

**Accounting Software and Performance in Non-Government Organizations in Masaka
District**

A CASE OF DFCU BANK

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**A RESEARCH DISSERTATION SUBMITTED TO THE FACULTY OF BUSINESS
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DECLARATION

I NABUKEERA MAXENCIA, hereby declare that this is my original work and has never been submitted to any University or Tertiary institution for academic award.

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Signed by Date:

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APPROVAL

This is to certify that this dissertation entitled “**Accounting Software and Organizational Performance**” in Non-Government organizations in Masaka district- Uganda (A Case of DFCU Bank) has been prepared under my supervision and is ready for submissions.

SR. AMODING JANE FLORENCE

Supervisor, Uganda Martyrs University

Signature..... Date.....

DEDICATION

To my Lord for the give of life and who enabled, guided, provided and kept me in good health for the entire period of my studies. To my beloved mother Mrs. Nakamoga Jane and my grandmother Mrs. Nalwadda Maxencia who were the foundation of my education and powerful role models. To my brothers Martin and Moses whose love, wisdom and encouragement were a source of my strength may this work be an inspiration to make you aim higher.

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LIST OF ABBREVIATIONS

- SPSS:** Special Package for Social Scientists
- UMU:** Uganda Martyrs University
- AIS:** Accounting Information System
- PAT:** Positive Accounting Theory
- IT:** Information Technology
- GAAP:** General Accepted Accounting Principles
- SMES:** Small Scale Enterprises

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ABSTRACT

The study examined the Relationship between accounting software characteristics and performance in the NGOs, A case of DFCU bank guided by three research objectives; i) to examine the relationship between efficiency and performance at DFCU bank; ii) to examine the relationship between reliability and performance at DFCU bank and iii) to find the relationship between accuracy and performance.

Using a cross sectional design on a sample of 45 respondents, the study employed both self – Administered Questionnaires and interview guide and collected both Primary qualitative as well as quantitative data which was processed using SPSS Version (16).A descriptive research design was used with qualitative and quantitative research approaches.

Registering a response rate of 88.9%, the results of Pearson’s two tail statistic revealed that efficiency and reliability have a strong positive significant relationship with performance at DFCU bank with correlation coefficients of ($r = 0.911$, $p = 0.000$ and $r = 0.833$, $p = 0.000$ respectively) while accuracy with performance give a positive correlation coefficient of ($r = 0.788$ and $p = 0.000$). Relatedly, regression analysis revealed that reliability and accuracy positively affect performance with net contributions of 52.8% and 43.5% while efficiency contributes negatively to performance with – 1.2%

The researcher concluded that on the overall, accounting software accounts for 77% of the variation in performance at DFCU bank and that whereas reliability and accuracy positively predict performance, efficiency negatively predict the same. The research thus recommends that concerted efforts to be put in improving efficiency of staff through continuous trainings and retooling, review and approval of data inputs and enforcement of policy framework on technological advancement in the organization coupled with ensuring a smooth and efficient process so as to propel satisfactory levels of performance

CHAPTER ONE

GENERAL INTRODUCTION

1.1 Introduction

This study sought to investigate the effect of accounting software and performance in Non-Governmental organizations with reference to DFCU Bank in Masaka branch. This chapter covers the background of the study, statement of the problem, objectives of the study, research questions, scope of the study, significance of the study justification, conceptual framework and definition of operational terms.

1.1 Background to the Study

The increasing globalization of the world economy precipitated companies around the world to contend in the international marketplace leading to rise of a new set of accounting challenges such as multiple currencies and follow a horde of accounting. The general financial reporting system produces the traditional financial statements, such as income statements, statements of financial position, statements of cash flows, changes in equity and notes to accounts. This system is intended to collect data and information on AIS, customers, suppliers and wages, closure of accounting books, preparation of trial balance and a list of results and the budget of the organization and the reports of income and expenses and submit these statements to the owners and investors, Samer (2016). The reliance of this system on the computer help the organization in cutting costs and using the smallest number of workers as well as in the accomplishment of the accounting task in an accurate and orderly manner and conducting financial control process. Organization performance is an amalgamation of an organization's health, its ability and readiness to meet its long-term organizational obligations and its commitment to provide services in a foreseeable future, Weber (2008). Organizational performance refers to the act of performing organization's activities. In broader sense, performance refers to the degree to which organization's objectives are being or have been

accomplished. It is the process of measuring the results of a firm's policies and operations beyond monetary terms. Organizational performance is broadly viewed as the ability of the firm to meet its organization's objectives. Computerized accounting tools as integral part of AIS are directly related to the economic and financial results of firms, Urquía, Pérez, and Muñoz (2011). Advantages of an optimal use of AIS in an organization include: Better adaptation to a changing environment, better management of internal business transactions and a high degree of competitiveness. There is also a boost to the dynamic nature of organizations with a greater flow of information between different staff levels and the possibility of new business on the network and improved external relationships for the organization, mainly with foreign customers accessed through the firm's web, Pérez, Urquía and Muñoz (2010). Hence, a more sophisticated accounting software packages competent of managing international accounting intricate issues is increasingly in need, Adhikari, Lebow & Zhang (2004). But the tremendous technology advancement has rendered the options of utilizing the accounting information from a strategic point of view. Adoption of Accounting Software becomes key factor in determining the survival and success of an organization as companies require more information, be it financial or non-financial, to deal with a higher scale of uncertainties in the competitive market and require data processing capacity and system to ameliorate to suit their information needs, Van de Ven & Drazin (1984) in this global economy era. The main aim of this study is to analyze the influence of accounting software characteristics with much emphasis on efficiency, reliability and accuracy on performance of organizations. The findings of this study will assist accounting software developer to improve or come up with new packages which satisfy the customers' needs through feedback methods from the customers.

1.3 Problem Statement

The ever-growing need for business development, growth and expansion in today's contemporary business environment has necessitated managers to consider more advanced management strategies targeted at improving decision making in organizations. Most of these

strategies are tailored towards sustaining businesses in wake of rapid technological innovations, increased awareness and challenging demands from customers. One of such strategies is the adoption of information systems within business organizations inbuilt in accounting software, Davoren, (2019). However, even when managers have considered all the possible strategies to improve on the performance of their organization through better accounting software along with technology. There are still problems faced by organizations in developing countries that their performance is still wanting. Hence, a more sophisticated accounting software packages competent of managing international accounting intricate issues are increasingly in need, Adhikari, Lebow & Zhang, (2004). Also the tremendous technology advancement has rendered the options of utilizing the accounting information from a strategic point of view. Adoption of Accounting Software becomes a key factor in determining the survival and success of an organization as companies require more information, be it financial or non-financial, to hand a higher scale of uncertainties in the competitive market and require data processing capacity and system to perfect to suit their information needs in this global economy era. Prior studies have shown that accounting information system adoption does increase firm's performance, profitability and operations efficiency in Malaysia, Spain, Finland, Pakistan and Iran (Gullkvist, B).

Despite the numerous studies on accounting software, the aspect of performance in relation to accounting software has been largely neglected. It was in this study's interest to investigate how accounting software has contributed to performance and to bridge the knowledge gap with the view of advising on how to improve on- performance in DFCU bank.

1.4 General Objective of the Study

To examine the effect of accounting software on organizational performance using a case of DFCU Bank – Masaka Branch

1.4.1 Specific Objectives

The following research objectives will guide the researcher;

1. To examine the effect of accounting software efficiency on the performance of DFCU Bank
2. To examine the effect of accounting software reliability on the Performance of DFCU Bank
3. To find out the effect of accounting software accuracy on the Performance of DFCU Bank

1.4.2 Research Questions

In order to address the research problem, the following questions of the study will guide the researcher;

1. What is the effect of accounting efficiency on the performance of DFCU Bank?
2. What is the effect of accounting reliability on the Performance of DFCU Bank?
3. What is the effect accounting accuracy on the Performance of DFCU Bank?

1.5 Research Hypotheses

H₁. Efficiency has a positive significant effect on organizational performance

H₂ Reliability has a positive significant effect on organizational performance

H₃ Accuracy has a positive significant effect on organizational performance

1.2 Scope of the Study

The scope will constitute; the content, geographical and time scope.

1.6.1 Geographical Scope

This study was carried out in DFCU Bank Limited Uganda at Masaka district. The district is bordered by Bukomansimbi District to the north-west, Kalungu District to the north, Kalangala District to the east and south, Rakai District to the south-west, and Lwengo District to the west. Masaka is approximately 140 kilometers (87 mi), by road, south-west of Kampala on the highway to Mbarara. DFCU Bank Limited was chosen because of its proximity to the researcher it is convenience language and availability of data for the research work.

1.6.2 Time Scope

The study focused at the reports for the period from 2017 to 2019. This is a period when the bank already was using the various accounting software and expected to provide the relevant data for this study. These are the periods when financial institutions seem declining progressively amidst the use of accounting software in Masaka district. So, the researcher is interested to know what has emerged on accounting software and performance of the bank in Masaka district.

1.6.3 Content Scope

The study focused on examining the effect of accounting software characteristics on performance of an organization but since performance cannot stand on its own in the financial institution without other elements of accounting software to support it, therefore, special emphasis was put on the components of independent and dependent variables under study. The accounting software characteristics include; reliability, efficiency, and accuracy while performance as dependent variable include; increased revenues and expansion of business. These two variables were supported by the government policy on technology.

1.7 Significance of the study

The following are the significances of the study,

The findings from the study will provide the knowledge and understandings of the application of the accounting software in provision of quality financial statements to the management for effective decision making.

The study opted to benefit the management of DFCU bank by improving their efficiency on the application of the accounting software.

The findings from the study will be useful to the staff of DFCU bank and other financial institutions on how to continuously improve on their performance and remain stable in the global business.

The study will also contribute to the academic world whereby the researcher and other people will be able to refer the findings of this study in future.

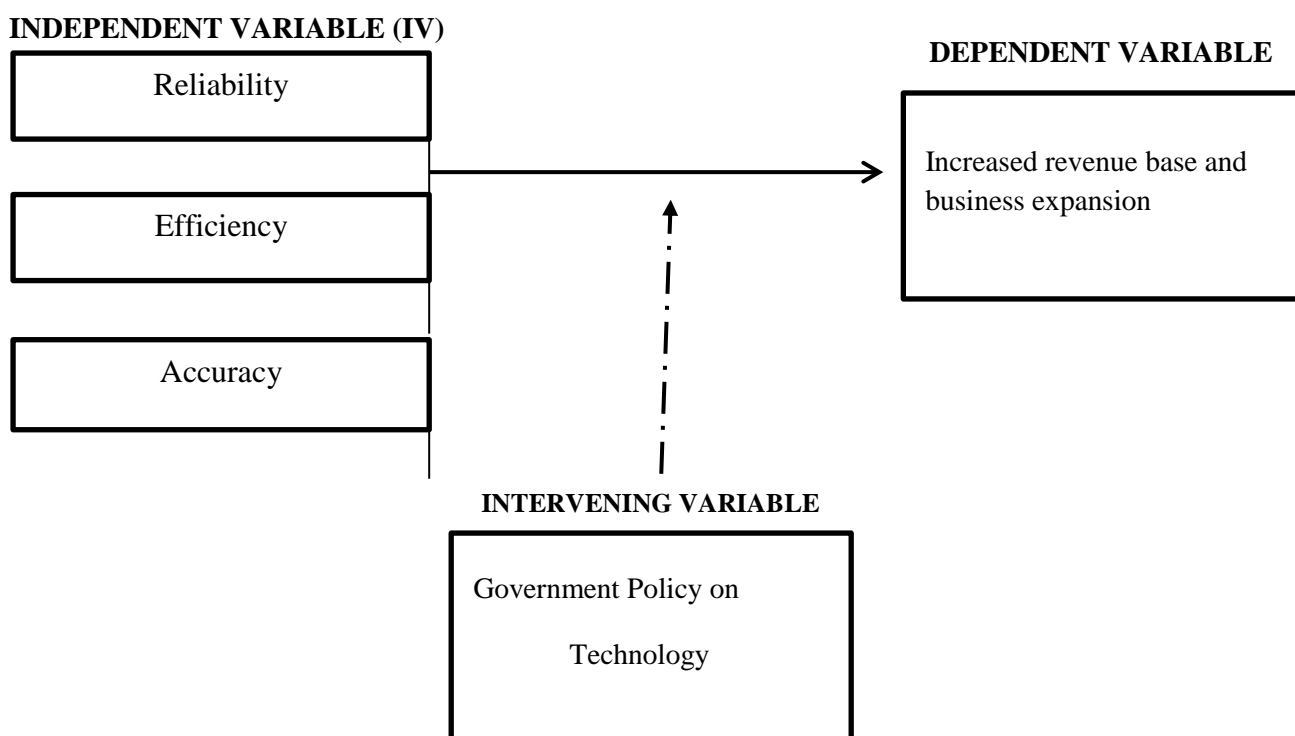
1.8 Justification of the study

The increasing globalization of the world economy caused companies around the world to compete in the global marketplace leading to emergence of a new set of accounting challenges such as multiple currencies and follow a horde of accounting and tax rules. Hence, a more sophisticated accounting software packages competent of managing international accounting intricate issues is increasingly in need (Adhikari, Lebow & Zhang, 2004). But the great technology advancement has rendered the options of utilizing the accounting information from a strategic point of view. Adoption of Accounting Software becomes key factor in determining the survival and success of an organization as timely information is paramount, be it financial or non-financial, to deal with a higher scale of uncertainties in the competitive market and require data processing capacity and system to ameliorate to suit them information needs (Van de Ven & Drazin, 1984) in this global economy. Financial institution need to adopt the accounting software which provides them with satisfactory output to their clients sustainably. This justifies the researcher's intention to conduct this research to identify the gap which exists in the use of the accounting software's looking at the major characteristics expected from efficient accounting software.

1.9 Conceptual Framework

Conceptual framework is a scheme of concept (variables) which the researcher operationalizes in order to achieve the set objectives, Mugenda & Mugenda, (2003). The conceptual framework below illustrates the relationship between the Independent Variable: reliability, efficiency, accuracy, ease of use and the Dependent Variable: increased revenues, expansion of businesses. Government policies, market forces and technology make the Intervening Variable

Figure 1: Shows the relationship of the study variables



Source: Davis, 2005 and Modified by the researcher

The figure 1 above clearly explains how the independent variable, intermediate variable and the dependent variable were measured. The dependent variable was measured in form of increased revenue base and business expansion and the independent variable was measured in terms of reliability, efficiency, and accuracy while intervening variable was measured in form of government policies. The government monetary policies guide the financial institutions on

assessing the performance of the banks in relation to use of accounting software to satisfy their clients' and the stakeholders' expectations.

1.10 Definition of key terms

Accounting packages

This refers to a total suit of components that together comprises all inputs, storage, and transactions, processing, collecting and reporting of financial transaction data. Alan & Frankwood (2005)

Performance

This refers to the general measure of a firm's overall financial health over a given period of time, and can be used to compare similar firms across the same industry or to compare industries or sectors in aggregation. (Meigs & Meigs 1986)

Reliability

This refers to the extent to which the information is unbiased, free from error and representationally faithful (Maines and Wahlen 2006);

Efficiency

This is ability of a firm to maximize firm value by using the least inputs to achieve higher outputs. Williams (2013) or measures how productively the firm is using its assets (Cheluget, 2014).

Accuracy

This refers to the process of minimizing the risk of miscalculations and other human errors. (Birungi 2000)

Revenue base

This refers to the measure of the firms return on their investments and its performance.(Change 2006)

Government monetary policy

This refers to processes designed and effected by those charged with governance, management, and other personnel to provide reasonable assurance about the achievement of an entity's objectives with regard to effectiveness and efficiency of operations and compliance with applicable laws and regulations of a given country (Mwindi et.al. 2008);

Technology

Refers to a set of resources that are used in communication, data processing and storage to impart knowledge and solve problems that may arise while using them. (Ngugi, 2012)

11. Conclusion

Accounting software with the key characteristics was found to be a critical issue in various financial institutions in Uganda (DFCU bank) in Masaka as a pre requisite in improved performance to satisfy clients' needs and improve on revenue status. The type of accounting software characteristics considered in this study were; Accuracy, efficiency and reliability performance which were measured using; increased revenue base and business expansion which was supported by the government police and market forces. By the end of this study it was discovered that the characteristics of accounting software were key in financial institutions of DFCU bank in Masaka

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents the review of literature related to the variables under study. It presents the theoretical review, actual review and conclusion in relation to the objectives of the study as obtained from policy documents, past reports, library, magazines, scholarly publications, seminar papers and newspapers as well as internet. While reviewing literature, gaps and trends on attributes of accounting software on performance were assessed according to the study objectives.

2.1 Theoretical Review

This study was guided by Positive Accounting theory of accounting and finance and it makes the theoretical frame that relates accounting software on performance of an organization.

2.1.1 Positive Accounting Theory

Positive accounting emerged with the accounting studies that was generated in late 1960s. This concept was organized as a school of thought by Ross Watts and Jerold Zimmerman 1978. Positive accounting theory (PAT) is concerned with predicting such actions as the choices of accounting policies by firms and how firms will respond to proposed new accounting standards. Positive accounting theory helps us reconcile efficient securities market theory with economic consequences. Some of the advantages of accounting are Maintenance of business records, Preparation of financial statements, Comparison of results, Decision making, Evidence in legal matters, Provides information to related parties. Positive theories used to make more explanation and prediction (what does/ will happen) and are established in empirical data (Ryan et al, 2002). Since they are developed in empirical data, they appear to offer researchers deals

with accounting the prospects, the validity of Johnson and Kaplan's (Relevance Lost) criticisms of management accounting practice. This form of research draws on a wide range of theoretical frameworks to address financial management accounting issues. Different research methods and methodologies are not viewed as competing but are rather used together to provide a variety of insights into a wide range of managerial deals with counting research questions, Ryan et al (2002).

2.1.3 Criticism of positive accounting theory

In general, a positive theory is a theory that attempts to explain how the world works in a value-free way, however this theory drawbacks to the organization as spelt out by many scholars such as; Lack of prescription it does not provide prescription and does not provide a means of improving accounting practice.

Positive accounting theory is not value-free as it asserts assumption that all action is driven by self-interest and it relates to the fundamental assumption that all actions are driven by a desire to maximize one's wealth. To many researchers such an assumption represents a far too negative and simplistic perspective of humankind.

Therefore, Positive accounting theory will be helpful only in the case that it can give rich expectations of certain significant phenomenon. We would contend that notwithstanding a few works in the area positive accounting theory has not helpfully anticipated accounting regulatory development (Benston, 2006). This theory is to a great extent worried about three joint indicators of lobbying behaviour also, accounting method choice dependent on suspicions of self-interested managers' wealth maximization.

2.3 Review of major concepts of the study

2.3.1 Accounting software

Back in the 1980s, accounting was done manually. With the advances in technology, this process has been automated and improved. Businesses of all sizes are now using financial management software to streamline accounting processes and reduce human error. The different types of accounting software available today can accomplish a variety of tasks, from data entry to e-filing and reporting. They can be integrated with other IT systems, such as CRM software or e-commerce platforms, for enhanced functionality. Some support complex operations like electronic payments, stock control and value-added tax schemes. Accounting software is a set of special routines that allow collection of information about the usage level of various components of a computer system by each production program. Kohli and Devaraj, (2003) asserts that accounting software describes a type of application software that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, journal, general ledger, payroll, and trial balance. It functions as an accounting information system. This accounting software may include; Sage One, Intuit quick books, Wave financial, Zoho and Marg ERP Peachtree and many others are some of accounting software which can be used by the organization to process that data into meaningful information which aid management in decision making. Choosing the best financial management software depends on your company's size and needs. For example, organization can opt for custom-built accounting solutions, industry-specific solutions or software with add-on modules. Ajay Adhikari, (2004) asserts that financial accounts package keeps track of an organization's finances by recording and processing transactions within a business. This introduction to accounting software will explain its main functions, benefits, and what solutions are available for the organizations'.

2.3.2 Performance

Organizational performance is a function of the financial performance, performance management, and accounting information system. Fitness will exist in the combination of strategy and AIS that contribute to financial performance (Zejac and Pearce, 2007). As stated in Dr dawl hla (2015) it was found that accounting information system is of great importance to both businesses and organization in which it helps in facilitating management decision making, internal controls ,quality of the financial report ,and it facilitates the company's transaction and it also plays an important role in economic system, and the study recommends that businesses, firms and organization should adopt the use of accounting software because adequate accounting information is essential for every effective decision making process and adequate information is possible if accounting information systems are run efficiently also, efficient Accounting Information packages ensures that all levels of management get sufficient, adequate, relevant and true information for planning and controlling activities of the business organization. Organizational impact represents the firm-level benefits received by an organization because of IS packages used. Dibrell, Davis and Craig (2008) suggest that performance of firms will be enhanced with integration of either a product or process oriented innovation strategy with investment in IT/IS. The group of financial institution with adequate accounting software alignment achieves better organizational performance than firms with low accounting software alignment (Ismail & King, 2005).

2.4 Characteristics of accounting software

Organizations' need to keep pace with constant changes in information technology in order to maintain a highly accurate and up-to-date accounting, statutory records and inventory (Igbaia, et al., 1997).The organizations to achieve this need to have accounting software with the following attributes to back up the process so that organizations can increase their performance by using accounting software.

2.4.1 Reliable

The information is accurate and reliable when it does not contain significant errors, it is not biased, and users can trust that it accurately represents what it has set out to be or what they expected to. With the aid of the software, accountants tend to improve the overall accuracy of their record thus eliminating or reducing human error. Accuracy of financial data is consistency and efficiency driver across the entire organization enhancing the organization's performance and the achievement of key business goals, operationally and financially (Colvin, 2010).

2.4.2 Accuracy

The information is accurate and credible when it does not contain significant errors, it is not biased, and users can trust that it accurately represents what it has set out to be or what they expected to. With the aid of the software, accountants tend to improve the overall accuracy of their record thus eliminating or reducing human error. Accuracy of financial data is consistency and efficiency driver across the entire organization enhancing the company's performance and the achievement of key business goals, operationally and financially (Colvin, 2010).

2.4.3 Reliability

Studies found a significant relationship in reliability of system to decision-making satisfaction in an e-commerce environment. Accounting software system is reliable when information delivered on time and with error-free performance will result in timely and efficient decision making, which in turn leads to better internal organizational efficiency.

2.4.4 Efficiency

Accounting information system as a vital organizational mechanism is critical for effectiveness of decision management and control in organizations. An effective accounting information system as noted by Wilkinson et al., (2000) performs several key functions such as data collection and maintenance, accounting systems and knowledge management, data control and

information generation. Greene and Segal (2004) show that efficiency increase profitability of the organization in terms of return on equity in the insurance industry. There is a strong positive link between the organization's value and the utilization of the organization's resources. Therefore, management of the organization needs to pay keen interest on the efficiency aspect in the operations of the organization.

2.5 Actual review

2.5.1 Accounting software efficiency on performance

Efficiency in business context refers to ability of a firm to maximize firm value by using the least inputs to achieve higher outputs. Efficiency increase profitability of the firms. Williams (2013) "these are tough times for businesses. Now, more than ever, it is vital to keep a very close watch on the company's finances and that is where good accounting software can help automating a business's processes and producing detailed reports on precisely the operations of the business." Effective accounting software provides the required information necessary for management, tax estimates and preparation and should enable an easy figure, Arbaugh: (2009). The need for management mainly lies in the statements of financial position and of profit or loss, cash flow statements, receivables and payables may also be needed to see if the firm is moving in the right direction. Management is assisted in preparing tax returns by the tax estimations or preparations.

Accounting information system as a vital organizational mechanism is critical for effectiveness of decision management and control in organizations. An effective accounting information system as noted by Wilkinson et al., (2000) performs several key functions such as data collection and maintenance, accounting systems and knowledge management, data control and information generation. There are many factors that affect the efficiency and effectiveness of accounting information systems. Thus, the accounting information systems combined the

factors qualified human resources, best software and hardware and data base quality to be effective.

Every organization has pre-dominant goals to improve on performance and to maximize shareholder wealth. In order to achieve these objectives, right plans together with necessary resources are needed and used for implementation. Efficiency becomes very important considering the fact that resources are scarce. Efficiency in business context refers to ability of firm to maximize firm value by using the least inputs to achieve higher outputs. Empirical studies have reinforced the need for efficiency in the operations of the firm. Similarly, Greene and Segal (2004) show that efficiency increase profitability of the firms in terms of return on equity in the insurance industry.

“Effective accounting software in provides timely and errorless information through quick data retrieved, can support competition dynamism of a business to complete and survive in today’s rapid and volatile economy”, Ali, et al. (2012). The danger of not keeping pace with the use of latest business technology may not only cause businesses to lose market share but also they may cease from the market. With regard to accounting software, failures of businesses have been found to be highly related to uses that are made out of accounting information. In addition, most causes of business failure are found to be directly related to the accounting software including fraud, inadequate accounting experience, lack of an adequate accounting system software and management’s lack of accounting knowledge. Conversely, maintaining good accounting records and financial control are important to increase chances of businesses to succeed. According to Moshref, et al. (2012); effective accounting software provides business managers with information that helps in monitoring and controlling costs, expenditure and cash flows. Pornpandejwittaya (2012); states “the effectiveness of the accounting software can be received providing management information to assist concerned decisions. The effectiveness is a measure of success to meet the established goals.” Profitability applied to the major concern area of the organization is the definition of a success implementation of accounting software

which can then be used by more satisfied users and there is improvement of the quality of their performance.

Intowely (2010); reflects that with Pastel one can analyze trends, produce accounts as well as generate and print complete financial statements with notes which can then save time on financial reporting and tax purposes. According to Roomes (2011) “if an organization offering debit orders as a method of payment to clients has the ability to produce recurring invoicing and set up debit order collection batches directly from the accounting software.” Supplier or creditor payments as well as expenditures such as salaries can be released from the accounting application with ease (*Pastel Packages in Zimbabwe*, 2013). Also, automatic downloads of bank statements which have been internally mapped to reconcile and post the transactions to cash book and ledger accounts; this integration saves time while eliminating data capture errors during reconciliation, Intowely, (2010). There is a strong positive link between the firm’s value and the utilization of the firm’s resources.

2.5.2 Accounting software reliability on performance

A sound accounting software must be reliable. People must be able to depend on the figures and the facts printed on the financial statements and to make sure that they are true. It must be verifiable, free from error as employees of the bank take time to the transactions posted into the system to verify the amount on different ledgers. This supports the argument that went the audit exercise is being carried out all the postings into various ledgers must be verified that the all transactions occurred in the business, Marquez, (2011).According to Honig (2009) the adoption of accounting software as the innovation, the software must be perceived better than the predecessor system (most likely a manual accounting system); must be consistent with the needs of the adopter, such as capable of handling; must be easy to learn and use; the results must be apparent; and the accounting software should be available on a trial basis.

Accounting software produced reliability data that are critically used to plan, identify, and control business operations. As an essential characteristic for accounting information, reliability represents the extent to which the information is unbiased, free from error, and representationally faithful making it useful for decision making. Reliability is a complex and elusive construct of accounting information despite its central role (Maines and Wahlen, 2006). To achieve accounting standards, firms are required to provide more unabridged revelations associated to the underlying economic constructs represented by accounting information to help users' better determine the reliability of accounting information.

Reliability is ingrained in the information itself, and not in the manipulation of the information. The relevance of measurement attributes and economic constructs depicted by accounting information is a prerequisite for reliability to matter. Thus, reliability is an imperative but inadequate for accounting information to be functional. Reliability of accounting information determined by the requirement of accounting standards and facilitates firms to render economic constructs with pertinent informative accounting measurements and classifications. Thus, the usefulness of accounting information in predicting future cash flows depends on a number of factors such as accounting information reliability, the extent to which accounting constructs and measured values depict economic constructs without error or bias (Cho, Kim and Lim, 2006).

According to Sunder and Waymire, Casler and Hall (1985) and Shriver (1986, 1987) test reliability across measurement attributes under using different industry-wide and economy-wide price-level indexes and baskets of assets. Various measures of historic stock return volatility used by Alford and Boatsman (1995) in testing the reliability of estimates of expected future return volatility to estimate fair values of firms' stock option-based compensation. The differences in these expected return volatility estimates triggering differences in the degree of reliability in estimates of options-based compensation expense. These studies imply that by revealing independent and verifiable benchmark data for underlying economic constructs make reliability more transparent and enhanced, thus enable financial statement users to gauge the

reliability of reported accounting estimates for stock options, fair values, loss reserves, and others.

It's noted that a computerized accounting system enables businesses to stay organized. When information is entered into the system, it makes finding the information easy. Employees can look up any financial information whenever it is needed. There is less room for errors as only one accounting entry is needed for each transaction rather than two (or three) for a manual system. The accounting records are automatically updated. The researcher agrees with Frank and Alan (2000) that reliability is regarded as one of the main qualities. People must be able to depend on the figures and the facts printed on your financial statements and to make sure that they are true

2.6.3 Accounting software accuracy on performance

According to Magdalene M, (2010); computerized accounting is not only speedy but also accurate. With a computer being 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.

Ravichandran and Rai (2000) assert by leveraging IT correctly, internal operational efficiencies of organization can be achieved through efficiently and effectively managing internal resources and improve customer service to attain strategic advantages. Therefore, accuracy of accounting software is highly important to organizations in terms of benefit through value derived by providing accurate and timely information to improved decision making, identifying possible future business avenues and profitable ventures to. Dependency on information systems and losses associated with accuracy of information urge management to improving IS quality deliberately (Ravichandran and Rai, 2000).

According to McBride (2000), computerized packages can quickly generate all types of reports needed by management for instance budget analysis and variance analysis. Data processing and analysis are faster and more accurate which meets the managers need for accurate and timely information for decision making. Frank wood (1999) consented to the speed with which accounting is done. Roomes, (2011) has indicated that QuickBooks is immediate and correctable as each entry affects the financial statements directly; and changes can be made at any point in time. In support of this, Hubb, (2009) states that financial data is accurate with QuickBooks which conducts calculations and eliminates the need to double check data. QuickBooks official website (2009) “QuickBooks organizes all financial data and information and saves users’ time for looking for documents. It is also easy to use as it uses familiar applications.” Roomes (2011) adds on to say that QuickBooks is fully multi-currency and has extensive reporting which can produce accurate reports which management can rely on making informed decisions for the organization.

Prindivill (2010) purports “Peachtree is GAAP compliant, user friendly, no defined limits on number of stock items on inventory items, customers and vendors.” Gerald (2009) supports this by saying that Peachtree allows for true customer numbers, good migration path to more robust accounting programs like management accounting systems. Gerald (2009) further suggested that once one get a hang of it, importing and exporting data will be pretty good. Consulting (2013) states that the accounting parts work fine so as do the financial reports.

The information is accurate and credible when it does not contain significant errors, it is not biased, and users can trust that it accurately represents what it has set out to be or what they expected to. Colvin, 2010. The information must represent accuracy of the transactions and other events that are intended to be represented and is reasonably expected to represent them. With the aid of the software, accountants tend to improve the overall accuracy of their record thus eliminating or reducing human error. Accounting involves a lot more of math calculations done by hand. A little mathematical error in the computation at the beginning of this process

can significantly affect the result. But accountants can process data accurately using accounting software to provide complete, accurate and timely information outputs for decision making in driving business efficiency and growth. Accuracy of financial data is consistency and efficiency driver across the entire organization enhancing the company's performance and the achievement of key business goals, operationally and financially.

Accounting Software (CAS), Mark (2011). Wilkinson and Cerullo, et.al. (2000); noted that huge numbers of daily accounting transactions can be undertaken and recorded smoothly using computerized processing; the computerized accounting systems simplifying the accounting procedure by increasing the accuracy of the calculation, speeding-up transaction processing, decreasing the cost of processing the transactions and other data, and increasing the productivity of employees. According to McBride (2000) pinpoint that software used in computer produce all types of financial management information quickly such as financial plan and variation. For decision making data dispensation and make analysis done in accuracy in time with more perfect hence availability of neat information that meet managers requirements, Wood (1999). Therefore, accuracy information is important in decision making whereby the organisation has confident in all its decisions and may yield high outcomes to meet their set goals.

2.7 Conclusion

This chapter intended to produce supporting authoritative sources on the objectives of the study being carried out. Different authors have had their say in regard to accounting software on performance of an organisation. From the literature reviewed above, many studies have been conducted on the impact of computerized accounting systems on efficiency, effectiveness and performance of accounting functions. However, but there are little research conducted on the impact of computerized accounting system on business performance of firms in Uganda. Therefore, this study aims to fill in that knowledge gap so that the organization can achieve their set

CHAPTER THREE

METHODOLOGY

3.0 Introduction

Kothari (2004), defines research methodology as a way to systematically solve the research problem. This chapter covers the description of methods that were used to carry out this study. It contains the following subsections; research design, study population, area of study, sample size and selection, sampling techniques, methods of data collection, data management and analysis, ethical considerations and the limitations of the study.

3.1 Research Design

The study adopted the cross-sectional research designs to examine the situation, as it exists in its current state, Williams, (2011). The cross-section design was selected because this allows collection of data from a cross section of respondents and once for all within a specified period of time, Hall, (2008). Besides, being snapshot data gathered represents what is going on at a particular point in time thus helping to obtain useful data in a relatively short period saving time and costs of data collection, (Bordens & Abbott, 2011).

The study adopted both qualitative and quantitative research approaches. According to Collis and Hussey, (2003), qualitative research is a subjective approach which excludes examining and reflecting on perceptions in order to gain understanding of social and human activities. Quantitative research approach is more objective and requires collecting and analyzing numerical data and applying statistical tests. Mugenda and Mugenda, (2003), states that a researcher should use a study design that involves both qualitative and quantitative to conduct data collection and analysis with a view of a stabilizing a relationship between the variables under study. Amin, (2005) defines qualitative approach as a study geared to collecting narrative

data from key respondents subjective in nature collecting data using both interviews and direct observations while quantitative approach collects structural data using questionnaires and its objective and focused. Quantitative methods were used to establish whether there was any relationship between accounting software and performance of an organisation while qualitative approaches were used to facilitate the interpretation of relationships between variables that is to determine the degree of relationship.

3.2 Area of the Study

The study was conducted at DFCU bank branch in Masaka district. The study focused mainly on accounting software in NGOs with much emphasis on reliability, accuracy and efficiency of data. The current government policies, how they link to performance in relation to increased revenue base and business expansion.

3.3 Study Population

According to O'leary (2014); a population is the total membership of a defined class of people, objects or events and Kombo & Tromp, (2006) asserts that population denotes the total collection of all elements about which the researcher wishes to make some references It is the total number of people in the community or organization from which the sample was selected (Saunders, Lewis & Thornhill, 2007). The study population was 45 in from DFCU and its clients and with sample size of 40. The study targeted full time staff and the clients of the bank which included: senior manager, branch managers, bank clients' and bank staff. These categories of respondents were considered because they are directly involved in the usage of accounting system in the organization.

3.4 Sampling procedures

3.4.1 Sample Size

Sampling is the process of selecting elements of a population for inclusion in a research study, O’leary (2014). According to Mugenda and Mugenda (2013), when the target population is too small, it’s advisable to take a whole population. Purposive sampling was used to get appropriateness of the population and the required sample because as Mugenda (2003) asserts that it is a technique that allows a researcher to use cases that have the required information with respect to the objective. The selection of the targeted sample was based on Krejcie and Morgan 1970 table for determining a sample size where the population of 45 staff was translated into a sample size of 40 respondents (See Appendix for Krejcie and Morgan table for determining sample size).

Table 3.1: The sample size and selection of respondents

Category	Population (N)	Sample size (S)	Techniques used
Senior Managers	1	1	Purposive
Branch Managers	3	2	Purposive
Clients	30	27	Simple random sampling
Bank Staff	11	10	Simple random sampling
Total	45	40	

Source: Primary data 2020

From the table 3.1 above, it can be seen that target population was forty five respondents as distributed as indicated; the table also shows that the sample was randomly selected by creating a lists of employee names and using a random number generated to select names from staff and clients where the researcher anticipated higher number of respondents and the techniques used included purposive sampling for key informants and simple random sampling for the procurement and estates department.

3.4.1 Sampling Techniques and procedures

The study used purposive and simple random sampling. According to Sekaran (2003:264), the simple random sampling used in selecting the client of the bank because of their number and also to ensure that every member in the sample has the chance to be selected to participate in the research. Patton, (2010) purposive sampling is a type of non-probability sampling technique which decisions concerning the individuals to be included in the sample are taken by research, based upon a variety of criteria which may include specialist knowledge of the research issue, capacity, or willingness to participate in the research. The researcher used purposive sampling technique to get into depth analysis of management effects on the organizational performance since the participants had the necessary information needed for the study.

Simple random sampling is where the researcher selects respondents without influence of his or her interest. The respondents to be interviewed are got by calculated probability. Simple random sampling technique was used for the selection DFCU Bank clients and staff. This sampling method was preferred for its reliability and representativeness of the population (Sarantankos, 2000). This method is the best form of sampling as it allows all members of population to have an equal and unbiased chance of appearing in the sample. This was used to collect data from the administrators and support staff of DFCU Bank.

3.4 Data collection sources

Primary and secondary sources of data were collected for the study.

3.4.1 Primary

It is the new data collected from the respondents through structured scheduled questionnaire and interview (Saunders, Lewis & Thornhill, 2007). Primary data according to Church and Collyer (1996) is information collected through personal interviews, questionnaires with specific intension and on a specific object. The primary sources of data for this study included

data gathered from the questionnaires and interviews that were administered to the respondents. Data from primary sources are more reliable since they come from the original sources and are collected specifically for the purpose of the study (Axinn & Pearce, 2006).

3.4.2 Secondary

According to Saunders, Lewis & Thornhill (2007), secondary data is data that have already been collected for some other purpose, processed and subsequently stored. The secondary data was collected from books, theses, annual reports, journals, newspaper articles, bulletins, documentary and archival information. Secondary data are available, because they were collected for some other purposes other than solving the basic problem. Secondary data was be used because it provides comparative and contextual data. It can result in unforeseen discoveries. It is discreet and requires fewer resources to work on them (Saunders, Lewis & Thornhill, 2007). The disadvantage is that any secondary data that is used would have been collected for a particular purpose and that this purpose may not be equal to that of the person who is using it. This was minimized by data review from existing literature form previous research paper findings, journal articles, text books, Newspapers and websites were used. According to (Odiya, 2009) document review guide provides the researcher with well researched information which helped the researcher to focus on the study.

3.5 Data collection methods

The study was a cross sectional survey and used both quantitative and qualitative approaches of collecting data. This helped the researcher in understanding accounting software and performance at DFCU bank. The three commonly used methods for data collection are questionnaire, interviews and observations (Sekaran 2003). However, for purposes of this study, interviews, questionnaires and interview guides were used for data collection. They are often mixed methods for studying an investigation because of their efficiency and convenience (Sekaran, 2003).

3.5.1 Questionnaire survey

According to Odiya, (2009) a questionnaire is a device used for gathering facts, opinions, perception, attitudes and beliefs among others. It is a formulated written set of questions to which respondents record their answers, usually with closely defined attitudes/alternative (Sekaran, 2013). The 40 questionnaires were distributed to selected respondents which included Staff and clients who were required to respond to the questions in writing. The interviews were conducted on three participants who are key informants. The questions asked covered all the variables of the study with each variable appearing under a different section (Amin, 2005). Mugenda and Mugenda (2003) contend that questionnaires enable respondents to answer without bias, are low cost and can conveniently reach many respondents in a short period of time.

A questionnaire was used to obtain information from the respondents; it contained structured questions using a five Likert scale. The respondents were asked to complete the questionnaire themselves, (Sekaran, 2003), and the researcher used both open and closed ended questions which enabled the researcher to obtain a detailed information on the topic of the study. This method had limitation where some respondents did not answer all the sections of the questionnaire which affected the information sufficiency but it was overcome by going through the questionnaire together with them.

3.5.2 Interviews

An interview is where the researcher uses a face- to -face interaction to exchange views (Amin, 2005). The interview served as an opportunity to get a vivid description of the management of healthcare delivery at DFCU Bank. The unstructured interview schedule was carried out with the respondents. The main thrust of the interviews was to draw out those issues that were considered important to the topic and had not been captured by the questionnaire. Qualitative data

was collected through interviewing the key respondents that senior managers, staff and clients. The study carried out interviews with 4 key informants of the organization. The advantages of interviews included: provision of first-hand in-depth data, guard against confusion due to unclear questions yield of higher response rates, and one can collect more information from the environment and gestures of the interviewee. However, the method was tiresome and given the fact that most respondents were always busy. The method proved to be more inconveniencing and researcher in such a case used a questionnaires which was appropriate.

3.6 Data collection Instruments

3.6.1 Interview guide

The interview guide was primarily used to collect qualitative data. Semi structured interviews were used to conduct a one on one interviews with three (3) participants who included Head of Procurement, Director finance and planning and the estates manager of the school. The information from the interviews helped the researcher to acquire a complete and detailed understanding of the study. It was assumed that valuable information would be obtained from these participants because of the positions they hold and exposure they have in the operations of the organization, the services offered and the challenges encountered (Kumar (2005).

3.6.2 Questionnaires

A questionnaire is a collection of items to which the respondent is expected to react usually in writing (Kombo and Tromp, 2011). Closed and open-ended questions were designed in such a way that they cover the core objectives of the study and the respondents filled them at their convenient time within two weeks. The instrument was chosen because it collects large amount of data within a short time and was also easier to administer and analyze (Amin, 2005). The questionnaire was used in collection of data from DFCU bank clients and staff. Self-administered, five-point Likert scale designed questionnaire was used as the main data collection instrument for the study since the target population was composed of literate and

knowledgeable in the subject matter. The method also reduces interviewer bias while data collected can be easily analyzed (Olle and Katarina, 2005) which was interpreted using the mean range of Likert scale. The instrument is less expensive and questions were answered at the respondent's convenience.

3.7 Quality control measures

3.7.1 Validity

Amin, (2005) refers to validity as appropriateness of the instrument of research. Therefore, validity is the quality that an instrument (tool) used in research is accurate, correct, true, meaningful and right. Joppe, (2000) contended that validity is important in determining whether the statements in the questionnaire and interview guide are relevant to the study. In order to test the validity of the questionnaire, Content Validity Index (CVI) was calculated using the formula below;

$$\text{CVI} = \frac{\text{Number of items declared valid}}{\text{Total number of items in the instrument}} = \frac{32}{35} = \mathbf{0.91}$$

According to Amin (2005), a CVI of at least 0.91 is sufficient for the data tools to be judged as valid. Therefore, based on the CVI 0.91 shows that the instruments used were valid and also the researcher used expert review of the tools in assessing performance of NGO

3.7.2 Reliability

Amin, (2005) suggests that reliability is the consistency of the research instrument in measuring whatever it intends to measure. Reliability identifies deficiencies in the instruments for instance, unclear instructions and ambiguous questions. The researcher used split half in order to determine the reliability of the instrument, the questionnaires were administered to the entrepreneurship and management, finance and planning, and procurement and estates department and the responses per instrument were divided into two by assigning the odd numbered items to one half and the even numbered items to the other half of the test. Internal consistency was calculated using Cronbach's alpha. The tool is considered to be reliable if

Cronbach's alpha is 0.67 and above as per Amin, (2003). According to Sekaran, (2001), Alpha values for each variable under study should not be less than 0.6 for the statements in the instruments to be deemed reliable thus; the instruments used in the study are reliable.

Table 3.2: Reliability results for the respective sections of the questionnaire

Table 3.2: Reliability results for the respective sections of the questionnaire

Variables	Description	Number of items	Cronbach's Alpha values (a)
Dependent Variable	performance	08	0.748
Independent Variable			
	Efficiency	08	0.817
	Reliability	08	0.739
	Accuracy	08	0.711

Source: Primary Data (2020)

The instrument that was used during this study was reliable because all the items in different sections of the questionnaire have alpha greater than 0.7 as per Amin (2003), where he considers such an instrument reliable.

3.8 Measurement of variables

The variables are measured by operationally defining concepts. For example, the questionnaires were designed to ask responses about key procurement planning and service delivery. These channeled into observable and measurably elements to enable development of an index of the concept. A Likert rating scale was used to measure both the independent and dependent variables and below is the five -point rates used to mean the following;

Table 3.3: Illustration of Likert Rating Scale

Scale	Strongly agree	Agree	Not Sure	Disagree	Strongly disagree
Rating	5	4	3	2	1

3.9 Data Management and Processing

3.9.1 Data Management

According to Sakaran (2013), data analysis is the process of systematically applying statistical and logical techniques to describe, summarize and compare data. Data was converted into numerical codes and SPSS version 10 was used for analysis, data was described using descriptive statistics. It was then organized and presented in tables to describe the behavior of data for easy interpretation.

3.9.2 Qualitative Data Analysis

The researcher collected qualitative data which was cleaned and coded to give it meaningful patterns as recommended by Sekaran (2013), who states that after data has been obtained through interviews and other secondary sources, it needs to be analyzed through editing, handling of blank responses, coding, categorizing similar responses and quotations from respondents, creating data files and programming. Information from the interview was analyzed and quoted with permission from the respondents. Qualitative research methods focus on discovering and understanding the experiences, perspectives, and thoughts of participants that is, qualitative research explores meaning, purpose, or reality (Hiatt, 2000). The questionnaire and interview schedules were pre-tested in one of the institutions, before the real exercise began to ensure that they were able to collect the required information.

3.9.3 Quantitative Data analysis

Quantitative data was collected, checked for completeness and internal consistency. Lincoln and Guba (2000) attempted to maximize the objectivity, replicability and generalizability of findings, and typically interested in the prediction. The data for this study was then sorted, edited coded and entered in statistical package for social scientist (SPSS) version (10), under the descriptive statistics, data was summarized, organized and analyzed using tables that provided numbers and percentages. The primary statistical data was analyzed scientifically and correlated using Pearson product moment coefficient to establish the relationship between

procurement planning and service delivery. This was used compared to other methods of data analysis because it is suitable in analyzing the relationships between variables.

3.10 Ethical Considerations

Ethical considerations refer to the research principles that were adhered to while conducting the research study. Amin (2005) points out that it is always prudent to conduct research studies in accordance with higher moral values. The study took into consideration a number of ethical considerations which included the following;

The introductory letter was obtained from the Faculty of business administration and management of Uganda Martyrs University introducing the researcher to the organization where the data was to be collected.

The researcher sought permission from relevant authorities in the organization before the giving out the questionnaires and conduct interviews with the relevant authorities.

The researcher got informed consent from all the respondents that took part in answering the questionnaires' and interviews. The respondents were assured of confidentiality of information they gave during the interviews and that from the questionnaires.

The researcher explained the research and its intentions in advance to the authorities and respondents so as to ensure confidentiality. The names of the individuals who gave their views in the research were not exposed unless they consent to the researcher to do so. Also the references of all secondary information in this research and their sources were cited.

3.11 Limitations of the Study

Poor response rates from the respondents; failure to respond in time was a problem in that the researcher expects Respondents might forget to answer back the questions or not providing answers in time to allow enough time for data analysis. To minimize this limitation, the researcher re assured the respondents that utmost confidentiality shall be observed in the use of the data which was collected.

Misrepresentation of the research, with the fear that the researcher is spying this was overcome by clearly explaining that the research is purely academic and also the researcher presented the introduction letter from the institution to remove away this thinking.

Financial constrains to conduct the research as it demanded several movements to the bank to collect the questionnaires which some time were not filled. This was overcome by financial support received from the friends and parents.

3.12 Conclusion

This chapter states the methodology that was used while carrying out this study, the likely challenges and how they were overcome.

CHAPTER FOUR

DATA ANALYSIS AND PRESENTATION OF FINDINGS

4.1 Introduction

This chapter presents analysis and findings of the study as set out in the research objectives and research methodology. This chapter provides for the results based on the analysis of the effect of accounting efficiency on the performance of organizations, effect of accounting reliability and accounting accuracy on the Performance of organizations using DFCU Bank as A case study.

4.2 Background of respondents

4.2.1 Demographic characteristics

The study examined various characteristics of respondents with intent to relate how such characteristics affect the main variables of the study. In particular, the study examined gender, age, marital status, level of education as well as years a particular staff has been in the service DFCU Bank and the findings are presented here-under;

4.2.2 Gender of the respondents

In the field the data was inspected to detect the most obtrusive omissions and inaccuracies in the data. Before processing the data in the computer there were no questionnaire dropped because they were properly filled and contained complete answers.

Table 1: Shows gender of the respondents

Gender		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	25	62.5	62.5	62.5
	Female	15	37.5	37.5	100.0
Total		40	100.0	100.0	

Source: Field data 2020

Using the above tabulated findings; the study findings clearly presented it that the total respondents under the study were 40 respondents. 25 of them who contributed to 62.5% of the respondents were female who were ready to be interviewed while 15 of these respondents summing it to 37.5% of the total respondents were male. The findings thus established that whereas both male and female members of staff participated in the study implying representation of both genders, more females than males participated in the study this shows that females are more devoted to their work thus, high performance.

4.2.3 Marital Status of the respondents

The researcher also gathered details about the marital status of the respondents as they went about their work and summarized the results contained in figure 2 below.

Table 2: Showing marital status of the respondents

Marital Status		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Married	15	37.5	37.5	37.5
	Engaged	20	50.0	50.0	87.5
	Single	5	12.5	12.5	100.0
	Divorced	0	0.0	0.0	100.0
	Total	40	100.0	100.0	

Source: Field data 2020

The results in table 2 above indicates 20 of the respondents bring it to 50% of the total respondents were engaged in dating relationships, more 15 of the total respondents who occupied 37.5% were married, 5 of these total respondents who were 12.5% were single while none of the respondents had been divorced. From the tabulated statistics, it could be seen that the majority were the respondents who were engaged. Most of these respondents were young men and women seeking marriage. However, few of the respondents were living in official

relationships which might affect the way staff performed their roles at the organization as they tend to be unsteady. .

4.2.4 Educational Level of Respondents

Regarding the educational level of the respondents, the contents of figure 4 below were obtained.

Table 3. Showing respondents' level of education

Education Level		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Primary	0	0.0	0.0	0.0
	Secondary	20	50.0	50.0	50.0
	Tertiary	15	37.5	37.5	87.5
	Certificate	5	12.5	12.5	100.0
	Total	40	100.0	100.0	

Source: Field data 2020

The findings in the table 3 indicated that 20 respondents who made (50%) of the total respondents had at least acquired secondary level of education and among these were the clients who were the majorities, 15 of these respondents (37.5%) had a tertiary education level followed by 5 respondents (12.5%) who had a certificate education level. None of the participants had only a primary's' level of education only. Therefore, the literacy level found in this study was high. The high literacy rate could be catalyst for adoption of a new technology which enabled the company to adopt new method of economic activities that required frequent reading of different financial documents. The results thus imply that the respondents held the basic qualifications to read and understand the questionnaires as well as giving credible response to the data collection tools.

4.1 Descriptive Statistics on study objectives

To measure the research objectives and also provide answers to research questions, the researcher formulated several statements to capture varying opinions of respondents on the extent of reliability, efficiency, ease use and accuracy by DFCU bank and how such activities influenced the performance of the organizations as presented in subsequent sections below.

4.3.1 Descriptive statistics on efficiency on performance

In the first objective, the researcher aimed at examining the relationship between efficiency and performance of organization at DFCU bank. While, the researcher formulated several statements on which respondents could rate their opinions on a scale of 1 – 5 as captured in table 4.2 below, interpreting the mean and standard deviation were redefined. In here, to interpreting the mean, the researcher adopted a five-point scale of 1 – 5 (1.00 – 1.79 = Strongly Disagree, 1.8 – 2.59 = Disagree, 2.6 – 3.39 = Neutral, 3.4 – 4.19 = Agree, 4.2 – 5.0 = Strongly Agree). Relatedly the researcher interpreted the standard deviation based on Ruiz (2002) recommendation that 1 -1.5 = High Variation and Low reliability; 0.5 – 0.99 = Low variation and Moderate reliability as well 0 – 0.49 = Low variation and High reliability.

Table 4.1 Descriptive statistics on efficient

STATEMENT	N	Min	Max	Mean	Std. Deviation
Accounting software provide reliable and verifiable information	40	1	5	3.48	1.455
Organization depends on figures and facts printed on financial statements	40	2	5	3.59	1.317
Accounting software is free from error.	40	2	5	4.29	0.711
Accounting software is consistent with the needs of the organization	40	3	5	4.00	1.181
Accounting software must be easy to learn and use.	40	3	5	4.02	1.372
There is quality financial statement by using accounting software	40	2	5	3.95	1.077
Valid N (list wise)	40				

Source: Primary Data (2020)

Accounting software provides reliable and verifiable information

According to the study findings, it was indicated that the respondents were not sure whether accounting software provides reliable and verifiable information. This was indicated by a mean of 3.48 which was derived with a standard deviation of 1.455 that showed that there was a very wide variance among the responses which had been collected from the respondents. This implied that some of these respondents must have not been users of accounting software and must have therefore not taken time to analyze the output from the accounting software used by their businesses. However, this statement was supported Marquez (2011) who asserts that a sound accounting software must be reliable. People must be able to depend on the figures and the facts printed on financial statements and to ensure that they are true and verifiable.

Accounting software is consistent with the needs of the adopter

According to the study findings, it was indicated that the respondents were not sure whether accounting software was consistent with the needs of the adopter. This was indicated by a mean of 3.59 that was derived with a standard deviation of 1.135 is however a reflection of higher

variation regarding the opinions of the respondents about the statement and this could negatively affect the reliability of the data. This implied that some of these respondents must have not been users of accounting software and must have therefore not taken time to analyze the output from the accounting software used with the needs of the adopter.

This was in agreement with Honig, (2009) who emphasized that the adoption of accounting software as the innovation must be consistent with the needs of the adopter, such as capable of handling all information; easy to learn and use; the results must be apparent; and the accounting software should be available on a trial basis.

Accounting software are easy to learn and use

According to the findings from the study, respondents were requested by the researcher to give their opinion on accounting software whether it was easy to learn and use. A mean of 4.02 was derived that meant majority of the respondents were in agreement with the standard deviation of 1.372 which showed a very high deviation. This implied that the members of the businesses which were using accounting software found it more efficient and easier to use which improved their business performance. This was in conjunction with Adesaju (2004) who presented it saying that computerized accounting had helped to improve on the effectiveness of their organization in processing transactions and that the accounting function had made it easier to control function made more intricate because of the technicalities that had been involved in the application of computerization accounting software.

According to the research findings during the interview, the researcher got information from one of the respondents saying that “Accounting software has helped us to monitor and control the performance of our businesses. It automates many of our business’s processes and as a result produce better detailed reports which are precise and easy

4.3.2 Descriptive statistics on reliability at DFCU Bank

On this objective the researcher sought to establish the relationship between reliability and performance at DFCU Bank and the finding are as shown below.

Table 4.2 Descriptive statistics on Reliability

Statement	N	Min	Max	Mean	Std. Deviation
There is a positive impact of accounting software on Business Performance.	40	3	5	3.77	1.461
Accounting software automate many business's processes.	40	1	5	3.82	1.105
Accounting software increase profitability of the organization	40	3	5	4.09	1.030
Accounting software delivers timely and error- free information	40	3	5	4.05	1.011
The accounting software provide efficient decision making	40	3	5	4.00	1.258
Valid N (list wise)	40				

Source: Primary Data (2020)

Positive impact of accounting software on business performance

According to the research findings, the researcher requested responses to give their view on the positive impact of accounting software on business performance. A mean of 3.77 was derived with a standard deviation of 1.461 that indicated a wide variance among the responses from the respondents. This implied that respondents were not sure whether businesses which operated their activities with the help of accounting software such as sage and Navision accounting software stood higher chances of surviving or failing than other businesses which were not operated using accounting software. This was supported by Arbaugh (2009) who argued that effective accounting software should provide the required information necessary for management, tax estimates and preparation.

Accounting software automate businesses

According to the research findings, respondents were requested to give their opinion on whether accounting software automated businesses. A mean of 3.82 was derived with a standard deviation of 1.105 that showed a wide variance. This implied that many of these respondents had not been not users of accounting software and hence could not be sure whether accounting software automated businesses. However, this statement was in conjunction with Arbaugh (2009) who stated it that the accounting system should provide figures that can be useful to both the state and federal. He went further and said that some accounting software provide for recurring entries, the ability to add accounts during data entry and math calculations.

Accounting software increased profitability

According to the findings of the study, respondents were requested by the researcher to give their opinion on accounting software whether increased profitability. As a result, a mean of 4.09 was derived with a standard deviation of 1.030 that showed a low deviation among the responses. This implied that majority of the respondents who had used accounting software had their businesses making more profits an implication that meant accounting software increases profitability. This was in line with Lebow & Zhang, (2014) who said that the tremendous technology advancement has rendered the options of utilizing the accounting information from a strategic point of view. Adoption of Accounting Software becomes a key factor in determining the survival and success of an organization as companies require more information, be it financial or non-financial, to deal with a higher scale of uncertainties in the competitive market and require data processing capacity and system to perfect to suit their information needs in this global economy era.

According to the research findings during the interview, one respondent said to the researcher that accounting software assists me in making more accurate decision which strengthens the performance of my businesses leading to increased sales and profits.

Accounting software delivers timely and error- free information

According to the research study, respondents were requested by the researcher to give their opinion on whether accounting software delivered timely and error – free information. A mean of 4.05 was derived with a standard deviation of 1.011 which indicated a low variance among the responses. This implied that respondents who had been accounting users of this software were in position to get the output in form of accounting reports at any time they wanted with error-free information to make effective decisions which could improve the performance of their businesses. This was emphasized by Ali, et al. (2012) who made it clear that “effective accounting software in providing timely and errorless information through quick data retrieved can support competition dynamism of a business to complete and survive in today’s rapid volatile economy”.

Accounting software provide efficient decision making

According to the research findings, respondents were requested by the researcher to give their opinion on whether accounting software provided efficient decision making. A mean score of 4.0 was derived with a standard of 1.258 which indicated a relatively wide variance. This implied that majority of the respondents who were users of accounting software could not interpret the output derived by the accounting software in form of financial statements and ratios to make efficient decisions in line with their businesses’ performance. This was in line with Moshref, et al. (2012) who stipulated it that effective accounting software provide business managers with information that helps in monitoring and controlling costs, expenditure and cash flows.

According to the research findings on interview, one respondent said that i can look up for any financial information whenever it is needed. There is less room for errors as only one accounting entry is needed for each transaction I post rather than two or three for a manual system which I would have needed to be posted.

4.3.3 Descriptive statistics on accuracy on performance

On this objective the research sought to establish the effect of accuracy as the third objective, the researcher aimed at examining the effect of accuracy on performance at DFCU Bank.

Table 4.3 Descriptive statistics on accuracy

Statement	N	Min	Max	Mean	Std.
Accounting software provide information which is free errors and bias	40	1	5	4.23	0.961
Accounting software provide the overall accuracy of record and eliminates human error	40	3	5	3.34	1.509
Accounting software provide accurate and consistent financial information	40	3	5	3.68	1.272
Accounting software enhanced organizations performance.	40	2	5	4.00	1.161
The ease accessibility to the daily performance by the bank supervisors	40	2	5	4.16	1.098
valid N (list wise)	40				

Source: Field data (2020)

Provide information which is free errors and bias

According to the research findings, respondents were requested to give their opinion whether accounting software provided information which was free errors and bias. A mean of 4.23 was derived with a standard deviation of 0.962 which showed a very low variance among the respondent's responses. This implied that majority of the respondents who were users of accounting software had output which was free from errors and bias in line with their business' performance. This was in combination with Frank and Alan (1999) who said that reliability was regarded as one of the main qualities which people must be able to depend on the figures and the facts printed on financial statements to make sure that they are true, verifiable and free from error.

Provide accuracy of record and eliminates human error

According to the research findings, respondents were requested by the researcher to give their opinion on whether accounting software provided accuracy of record and eliminated human error. A mean of 3.34 was derived with a standard deviation of 1.508 that indicated a very big variance. This implied that some of these respondents must have not been users of accounting software and must have therefore not taken time to analyze the output from the accounting software used by their businesses to assess the accuracy of their output. This was in line with Woolf (1997) who uttered it that potential risks of misstatement is greatly reduced by the use of well tried and tested accounting software from which any major bugs would already have been eliminated.

Provide accurate and consistent financial information

According to the research findings, the respondents were requested by the researcher to give their opinion on whether accounting software provided accurate and consistent financial information. A mean of 3.68 was derived with a standard deviation of 1.272 which indicated that there was a relatively wide variance. This indicated that some of the respondents should not have been users of accounting software and as a result could not identify whether their output generated using accounting software was accurate and consistent. This was in combination with Woolf (1997) who uttered it that potential risks of misstatement are greatly reduced by the use of well tried and tested accounting software from which any major bugs would already have been eliminated.

Accounting software enhanced organizations performance

According to the research findings, respondents were requested to give their opinion whether accounting software enhanced organizations performance. A mean of 4.0 was derived with a standard deviation of 1.161 which indicated a relatively wide variance. This implied that

majority of the respondents were not familiar with the accounting software and as a result could not state whether accounting software had enhanced the performance of their businesses. This was supported by Honig (2009) who narrated it that the adoption of accounting software as the innovation must be consistent with the needs of the adopter, such as capable of handling; must be easy to learn and use; the results must be apparent; and the accounting software should be available on a trial basis within the first place of any organization.

The ease accessibility to the daily performance by the bank supervisors

According to the study findings, respondents were requested by the researcher to give their opinion on whether accounting software eased accessibility to the daily performance by the bank supervisors. A mean of 4.16 was derived with a standard deviation of 1.098 which showed a very low variance. This implied that majority of the respondents who used accounting software found it easing accessibility by the supervisors on finding out how the daily performance of their businesses.

According to the research findings during the interview, one respondent said to the researcher that accounting system information had assisted them in making more accurate decision which had led to some improvement in performance of their businesses,

4.2 Correlation Statistics

For purposes of scientifically examining whether there is a relationship between the views of accounting software characteristics and organizations performance at DFUC Bank, the researcher performed Pearson's two tails Statistic on all the measures of accounting software and their association with performance. The results of the statistical process are as presented in the subsequent tables under this subsection

4.4.1 Correlations between efficiency and performance

To examine the relationship between efficiency and performance, the researcher performed Pearson's two tail test statistic on the two variables and results from the examination presented in table 4.4 below

Table: 4.4 Correlation between efficiency and organizational performance

		Efficiency	Performance
Efficiency	Pearson Correlation	1	0.911**
	Sig. (2-tailed)		0.000
	N	40	40
Performance	Pearson Correlation	0.911**	1
	Sig. (2-tailed)	0.000	
	N	40	40

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

Source: Field Data generated from SPSS software

Table 4.4 above indicates evidence that efficiency has a strong positive and significant relationship with performance with a correlation coefficient of $r = 0.991$; $p = 0.000$. This implies that a unit change in efficiency practices by DFCU bank results into about 91.1% positive change in performance. The results are in agreement with Adesoju (2004) who asserted that computerized accounting had helped to improve on the effectiveness of their organization in processing transactions and that the accounting function had made it easier to control function made more intricate thus leading to the efficiency in the organizations' operations. Example employing skilled human resources to perform routinely activities

4.4.2 Correlation between reliability and organizational performance

In order to assess the relationship between reliability and organizational performance, the researcher computed correlation analysis using Pearson’s correlation coefficient and significance at the 2-tailed level. The results were presented in the following table.

Table 4.4: Correlation analysis for reliability and organizational performance

		Efficiency	Performance
Reliability	Pearson Correlation	1	0.838**
	Sig. (2-tailed)		0.000
	N	40	40
Performance	Pearson Correlation	0.838**	1
	Sig. (2-tailed)	0.000	
	N	40	40

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

Source: Field Data generated from SPSS software

Results from the Table above indicated that there was a strong positive relationship between reliability and organizational performance of DFCU - Bank. This meant that changes in reliability were strongly correlated with changes in the organizational performance of DFCU - Bank. This was shown by Pearson’s $r = 0.838$. $p = 0.000$. This implies that a unit change in reliability by DFCU bank results into about 83.8% positive change in performance. Therefore the study concluded that reliability positively affected the performance of DFCU – Bank. The organization can easily rely on the information it has at its exposure to make informed decisions.

4.5 Correlation analysis for accuracy and organizational performance

The study analyzed the relationships between the study variables using Pearson correlation product moment technique. These findings were shown below;

Table 4.5: Correlation between accuracy and organizational performance

		Accuracy	Performance
Accuracy	Pearson Correlation	1	0.788**
	Sig. (2-tailed)		0.000
	N	40	40
Performance	Pearson Correlation	0.788**	1
	Sig. (2-tailed)	0.000	
	N	40	40

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

Source: Field Data generated from SPSS software

Table 4.5 above indicates evidence that accuracy has a strong positive and significant relationship with performance indicated a correlation coefficient of $r = 0.788$; $p = 0.000$. This implies that a unit change in accuracy practices by DFCU bank results into about 78.8% positive change in performance. In other words the accuracy of the accounting software provided the business stakeholders such as the bank staff with the required information that was necessary for management and tax estimates preparations. Thus, the researcher concluded that there was a strong positive relationship between accuracy and the performance of DFCU-Bank as an organization. The management is charged with the responsibility of ensuring that the information used in making decisions are accurate to avoid future uncertainty.

4.6 Regression analysis

The regression analysis was run to establish the relationship between the three variables that is efficiency, reliability and accuracy and how they affect performance of organizations using DFCU-Bank, the results were obtained and presented as below;

Table 4.6: Showing the model summary

Model	R	R Square	Adjusted R Square	Std. Error of Estimate
1	0.886 ^a	0.786	0.770	0.513

a. Predictors: (Constant), efficiency, reliability, accuracy

Source: Field Data generated from SPSS software

Having ascertained the existence of relationships between the major study variables, the researcher further sought to measure the degree of predictability of the dependent variable (performance) from the independent variable and its associated measures.

To achieve this, linear regression analysis was employed in determining the effect and prediction capability of accounting software on performance. On the overall, the results of the regression model summary in table 4.6 indicate that the examined measures of accounting software for only 77. % (R square = 0.770) of the variation in performance and thus there is sufficient evidence that overall, measures of accounting software characteristics are average predictors of performance. This implies that there are other factors that are equally relevant in predicting performance. The results further imply that accounting software is a high predictor of performance and thus it should be pursued with other management practices and controls that stimulate efficiency in operations for improved organizational performance. The remaining percentage of 23% was accounted for by other factors that also affected the performance of DFCU-Bank as an organization.

Table 4.7: Regression Coefficients

Model	Unstandardized Coefficients		Standard Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.234	0.373		0.627	0.534
Efficiency	-0.009	0.176	-0.012	-0.052	0.959
Reliability	0.588	0.136	0.528	4.322	0.000
Accuracy	0.320	0.157	0.435	2.040	0.048

a. Dependent Variable: Performance of DFCU-Bank

Source: Field Data generated from SPSS software

Relatedly, the results of the regression coefficients contained in table 4.7 reveal that reliability contributes heavily to enhancing performance with a beta value of 0.528 followed by accuracy with a beta value of 0.435 while efficiency contributed negatively to performance with a beta value of -0.012. The results imply that performance of an entity is largely premised on the reliability and accuracy since this work together in shaping performance activities towards enhancing the overall organizational performance.

Conclusion

Based on the findings of the study, researcher concludes that both reliability and accuracy are positively and significantly associated with performance and that this relationship is strong with weak with efficiency. On the other hand, efficiency has a weak negative relationship with performance. Relatedly, regression analysis revealed that both reliability and accuracy positively affects performance while efficiency has a negative effect on performance at DFCU bank.

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS AND CONCLUSIONS

5.0 Introduction

The chapter presents a summary of the study findings as per the study objectives. It also offers meaningful conclusions drawn from the study finding in line with the study objectives as well offering recommendations coupled with suggestion of areas the researcher deemed suitable for conducting further inquiries.

5.1 Summary of the study findings

The study aimed at examining the effect of accounting software on performance in NGOs using a case of DFCU bank. Using a cross sectional design on a sample of 45 respondents, the study examined the relationship between accounting software and performance at DFCU bank guided by three study objectives namely; i) to examine efficiency on the organizational performance ii) to examine the relationship between reliability on organizational performance at DFCU bank iii) to find out relationship between accuracy and organizational performance. Both qualitative and quantitative approaches were used in collecting and analyzing data and in particular descriptive statistics (which used mean and standard deviations), correlation and regression analysis as well as thematic analysis were used in analyzing data revealing the summaries below based on the study objectives. From the study it was found out that efficiency, reliability and accuracy affect organizational performance and have a strong positive relationship with organizational performance.

5.1.1 Efficiency on organizational performance

The objective was to examine the effect of efficiency on performance at DFCU bank. When scientific evidence was pursued about this effect, results of a regression model revealed that efficiency negatively affects performance as indicated by a beta value -0.012. Similarly, correlation results revealed that there exist significant relationship between efficiency and performance indicted by a correlation coefficient of ($r = 0.91$; $P \leq 0.01$) implying that efficiency may instead retard performance .

5.2.2 Reliability on organizational performance

The objective was to examine the effect of reliability on performance at DFCU bank. When scientific evidence was sought about this effect, regression analysis revealed that reliability has a positive effect on performance. However, the contribution was a strongly exhibited by a beta value 0.528. Further still, the results of Pearson's Two tail statistic revealed existence of a weak positive significant relationship between the two variables indicated by a correlation coefficient of ($r = 0.838$. $p = 0.000$.) implying that reliability adds tangible value to performance

5.2.3 Accuracy on organizational performance

With accuracy, the researcher aimed at examining the effect of accuracy and performance at DFCU bank. When scientific evidence was sought, the result of a regression model revealed that accuracy has a significant positive effect on performance indicated by a beta value 0.435. Relatedly, Pearson's two tail statistic revealed that there exists a strong positive significant relationship between the two variables indicted by a correlation coefficient of ($r = 0.788$; $p = 0.000$.) implying that improved accuracy greatly improves performance.

5.3 Conclusion and Recommendation

5.3.1 Conclusion

The result of data analysis and the discussion in chapter four has revealed the importance of accounting software characteristics on organization's performance. Accounting software characteristics was found to have a positive and significant effect on organization's performance.

This signified that successful implementation of an accounting software could enable satisfied users to improve on the performance quality of their organizations. Therefore, drawing from literature and the associated research findings, the following conclusions in line with the study objectives can be drawn namely; On the overall, the researcher concludes that accounting software highly predicts performance as it accounts for 77% of the variation in performance at DFCU bank while other factors that are not part of this study explain the remaining 23% of the variation in performance.

5.3.2 Recommendations

This study based on the results as per the prior set objectives and conclusions and makes the following recommendations for future redress.

In relation to the general objective, management needs to instantaneously employ all accounting software characteristic since on the overall, accounting software accounts for 77% of the variation in performance at DFCU bank

Regarding efficiency, the researcher recommends that management should address this aspects by ensuring that accounting software commences with identification of the competent staff who are knowledgeable and skill and are able to easily learn the software's used by the bank for fast effective implementation and reduce on the learning curve which may affect the performance and reduce on the business expansion.

With regard to reliability, management should ensure that the staff have competence capable of executing both internal and external software's. Similarly, management should ensure that there exists an effective policy on management of the software's including ensuring that the bank has an effective framework for managing its relationship with the its clients all aimed at ensuring smooth implementations of accounting software's for improved performance.

Regarding accuracy, the researcher recommends that management should address this by ensuring that all the information input in the system commences with verification, review, and approval by the authorized authority, ensuring that the clients are sensitized of what their role is as the banks clients so as to propel smooth running of operations for performance.

There is need for the management to have continuous training of their staff and clear guidelines for the clients so that they can be able to track new innovations introduced by the bank. Build Staff capacity through continuous trainings, review and approval of data inputs and enforcement of policy framework in the organization

5.3.3 Areas for further research

It has been noted that accounting software characteristics have positive effect on the performance of financial institutions. The areas for further studies could be on the effect of accounting system on employees' performance since this research majorly has been carried out on organization's performance.

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Appendix 1: SAMPLE SIZE AND SELECTION TABLE

	<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	102	1800	317
45	40	290	105	1900	320
50	44	300	109	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	198	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

Appendix 2

QUESTIONNAIRE

Research Questionnaire for employees of DFCU bank Masaka branch

Dear Respondent,

I am NABUKEERA MAXENCIA a student of Uganda Martyrs University carrying out research on the topic: **The effect of accounting software on organizational performance using a case study of DFCU Bank – Masaka Branch in Uganda.** You have been selected to participate in this study due to the importance of your information in the study. Therefore, I do request you to participate in this study by completing this questionnaire honestly. Your response will be kept anonymous and shall be treated with congeniality. All information collected will be used only for academic purpose.

Thank you for your cooperation.

PART 1

SECTION A: BACKGROUND INFORMATION

1. Sex Female Male

2. Age

- (a) Below 20 yrs. (b) 21-30 yrs. (c) 31-40yrs (d) above 40yrs

3. Marital Status

- (a) Married (b) Engaged (c) Single d) Divorced

4. Level of education (Optional)

- (a) Primary b) Secondary (c) Tertiary (d) Certificate

- Others specify

5. Working department

- (a) Top management (b) Head of section

- (c) Head of department (d) none of the above

SECTION B:

Accounting Packages: Reliability, efficiency accuracy and ease of use

In this section, you are required to tick the appropriate cell corresponding to your level of agreement with the following statements regarding the way you perceive the accounting packages attributes in the banks as it applies to you. There is no right or wrong answers.

Assessment scale

Strongly disagree	Disagree	Not sure	Agree	Strongly agree
1	2	3	4	5

SECTION B: Reliability

NO.	STATEMENT	1	2	3	4	5
1.	There is a significant positive impact of accounting packages on Business Performance.					
2.	Accounting package automate many business’s processes.					
3	Accounting packages increase profitability of the organization					
4	Accounting packages delivers timely and error- free information					
5	Provides confidential information that is protected as committed to or agreed					
6.	The accounting Packages provide efficient decision making					
7.	Accounting packages provide Privacy of financial information used production of financial information in terms of reports					
	Accounting packages provide Security by Protected systems against unauthorized access - physically and logically					

9. What is the effect of accounting packages efficiency on the performance of business?

.....

SECTION C: Efficiency

Use the scale of 1) - Strongly Agree 2) - Agree 3) - Not Sure 4) -Disagree 5)-Strongly Disagree

NO.	STATEMENT	1	2	3	4	5
1.	The sound accounting package provides reliable and verifiable information					
2.	Organization depends on figures and facts printed on financial statements to true and fair					
3.	The sound accounting package must be free from error.					
	The Organization is able to maximize value by using the least inputs to achieve higher outputs					
4.	Accounting packages are consistent with the needs of the adopter.					
	The organization gains increased profitability from its operations					
5.	Accounting packages are easy to learn and use.					
6.	The accounting information systems impacts on the quality of financial statements.					
7.	Accounting information are significant to impact decisions made by the financial report's users.					
8.	The financial statements are for users to make economic decisions, the information must be relevant.					

9. What is the effect of accounting package reliability on the performance of business?

.....

SECTION D: Accuracy

Use the scale of 1) - Strongly Agree 2) - Agree 3) - Not Sure 4) -Disagree 5)-Strongly Disagree

NO.	STATEMENT	1	2	3	4	5
1.	Accounting packages provide information which is free errors and bias					
3.	Accounting packages provide the overall accuracy of record and eliminates human error during posting					
4.	Accounting packages provide accurate and consistent financial information for decision making					
6.	Accounting packages enhanced organizations performance.					
8.	The organization minimizes operational and maintenance cost					

9. What is the effect of accounting package accuracy on the performance of business?

.....

SECTION D DEPENDENT VARIABLE:

Organization performance

Use the scale of 1) - Strongly Agree 2) - Agree 3) - Not Sure 4) -Disagree 5)-Strongly

Disagree

NO.	STATEMENT	1	2	3	4	5
1	There is steady growth of the bank					
2.	The customers are satisfied with the bank's timely services					
3	Accounting packages facilitates staff in meeting deadlines of assigned tasks.					
4.	The daily performance is easily accessed by the supervisor					
5.	Timely decision making by the managers of the bank					
6.	The increased number of customers					

THANKS FOR YOUR PRECIOUS AND PARTICIPATION

Appendix 2: INTERVIEW GUIDE

Structured Interviews for the managers, senior managers and head of department ICT who are involved in the management and use of the accounting packages in DFCU bank Masaka branch

Dear Respondent,

I am NABUKEERA MAXENCIA a student of Uganda Martyrs University carrying out research on the topic: **The effect of accounting software on organizational performance using a case study of DFCU Bank – Masaka Branch in Uganda.** You have been selected to participate in this study due to the importance of your information in the study. Therefore, I do request you to participate in this study by completing this questionnaire honestly. Your response will be kept anonymous and shall be treated with congeniality. All information collected will be used only for academic purpose.

Thank you for your cooperation.

1. What do you understand by accounting package software?
2. Do you think accounting packages increase profitability of the organization?
3. What do you understand by accounting package software?
4. What accounting packages are used by the DFCU bank?
5. What are the staff perceptions about the accounting packages in DFCU bank?
6. What do you understand by organizational performance?
7. Do the accounting packages used by the bank staff in executing their tasks have an influence on quality of performance?
8. Do you think accounting packages increase profitability of the organization?
9. What do you think should be done to improve performance of the bank at DFCU bank at Masaka Branch I?
10. Any other remarks?

Thank you for your support and cooperation