0	4.03	1.01
2	The software used is tailor made for the URAs accounting system	40.4	47.1	12.5	0.0	4.15	0.94
3	URA uses the software to record all business transactions	28.8	64.4	6.7	0.0	4.15	0.73
4	Financial reports of the agency are generated automatically using the software	23.1	74.0	1.9	1.0	4.16	0.61
5	URA has all the equipment required for an effective computerised system	39.4	59.6	1.0	0.0	4.38	0.54
6	The accounting department employees have the required skills to use a computerised system	75.0	24.0	1.0	0.0	4.73	0.51
7	URA has a stable and fast internet connection access	25.0	50.0	12.0	13.0	4.44	0.54
8	Employees of URA find it easy to use the company's computerised system	55.5	33.1	10.5	0.9	3.92	0.60
	Aggregate average statistics	**40.2**	**50.28**	**7.5**	**1.99**	**4.25**	**0.69**

Source: Primary Data, September 2024

Key: SA= Strongly Agree,**A=** Agree**, DA=**Disagree, **M=**Mean and **S.Dev=**Standard Deviation

According to table 4.3, 40.2% of the respondents strongly agreed, 50.28% agreed, 7.5% disagreed and only 1.99% strongly disagreed. Based on the results, a majority of the respondents are alive to

the fact that to a large extent, the URA utilises the computerized accounting system. This is further reflected by the resultant mean of 4.25 and the standard deviation of 0.69 that implies a small variability in the way respondents answered questions.

4.3.2 Objective Two: Effect of computerised accounting on the quality of accounting records.

Results for the responses by the respondents for the research conducted are summarised in the table below

Table 4.4: Effect of computerised accounting systems on the quality of accounting records

		Percentages (%)						
SN	**Items/variables**	**SA**	**A**	**N**	**DA**	**SD**	**M**	**S.Dev**
1	The system processes and keeps large amounts of accounting data	41.3	47.1	0.0	10.6	1.0	4.17	0.95
2	Accounting records kept are free from errors due to the use of a computers	7.7	77.9	0.0	13.5	1.0	3.78	0.81
3	Posting transactions and generally double entry are simplified by the computerized system	8.7	62.5	0.0	26.0	2.9	3.48	1.06
4	Arithmetic errors have been minimized by the use of a computerized system	6.7	58.7	1.0	31.7	1.9	3.37	1.06
5	The system generates large volumes of accounting data at a low cost	36.5	59.6	0.0	3.8	0.0	4.29	0.66
6	There is standardization of accounting routines and procedure	79.8	19.2	0.0	1.0	0.0	4.78	0.48
7	Management has greater control of accounting data due to the use of a computerized system	25.0	63.5	1.0	10.6	0.0	4.03	0.83
	Aggregate average statistics	**29.4**	**55.5**	**0.28**	**13.9**	**0.97**	**3.98**	**0.84**

Source: Primary Data, September 2024

Key: SA= Strongly Agree,**A=** Agree**, DA=**Disagree, **N**=Not sure **M=**Mean and **S.Dev=**Standard Deviation

According to table 4.4, 29.4% of the respondents strongly agreed, 55.5% agreed, 13.9% disagreed, 0.28% were not sure and only 0.97% strongly disagreed that computerized accounting system have an impact on the quality of records kept by URA. The mean of 3.98 confirms the findings and the standard deviation of 0.8 shows that there is a small variability in the answers given by respondents.

4.3.3. Objective Three: Effect of computerised accounting on the quality of financial Reporting

The statistical data was based on the responses to questions as indicated in the table below;

Table 4.5: **Effect of computerised accounting on the quality of financial reporting**

		Percentages (%)					
SN	**Items/variable**	**SA**	**A**	**DA**	**SD**	**M**	**S.Dev**
1	Financial reports are timely generated for decision making by the users	14.4	55.8	28.8	1.0	3.54	1.09
2	Reliability of financial statements has been improved by the use of a computerised system	10.6	27.9	59.6	1.9	2.86	1.17
3	Arithmetic errors in financial reports have greatly reduced due to computerisation	15.4	48.1	35.6	1.0	3.41	1.15
4	Auditing of financial statements has been simplified due by the computerised system	14.4	54.8	29.8	1.0	3.52	1.10
5	Stakeholders greatly rely on the financial reports when making investment and other decisions	33.7	52.9	12.5	1.0	4.06	0.96
6	Financial reports are generated instantly whenever they are needed for decision making	90.4	9.6	0.0	0.0	4.90	0.30
	Aggregate average statistics	**29.82**	**41.52**	**27.72**	**0.98**	**3.72**	**0.96**

Key: SA= Strongly Agree, **A=** Agree**, DA=**Disagree, **M=**Mean and **S.Dev=**Standard Deviation (**Source**: Primary Data, September 2024)

According to table 4.5, 29.82% respondents strongly agreed, 41.52% agreed, 27.72% disagreed and only 0.98% strongly disagreed that computerized accounting system bears an impact on the quality of financial reporting in URA. The mean of 3.72 shows that more than 50% of the

respondents agreed that the use of a computerized accounting system affects the quality of financial reporting URA and the standard deviation of 0.96 implies a low variability in the answers given by respondents.

4.3.4 Objective Four: Effect of computerised accounting systems on the safety of information

The findings of the study for this objective based on the responses from the respondents is summarised in the table below

Table 4.6: Effect of computerised accounting systems on the safety of information

		Percentages (%)					
SN	**Items**	**SA**	**A**	**UD**	**DA**	**M**	**S.Dev**
1	There is a password for data and information protection at all URA branches	26.0	35.6	0.0	38.5	3.49	1.25
2	There are password restrictions for specific system functions	31.7	31.7	3.8	32.7	3.63	1.24
3	There is an effective data security control for the whole organisation	20.2	35.6	0.0	44.2	3.32	1.23
4	The information about the company's transactions is fully secured	27.9	27.5	0.0	34.6	3.59	1.23
5	The system can easily save and backup all the information in case of a mishap	21.2	41.3	0.0	37.5	3.46	1.20
	Aggregate average statistics	**25.4**	**34.34**	**0.76**	**37.5**	**3.50**	**1.23**

(**Source**: Primary Data, September 2024)

Key: SA= Strongly Agree, **A=** Agree**, N=** Not sure**, DA=**Disagree, **M=**Mean and **S.Dev=**Standard Deviation

Table 4.6 indicates that 25.4% of the respondents strongly agreed, 34.4% disagreed, 0.76 were not able to respond and 37.5% disagreed that computerised accounting systems affect the safety of

information generated for URA. The standard deviation of 1.23 implies a high variability in the answers given by the respondents.

4.4 Inferential statistics

Linear regression analysis was used to study the influence of the independent variables on the dependent variables. The independent variable is the computer-based accounting whereas the dependent variable is performance of the finance function.

Test of Hypotheses

The three (3) key hypotheses developed for the study were tested using simple linear regression and the results are summarized in the following tables:

Analysis of Hypothesis One:

H_1: There is a significant effect of computerization of accounting on the quality of financial records at URA

Table 4.7 Model summary of hypothesis one

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.702[a]	.493	.490	2.07979

a. Predictors: (Constant), computerization of accounting

Source: SPSS Ver. 22

The Table above shows information pertaining to the model summary. The model showed an R Square value of 0.493; this explains the proportion of variance in the dependent variable explained

by the independent variable. The Adjusted R squared value of 0.490 implies that computerization of accounting explains about 49% quality of accounting records at URA in Kigezi Region.

Table 4.8 ANOVA[a] output of hypothesis one

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	15.927	1	15.927	3.682	.048[b]
Residual	376.320	87	4.326		
Total	**392.247**	**88**			

a. Dependent Variable: Quality of accounting records

b. Predictors: (Constant), computer-based accounting

Source: SPSS Ver. 22

The Table above shows the F-statistic (ratio of the mean regression sum of squares divided by the mean error sum of squares) which is used to check the statistical significance of the model. The F-statistic value of 3.682 (p = .048); thus, the p-value is less than 0.05, therefore the hypothesis that all the regression coefficients are zero is rejected.

Table 4.9 Model Coefficients[a] of hypothesis one

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	9.204	2.253		4.086	.000
Computer Based accounting	0.195	0.102	0.202	1.919	.058

a. Dependent Variable: Quality of accounting records

Source: SPSS Ver. 22

The Table above shows the value of the coefficients of the model. The t-statistic of our variable of interest (computer-based accounting) is 1.919 (p=.058), this confirms that the variable has a positive and statistically significant effect; the alternate hypothesis is accepted while the null hypothesis rejected. Thus, there is a significant and positive effect of computer-based accounting on the quality of records at Uganda Revenue Authority in Kigezi Region. This means that the more organizations employ computerized accounting systems, the better the quality of records kept.

Analysis of Hypothesis Two:

H_1: There is a significant effect of computer-based accounting on the quality of financial reporting at URA in Kigezi Region

Table 4.10 Model summary of hypothesis three

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.782[a]	.612	.586	1.34556

a. Predictors: (Constant), computer-based accounting

Source: SPSS Ver. 22

The Table above shows information pertaining to the model summary. The model showed an R Square Value of .612 which explains the proportion of variance in the dependent variable explained by the independent variable. The Adjusted R Square Value of 0.586 implies that

computer-based accounting explains about 58.6% of the quality of financial reporting at URA Kigezi Region.

Table 4.11 ANOVAa output of hypothesis two

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	26.843	1	26.843	14.826	.000[b]
Residual	157.517	87	1.811		
Total	184.360	88			

a. Dependent Variable: Quality of financial reporting

b. Predictors: (Constant), Computer Based Accounting

Source: SPSS Ver. 22

The Table above shows the F-statistic (ratio of the mean regression sum of squares divided by the mean error sum of squares) which is used to check the statistical significance of the model. The F-statistic value of 14.826 (p = .000); thus, since the p-value is less than .05 the hypothesis that all the regression coefficients are zero is rejected.

Table 4.12 Model Coefficients of hypothesis two

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.618	1.457		8.658	.000
Computer Based Accounting	.254	.066	.382	3.850	.000

a. Dependent Variable: Quality of Financial Reporting

Source: SPSS Ver. 22

The Table above shows the value of the coefficients of the model. The t-statistic of our variable of interest (Accounting Software Usage) is: 3.850 (p=.000), this confirms that the variable has a positive and statistically significant effect; the alternate hypothesis is accepted and null rejected. Thus, there is a significant and positive effect of computer-based accounting on the quality of financial reporting at URA Kigezi Region. This means that the more organizations employ computerized accounting systems, the better the quality of financial reports produced.

Analysis of Hypothesis Three:

H_1: There is a significant effect of computer-based accounting on the safety of financial information at URA Kigezi Region

Table 4.13 Model summary of hypothesis three

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.548[a]	.301	.299	1.51456

a. Predictors: (Constant), Computer Based Accounting

Source: SPSS Ver. 22

The table above shows information pertaining to the model summary. The model showed an R Squared Value of .301; which explains the proportion of variance in the dependent variable explained by the independent variable. The Adjusted R Square Value of 0.299 implies that

computer-based accounting explains about 29.9% of safety of financial information at URA Kigezi Region.

Table 4.14 ANOVAa output of hypothesis three

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.531	1	27.531	12.002	.001[b]
	Residual	199.570	87	2.294		
	Total	227.101	88			

a. Dependent Variable: Safety of financial information

b. Predictors: (Constant), Computer Based Accounting

Source: SPSS Ver. 22

The table above shows the F-statistic (ratio of the mean regression sum of squares divided by the mean error sum of squares) is used to check the statistical significance of the model. The F-statistic value is 12.002 (p = .001); thus, since the p-value is less than .05 the hypothesis that all the regression coefficients are zero is rejected.

Table 4.15 Model Coefficients of hypothesis three

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.198	1.640		7.436	.000
Computer Based Accounting	.257	.074	.348	3.464	.000

a. Dependent Variable: Safety of financial information

Source: SPSS Ver. 25

The table above shows the value of the coefficients of the model. The t-statistic of our variable of interest (computer-based accounting) is 3.464 (p=.000), this confirms that the variable has a positive and statistically significant effect; the alternate hypothesis is accepted and null rejected. Thus, there is a significant and positive effect of computer-based accounting on the safety of financial information at URA Kigezi Region. This means that the more organizations employ computerized accounting systems, the safer the information.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents a summary, conclusion and recommendations as drawn from the research findings. It also states the areas for further study. The first section concerning the summary of the study focuses on the major objectives of the study that is the extent of use of the computerized accounting system, the relationship between computerised accounting system and quality of records, financial reporting and safety of information.

5.2. Objective One: Extent of use of the Computerized Based Accounting System

The study findings revealed that URA widely uses computerized accounting systems based on the 4.25 mean and the percentage score of 90.4 average score for the respondents that majorly agreed. The findings indicate that only 9.6% disagree. The 90.4% result is majorly because 75% of the respondents strongly agree that the employees have the necessary skills to use the system and that 74% of the respondent agree to the fact that the reports are generated from the system. The URA has improved its revenue collections due to the wide use of such computerised accounting information systems. This means that computerized accounting systems are inevitable for effective and efficient tax administration because of the benefits that accrue to their use. The findings confirm the assertion that computerised accounting systems have enormously benefitted some organizations (Ahmad, 2013). Similarly, Weber (2011) emphasised that every company applies accounting because it is generally accepted that companies have to reveal certain financial and management information to the government and public users and of course because accounting is an indispensable tool in business decision making process, it has led to the development of

information technologies and many computer products (computerised accounting systems) that make accounting as easy as ABC for those who use them.

5.3 Objective Two: Effect of Computer based accounting on the quality of accounting records

The descriptive statistics and inferential statistics confirm a relationship between computer-based accounting and the quality of records that is significant and positive. The relationship based on the study is majorly because the records are free from error and that they are entered based on accounting standards or procedures. This implies that in order for the finance function to perform its role of ensuring that quality records are kept, computerized accounting systems are critical for enablement. This confirms the findings from a research conducted by Emmanuel, O.W (2015) that indicated that 58% of the respondents agreed that computerized accounting systems are an effective means of keeping proper accounting records because they provide a means for banks to record very high-volume transactions. This is further supported by Hongjiang (2003) who posited that quality information is critical to organisations' success in today's highly competitive environment.

5.4. Objective Three: Effect of Computer based Accounting on the quality of Financial Reporting

The descriptive statistics and inferential statistics confirm a relationship between computer-based accounting and the quality of financial reporting that is significant and positive. Computerized accounting saves a lot of time and is not only fast but accurate Magdalene (2010). Since a computer is used to collect data and change it into meaningful information that is used by management to

make timely and effective decisions, the computer carries out the entire data processing through classifying, sorting, calculating, summarizing the data and production of reports, as stated by Birungi (2000). This entire process helps to minimize the risk of miscalculations and other human errors that could have emerged as a result of manual data processing. This finding agrees with McRae (2016) who confirms that computerized accounting system helps in consolidating information channels into a single file hence easy to produce reports. The study findings concur with the reports from a comparative survey conducted in India (2008), indicating that firms have greatly improved their reporting through the use of computerized accounting system. According to Sekyere et al. (2017), computerised accounting systems and the competency of staff are the most significant elements determining the trustworthiness of financial reporting. In addition, Mbila (2020) found that implementation of computerised accounting systems increased the quality of financial reporting by 50% for every unit increase among insurance companies. Therefore, computerized accounting system facilitate quality financial reports which also doubles as a critical role for the performance of the finance function.

5.5 Objective Four: Effect of Computer based accounting on safety of information

The descriptive statistics and inferential statistics confirm a relationship between computer-based accounting and safety of information that is significant and positive. This implies that computerized accounting systems guarantee safety of information as recommended by Raymond (2018) that it is necessary to keep up with continuous technological development regarding the security and safety of information. In addition, Wen (2012) indicated that among the salient features of a computerised accounting system is its ability to guarantee the safety of accounting

data. This means that being a duty for the finance function to ensure that the information for the transactions is safe, it can only be guaranteed by presence of a computerised accounting system.

5.6 Conclusions

The purpose of this study was to investigate the effect of computer-based accounting on the performance of the finance function in government agencies in Uganda.

The study confirms that Uganda Revenue Authority to a large extent uses tailor made computerised accounting systems to process operational and financial information. This implies that it is necessary for a finance function to be digitally enabled if it has to achieve the benefits that accrue to the use of the computerized accounting system.

The study further confirms a significant and positive relationship between Computer based accounting systems and the quality of accounting records. This implies that without a computerised accounting system, maintenance of quality records is not achievable.

The study also confirms a significant and positive relationship between computerised accounting systems and the quality of financial reporting. This implies that in order to produce quality financial reports that are reliable, timely and instantly accessible then that a computerised accounting system must be in place.

The study also confirms a significant and positive relationship between computerised accounting systems and safety of financial information. This implies that financial information is safer stored on a computerised based accounting system.

Finally, the research also illustrates that computerised accounting systems exert the greatest influence on the quality of financial reporting followed by the quality of accounting records and

has the least influence on the safety of financial information. This implies that a computerised accounting system must be in place to produce quality financial reports, maintain proper records and to guarantee safety of information that eventually creates a steadfast performance of the finance function.

5.7. Recommendations

In light of the above conclusions, the study recommended the following;

Considering that the URA utilizes computerised accounting systems to enable efficiency and effectiveness in tax administration, the government of Uganda should ensure that its other state agencies automate processes through procurement of systems to realise the benefits that accrue to their use. This shall reduce on the stakeholder complaints about the inefficiencies in government agencies.

Considering that there is a positive relationship between the computerized accounting systems and the quality of records, organisations should ensure that employees are continuously trained on the use of the accounting systems to facilitate data quality.

Considering that there is a positive relationship between the computerized accounting systems and the quality of financial reports, organisations should maintain and manage all transactions on computerised accounting system to produce quality financial reports that are reliable, timely and instantly accessible.

Since there is a positive relationship between the computerized accounting systems and the safety of information, organisations should employ controls and continuously conduct internal audit

reviews to appraise and check the strength of the instituted controls within the system as the computerized accounting system is prone to fraud especially where cash is involved.

Organisations should guarantee safety of information through routine system maintenance programs to get rid of shortfalls such as viruses, fraud among others that may affect the system operations.

5.8 Areas for further study

The research was conducted on the impact of computerized accounting systems considering some roles of the finance function for its performance. Research should be carried out to find out the impact of computerized accounting systems on other roles of the finance function.

The research was mainly conducted on the performance of the finance function. Research can be carried out to assess how the individuals in the finance function affect the performance of the computerized accounting systems.

Research needs to be conducted on other factors that influence the performance of the finance function other than the computerised accounting systems such as staff motivation, system connectivity.

The research has indicated that the study variables explain 29.9% of the adjusted R (coefficient) on variance in safety of information. Further research can be conducted to establish the other factors that explain the 71.1%.

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