KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY,

KUMASI

INSTITUTE OF DISTANCE LEARNING

ASSESSING THE ROLE OF COMPUTERIZE ACCOUNTING SYSTEMS IN TAMALE METROPOLITAN ASSEMBLY

BY

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A thesis submitted to Department of Accounting and Finance

Kwame Nkrumah University of Science and Technology School of Business

in partial fulfilment of the requirements for the degree of

MASTER OF SCIENCE ACCOUNTING AND FINANCE.

NOVEMBER, 2020

DECLARATION

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person nor material which to a substantial extent has been accepted for the award of any other degree of the Kwame Nkrumah University of Science and Technology, Kumasi or any other educational institution, except where due acknowledgement is made in this thesis.

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DEDICATION

This work is dedicated to my entire family especially my wives Mahama Sana and Mohammed Memunatu and my children Mutawakilu Abdul Somed Wunpini, Mutawakilu Hamdia Tipagya, Mutawakilu Abdul Azeez Chentiwuni, Mutawakilu Abdul Jawad Suglo and Mutawakilu Mohaisin Wunintira.

ACKNOWLEDGEMENT

First and foremost, I thank the Almighty Allah for the wisdom and life for accomplishing this programme.

I also acknowledge and appreciated the support and guidance of my supervisor, Mr. Abedana Virgil Nbellah of the Tamale Technical University for making his precious and busy time and schedule for me to successfully complete this thesis, I say thank you Sir.

I also acknowledge the contributions of Mr. Faarais, tutor at the Northern School of Business SHS and the Teaching Assistant to my supervisor Mr. Virgil who helped in making all the needed corrections throughout the project.

I also wish to place on record my profound appreciation to all my lecturers and course mates especially, Mr. Seidu Yahaya, Mr. Sayibu Mohammed just to mention few for their encouragement and relentless efforts in always giving me good counsel and also serve as inspiration for me throughout the programme, May God richly bless you all.

ABSTRACT

The objective of the study was to evaluate the role of computerized accounting systems in the Assembly. A case study approach was adopted for the study. The target population was the audit unit and accounts/finance office which mainly keeps the Assemblies records and supervises their spending's. The sampling technique used for the study was purposive sampling. For the purpose of the study a sample size of fifty (50) was used. That was ten (10) from the audit unit forty (40) from the accounts/finance office from Tamale Metropolitan Assembly. Two main types of data were collected and used for the study. They were primary and secondary data. The major data collection instruments used were questionnaires. The accounting software resulted in accurate data processing to improve efficiency of the Assemblies operations. It was also realized that, computers had replaced more complicated work in the Tamale Metropolitan Assembly. Based on the research conducted, it was observed that, MMDA's in general decide to adopt accounting software due to various reasons. Such reasons included the need to be efficient and effective in the operations of the Tamale Metropolitan Assembly, the ever-growing operations of the Assembly, and the quest to produce more accurate and timely reports. All staff members who are responsible for maintaining operations in CAS should not exchange their password for security purposes and to reduce hacking problems. Institutions that train accountants should do well to include the study of Accounting Software as part of their courses to ensure that accountants are equipped with both accounting and the required information technology skills. In this area, it is recommended that management could enroll their employees on Business Information Technology Programmes (BITPs).

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LIST OF ACRONYMS

CAIS	Computerized Accounting Information Systems
CAS	Computerized Accounting Systems
CEOs	Chief Executive Officers
ERPs	Enterprise Resources Programmes
LGAs	Local Government Authorities
OECD	Organization for Economic Cooperation and Development
SMEs	Small and Medium Enterprises
SPSS	Statistical Package for Social Sciences
UWASA	Urban Water and Sewage Authorities

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The primary objective of an accounting function in an organization is to process financial information about the activities of the organization and prepare financial statements at the end of the accounting period. The modern method of accounting is based on the system created by an Italian monk Fra Luca Pacioli. He developed this system over 500 years ago. This great and scientific system was so well designed that even modern accounting principles are based on it (Santis, 2010).

With a substantial increase in the volume of accounting transactions and increase in exposure of information to errors due to complexity of these accounting systems, there was a need for a system which could store and process accounting data with increased speed, storage, and processing capacity. This led to the development and introduction of accounting software packages. Accounting Software is a class of computer programs that perform accounting operations.

Accounting Software is an application software that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, payroll, and trial balance. Thus, these software packages allow the whole accounting system to be run on a computer hence the name Computerized Accounting System (Bricklin, 1985). Computerized Accounting System is therefore a computer-based system which combines accounting principles and concepts as well as the concept of information system to record, process, analyses and produce financial information to its users for making economic decisions (*Gelinas* & Nguyen *2005*).

Every business has numerous processes some simple, others complex and cumbersome. But as the business grows, acquires new customers, enters new markets and keeps pace with constant changes in information technology, companies need to maintain highly accurate and up-to-date accounting, inventory and statutory records. This is where a Computerized Accounting System (CAS) helps simplify, integrate, and streamline all the business processes, cost-effectively and easily and helps presents the true picture of all the business undertakings to users of financial reports. With the decrease in the price of computers and accounting programs, this method of keeping books is becoming popular (Raymond and Bergeron, 1992).

In today's computerized, interconnected, global business environment, the accounting profession must deal with a host of complex issues that never existed in the past. For instance, how to capture and record new business transactions and events, develop value added business and information processes, create new value-chain and supply-chain opportunities, disseminate useful knowledge to a wide array of information consumers and provide assurance services across the entire spectrum of economic activities to reflect some of the more compelling topics of interest.

1.2 Problem Statement

Meigs, and Mary (2014) defined a Computerized Accounting System as a system that uses computers to input, process, store and output accounting information in the form of financial reports. Meigs et al. (2014) adds that accounting system records all transactions that routinely deal with events that affect the financial position and performance of an entity. The importance of accounting software cannot be over emphasized considering the rate at which Tamale Metropolitan Assembly is embracing this technological innovation with the view of ascertaining

improvement in the areas of data management, administration and cost effectiveness. The many advantages from the use of these systems also have led many to conclude that computerized accounting systems in corporate reporting are the engine of growth in business organizations (Frenzel, 2006).

With increased complexity of transactions and emergence of accounting software, how is the Tamale Metropolitan Assembly positioning itself to take advantage of this software to improve performance. Looking at the move made by the Tamale Metropolitan Assembly in pursuance of its objectives, one will be bothered to know if indeed Tamale Metropolitan Assembly has any knowledge about the effect of the use of accounting software on their operations beside what they actually think it does.

The advancements in information technology have eventually led to the introduction of Computerized Accounting Systems in corporate reporting to help produce relevant and faithful representative financial reports for both management and external users for decision making (Greuning, 2006).

It is worth noting that, notwithstanding the introduction of these Computerized Accounting Systems and despite the enormous benefits from the use of these systems, the problem is that the Assembly still make use of the Manual Accounting Systems which are often characterized by keeping a large number of books and are usually associated with errors in recording large volumes of transactions. Reasons for the use of the manual accounting system may be attributed to factors such as inadequate supply of expertise knowledge about the Computerized Accounting Systems, high cost of installation and maintenance, resistance to change, risks of being hacked, power failure, viruses and losing information.

1.3 Objectives of the Study

The general objective of the study is to evaluate the role of computerize accounting systems in the Tamale Metropolitan Assembly.

The specific objectives of the study are as follows:

1. To examine the role of computerized accounting on the Assembly Revenue performance.
2. To explore the role of computerized accounting on the Assembly Expenditure performance.

1.4 Research Questions

The following questions will be addressed:

1. What is the role of computerized accounting on the Assembly Revenue performance?
2. What is the role of computerized accounting on the Assembly Expenditure performance?

1.5 Scope of the Study

The study focuses on assessing the role of the use of Computerized Accounting Systems in the Tamale Metropolitan Assembly audit units and accounts/finance offices which mainly keeps the Assemblies records and supervises their spending's. The study is limited to Tamale Metropolitan Assembly due to time and easy accessibility. The study is further limited to the accounts/audit staff only since they were better position and knowledgeable in order to respond to the research questionnaires.

1.6 Summary of Research Methodology

Self-administered questionnaire/ interview is used as the main tool for primary data collection. Two same sets of questionnaires are administered – one each for the audit staffs and account staffs in the Assembly. The choice of self-administered questionnaire/ interview is used because

the researchers anticipated that all the respondents are aware of the role of computerized accounting systems in Tamale Metropolitan Assembly. The data is analyzed and presented statistically using SPSS, frequency tables, pie charts, bar charts and making inferences.

1.7 Organization of the Study

The thesis has been structured into five chapters. Chapter one is the introduction which consist of the background to the study, statement of the problem, research questions, justification of the study, scope as well as organization of the study. Chapter two is the on a review of related literature. This chapter provides the fundamentals of the study and helps to shape the nature and direction of the study. Chapter three is on the methodology of the study. It covers the research design, the population and sampling procedures, data and data collection procedure, research instruments, as well as method of data processing and analysis. Chapter four presents the results and discussions of the study whiles Chapter five presents the summary of the findings, conclusions and recommendations of the study.

CHAPTER TWO

LITERATURE REVEIW

2.0 Introduction

This section of the study reviews the literature on the role of computerized accounting systems. The theoretical framework and conceptual base of the study include the role of computerized accounting on the Assembly Revenue performance and the role of computerized accounting on the Assembly Expenditure performance, conceptual framework and theory underpinning the study and end with emperical review of the study.

2.1 Computerized Accounting System

A computerized accounting system can be defined as an accounting information system that processes the financial transactions and events to produce accurate accounting results as per the user requirements or guidelines. Computerized accounting is defined by Alan & Frankwood (2005) as a total suit of components that together comprises all inputs, storage, transactions, processing, collecting and reporting of financial transaction data. Every proper accounting system, be it manual or computerized must follow the generally accepted accounting principles and also the framework for maintenance of records and generation of reports must be well defined and easily to be understood.

In a computerized accounting system, the process of storage and handling of data, which is normally referred to as operating environment consists of computer hardware and software under which the accounting system operates. Computer hardware and software are interdependent and so one cannot do without the other (Bernard, 2013) The link here is that, the type of accounting system employed determines the operating environment. More so, the nature of software used

determines its hardware so selecting a computer hardware depends upon several factors like the number of users, secrecy level and the sectional or departmental activities in the organization, etc.

2.2 The Computerized Accounting System

"A computer is a device that works under the control of stored programs, automatically accepting, storing and processing data to produce information that is the result of that processing" (French, 1996) French further stated that, the computer is a device which accepts data in one form, processes that data, and produces it in another form. The raw data that the computer accepts is called input and the processed data is the output. Between the input and output lies two functions of the computer processing and storage (French, 1996).

Accounting on the other hand, is the chronological and systematic recording, processing, summarizing and reporting of information relating to the economic activities of business units. The aim of accounting is to provide information relating to the financial position, financial performance and cash flows of individuals, companies and public institutions (Teiuşan, 2009).

From the definition of computer and brief explanation of what accounting does, it is evident that the concept of computer and the concept of accounting are significantly divergent. However, Teiuşan (2009) believes that we can marry the two, and such a marriage leads to the creation of what Teiuşan called computer-assisting accounting which is a reference to computerized accounting.

2.3 Computerized Accounting in Ghana

The work of Adjei (2013) like that of Dacosta *et al* (2012) reviewed earlier was directed at investigating the effects of computerized accounting on Ghanaian banks. The study was focused

on Amanano Rural Bank, and revealed that the bank's adoption of computerized accounting software actually expedites the operations of the bank with respect to both their customers and staff. For example, customers' information could now be instantly fetched and supplied to the cashier just after keying-in few particulars of the customer. The introduction of computerized accounting system therefore ensured that transactions were affected with ease and at a faster pace.

In a contrast study, Simpson (2012) shifted from the private sector to the public sector and sought to study the developments in public sector accounting in a post-independence Ghana. Simpson noted that the fewness of researches in public sector accounting in emerging economies like Ghana influenced his choice of the public sector accounting for his research. The study found that entire public sector accounting practices and reporting procedures are being computerized.

According to Kingi (2013) computerized accounting system is an organized procedure to collect, record and interpret accounting data with the assistance of a computer or automated device. In other words, it is a computerized system where financial transactions are collected or entered into a computer and further analyzed so as to create necessary documents and hence journalize the financial records to provide the required accounting journals. In light of this definition, the main purpose of a computerized accounting system is to produce reliable and accurate financial information or statements on a timely basis. At the same time, the computerized accounting should generate appropriate information for decision making.

2.4 Concept of Performance

Ogundana (2012) stated that the concept of performance is used to determine the success of a business entity whether small or big. In 2004, the Organization For Economic Cooperation And Development (OECD) issued a document emphasizing that corporations should be run, first and foremost, in the interest of shareholders.

2.5 Role of Computerized Accounting Systems

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. Frankwood (1999) consented to the speed with which accounting is done.

Indira (2008) pronounced the improvement in business performance as a result of computerization of the accounting systems as it is a highly integrated application that transforms the business processes with the performance enhancing features which encompass accounting, inventory control, reporting and statutory processes. He then says, this helps the company access information faster and takes quicker decisions. The influence of computerized accounting systems on financial reporting has been linked to the benefits of applying computer systems while generating financial reports.

The presentation of scheduled reports can be triggered and simplified and prepared at regular interval with ease (McRae, 1998). With the application of computerization, generation of financial reports will be easy as information can be easily generated. With the substantial increase in the number of transactions and increase in the need for real time information,

maintenance of accounting data on a real time basis has become essential. This is achievable using computerized systems hence promoting the quality of financial reporting.

Carol (2002) says that computerizing business general ledger, payroll and other accounting tasks increases office efficiency. Computerized accounting systems have also been credited for their quick processing speed and large storage capacity. Using computerized accounting systems ensure up to date account balances are available at any time to aid management in decision making. Computerization saves time on transaction hence leading to quality of financial reporting as timely, accurate and reliable information can be generated (Lewis, 1999).

A study conducted by Adesoju (2004) on internal control systems in a computerized accounting environment found that the advent of computerized accounting has helped to improve effectiveness in processing transactions and that the accounting function is made easier while the control function is made more intricate because of the technicalities involved in the application of computerization. Abu-Musa (2004) conducted a study to investigate the significant perceived security threats of Computerized Accounting Information Systems (CAIS) in Saudi organizations. The survey results revealed that almost half of the responded Saudi organizations have suffered financial losses due to internal and external CAIS security breaches.

The findings of the study also revealed that accidental and intentional entry of bad data; accidental destruction of data by employees; employees' sharing of passwords; introduction of computer viruses to CAIS; suppression and destruction of output; unauthorized document visibility; and directing prints and distributed information to people who are not entitled to receive are the most significant perceived security threats. Okoye and Oghoghomeh (2011) conducted a study to investigate the role of computerized accounting system on external audit functions. The findings of the study revealed that though auditor's knowledge of computer

makes significance difference on his effective audit of a computerized accounting system, certain factors serve as limitation to its effectiveness.

2.7 The Contribution of Computerized Accounting System to Their Performance

According to Vertmaat and Shelly (2011), society has reaped many benefits from using computers. Both business and home users can make well – informed decisions because they have instant access to information from anywhere in the world. Students another type of users, have more tools to assist them in the learning process. Benefits from using computers are possible because computers have the advantages of speed, reliability, consistency, storage and communication.

Speed: When data, instructions, and information flow along electronic circuits in a computer, they travel at incredibly fast speeds. Many computers process millions or trillions of operations in a single second. Processing involves computing (e.g., adding, subtracting), sorting (e.g., alphabetizing) or gaining, displaying images, recording audio, playing music, and showing a movie or video.

Reliability: The electronic components in modern computers are dependable and reliable they rarely break or fail.

Consistency: Given the same input and processes, a computer will produce the same results – consistently. A computing phrase – known as garbage in, garbage out – points out that the accuracy of a computer output depends on the accuracy of the input. For example, if you do not use the flash on a digital camera when indoors, the resulting pictures that are displayed on the computer screen may be unable because they are too dark.

Storage: A computer can transfer data quickly from storage to memory, process it, and then store it again for future use. Many computers store enormous amounts of data and make this data available for processing anytime it is needed.

Communications: most computers today can communicate with other computers, often wirelessly. Computers with this capability can share any of the few information processing cycle operations – input, process, output, and storage – with another computer or a use.

2.7.1 The Relationship Between the Computerize Accounting and Revenue Performance

Briefly, a system is a set of independent elements that together accomplish specific objectives. Manual accounting system is an information system and Romney and Steinbart (2009), defined an information system as an organized means of collecting, entering and processing data and storing, managing, controlling and reporting information so that an organization can achieve its objectives and goals. Tanis and Dalci (2002) emphasized that, information system has the following components, goals and objectives, inputs, outputs, data storage, instructions and procedures, users, control and measure. Accounting system as an information system is a man-made system that generally consists of an integrated set of computers based and manual components established to collect, store, and manage data and to provide output information to users" (Galinas et al., 2005).

Manual accounting implies that employees perform the whole accounting cycle manually on a periodic basis: draft trial balances, journalized transactions and prepare financial statements. Extensively, Waterfield and Ramsing (2008), highlighted that, accounting system can be a simple manual one based on general journal (where transactions are recorded chronologically as debits and credits), general ledger (where the activity from the general journal is summarized by account number), and other journals required to manage the business, such as purchase, payment,

sales, receipts and payroll journals. Because of the expense of maintaining multiple manual journals, institutions typically do not prepare all of these journals. They further stated that, a manual accounting system typically includes at least the following: charts of accounts, general journal, general ledger, subsidiary ledgers (accounts receivable, inventory, accounts payable and fixed assets), transactions and financial statements.

At first look, it is not very difficult and it is so indeed, but when there are thousands or millions of transactions the situation dramatically changes. Lots of transactions that must be processed in the accounting cycle make this process routine and even a little mistake or inaccuracy can cost all the cycle from the very beginning in order to find and correct the mistake. In manual accounting systems, processing of data is slow and subject to error (Grabski and Mash, 2014).

Despite the advantages of manual accounting system such as comparatively cheaper workforce and resources, reliability, independence from machines, and skilled worker's availability, disadvantages of the manual system include; reduces speed, increase workload of accountants, relatively slower internal controls, reporting routine work and some others such as the issue of backups.

2.8 Accounting Packages

According to free Marriam online, accounting software programmes have greatly increased the productivity of back offices for the past several decades. The type of accounting software packages used in businesses depends on the size of company operations, number of users and different segments or departments in a company. Several options are available and may be customized for business depending on how much they are willing to spend on the accounting software. Some of the accounting packages are:

1. Quick Books: Small businesses and sole proprietorship may use simple accounting software programs like Quick Books or basic computers programs like Microsoft word or Excel. These programs are in expensive and often basis solutions for billing, paying vendors and recording sales.

Quick Books is an easy – To – use load – and – click style of software that allows individuals to quickly set up their business by answering of few, ledgers and invoicing modules are provided for business owners to use in their daily operations.

2. Peach tree Accounting sage's software packages): Mid-size software programs of more functionality for multiple users of business software. Companies can select different models based on business size and the number of users accessing the software. While they are more expensive, the customization options help limit purchasing unnecessary modules. Sage's software packages can be server – or – web – based allowing users to access company information from multiple locations.

3. ERPs (Enterprise Resources Systems): Large companies with several operational department or multiple locations may use ERPs as their preferred accounting software packages ERPs, are fully. Customizable packages that can take several weeks to fully implement in a company oracle, people soft, sage and SAP AG are the most common ERPs vendors.

2.8.1 Application of Computer in Accounting System

According to Wikipedia the free encyclopedia, some applications of computer in accounting system are:

1. Word processor: Word processing is a software used in the preparation of types scripts, using computing facilities for the storage and manipulation of text for e.g. word processor has ability to

merge names and addresses with standard text so as to give impression that the letter is personalized even in case of circular letter.

2. Data Base: It is simple collections of information (data) on a particular subject. Data base file allows you to manipulate the data in desired form. So, database allows us to work on facts and figures to store and manipulates data in any desired way for example from the same basic information trial balance is prepared, trading and profit and loss accounts may be prepared; list of debtors' creditors may be prepared, purchase and sales forecast may be made etc.

3. Spread sheet: This is one of the software programs which have increased the utility of computers for accounting purposes. Spread sheet programs help you to draw vertical as well as horizontal columns on a large sized paper. Each columns length and breadth can be adjusted according to suitability.

2.9 Theoretical Frameworks on Computerized Accounting System

Prominent Theoretical Models of Technology Adoption

Several theoretical perspectives offer guidance in predicting technology adoption at both firm and individual levels (Ferguson & Seow, 2011; Molinillo & Japutra, 2017). Poston et al. (2000) conducted a 17 year (1982 -1998) extant literature review on theories used in accounting information systems research. The study concluded that model building and firm-level theories remain a prevalent method used in AIS-related studies. They also predicted a surge in the use of psychology based theories and firm-level theories than computer science theories in future AIS research. Building on the work of Poston et al. (2000), Ferguson and Seow (2011) conducted a 10-year (1999-2009) literature review on theories used in AIS research with the aim of either confirming or refuting earlier findings made by Poston et al. (2000). They concluded in the affirmative that cognitive psychology and economics theories, as well as firm-level theories

account for 48% of all theories used in AIS research, as opposed to 14% use of computer science theories.

Presently, researchers employ a number of theoretical frameworks in a bid to understand technology adoption at the firm level. According to Molinillo and Japutra (2017), specific theories used in information systems adoption studies encompasses the "Theory of Planned Behavior (TPB)" by Ajzen (1985); "Technology Acceptance Model (TAM)" by Davis (1989); "Unified Theory of Acceptance and Use of Technology (UTAUT)" by Venkatesh et al. (2003); "Structuration Theory (ST)" by Giddens (1991); "Diffusion of Innovation Theory (DOI)" by Rogers (1995); "Technology-Organization-Environment (TOE) Framework" by Tornatzky and Fleischer (1990); and the "Institutional Theory (IT)".

Not all of these theories are discussed. It is noteworthy that because the study seeks to review literature concerning CAIS adoption among Small and Medium Firms, albeit individual-level theories are relevant, much emphasis is placed on firm-level theories. In addition, although the TAM, TPB, and UTAUT theories operate at the individual level (Oliveira & Martins, 2011), only TAM will be discussed since it is one of the most used models in analyzing technology adoption at the individual level due to its predictive ability (Fergusson, 2011). At the firm-level, the TOE, DOI, and Institutional theory are the most used theories in information systems adoption research (Poston & Grabsky, 2000; Mollinilo & Japtura, 2017), hence their subsequent discussion.

Individual Level Theories

The Technology Acceptance Model

The Technology Acceptance Model (TAM) describes how users come to accept and use a particular information technology (Molinillo & Japutra, 2017). TAM is premised on the "Theory

of Reasoned Action (TRA)" and the "Theory of planned behavior (TPB)". TAM operates on the basis that the decision to use information technology depends on two factors; "Perceived usefulness (PU)", which refers to "the degree to which a person believes that using a particular system would enhance his or her job performance" (Davis, 1989, p. 320), and "Perceived ease-of-use (PEOU)", which is defined as "the degree to which a person believes that using a particular system would be free from effort" (Davis, 1989, p. 320).

For example, Ngadiman (2014) studied accounting information systems adoption by means of the TAM framework. Constructs such as system quality, relevance, and system compatibility were used as proxies in measuring CAIS' perceived usefulness, whereas screen design, exploring power and system terminology measured perceived ease of use. The study concluded that system quality and system relevance has a significant positive influence on perceived usefulness and ease of use, which in turn positively influences the intention to adopt CAIS and actual adoption. Moreover, Ngadiman (2014) found that risk perception of individuals encompassing data security risk, and financial and performance risk hampers intention to adopt CAIS technology. Social and time risks were however insignificant.

Firm Level Theories

Technology-Organization-Environment (TOE) Framework

Prior to the TOE framework, existing theories used in Information Technology adoption studies were devoid of constructs that could measure environmental drivers of technology adoption at the firm level, not even the popularly acclaimed Diffusion of Innovation theory (Oliveira & Martins, 2011). The technology–Organization–Environment (TOE) framework was first presented in Tornatzky and Fleischer's "The Processes of Technological Innovation" in (1990). The book meticulously described the entire process of innovation adoption and implementation,

spanning right from the initial stages of technology development by engineers to their eventual adoption and implementation by users within the context of a firm. The framework posits that technology adoption is influenced by three major factors encompassing Technological factors, Organizational factors, and Environmental factors.

The Technological Dimension

The technological context includes all technologies that are relevant to a Firm's operations– whether such technologies are already existing in the said firms or are available in the marketplace but not currently in use. The existing technologies as Tornazky notes, plays a crucial role in technology adoption decision among firms as it dictates the scope and limit of change that a firm can accommodate at a point in time. In the original framework, Tornazky identified technology availability and inherent technology characteristics as constructs within the technological dimension of the TOE framework. However, Dincer and Dincer (2016), and Oliveira and Martins (2011) were able to prove through an extant literature review that, researchers seldom use the original constructs under the technological dimension of the TOE framework. They attribute this to the fact that constructs of the TOE framework are too generic, and lacks precision. For example, the framework posits that technology characteristics influence the adoption of a particular information technology, it however does not provide a detailed guideline as to what constitutes "technology characteristics". To this extent, in an attempt to measure the technological dimension of the TOE framework, most previous studies resorted to borrowing constructs from different but consistent theoretical frameworks and integrating them into the technological dimension of the TOE framework. Notable among such lender theories is the Diffusion of Innovation theory (DOI). As Dincer and Dincer (2016), and Oliveira and

Martins (2011) note, the "owner innovation characteristics" construct of the DOI theory is highly consistent with the technological dimension of the TOE framework, hence it is not surprising to witness many scholars integrating the TOE and DOI frameworks as far as Technology adoption is concerned. For example, Thong (1999) joins "CEO characteristics" from the DOI theory to the TOE theory in measuring the influence of SME owner innovativeness on technology adoption. In line with Thong (1999), Chong et al. (2009) also borrowed "innovation attributes" (i.e. relative advantage, compatibility, and complexity) from the DOI theory to measure the technological dimension of the TOE framework. Again, Zhu et al. (2006) also integrated innovation attributes (relative advantage, compatibility, cost, and security concern) from the DOI theory into the technological dimension of the TOE framework in order to investigate E-business adoption at the firm level. In centering this trend in theory synthesis, Wang et al. (2010) also added "relative advantage, complexity, and compatibility" from the DOI theory to the technological dimension of the TOE theory in studying Radio-frequency identification (RFID) systems adoption.

The Organizational Dimension (TOE)

The Organizational context of the TOE framework captures attributes of a firm that may influence its decision on technology adoption. Under the organizational context, "formal and informal linking structures, communication processes, size, and slack resources" (Oliviera &Martins, 2011, p.112) have been proposed by Tornatzky as inherent organizational attributes that influence technology adoption. However, just as the technological context, most studies tend to include constructs that suit their research objectives. For instance, in Ghana, Senyo, Effah, and Addae (2016) found that firm size, scope and technology compatibility are organizational factors that significantly influence Information Technology Adoption. Accordingly, Wang et al. (2010) join Gibbs and Kraemer (2004) in centering the point that factors encompassing firm size,

technology competence, perceived benefits, compatibility, and financial resource availability are organizational factors that influence technology adoption. To this extent and for this study, the organizational dimension of the TOE framework was captioned as "Organizational Readiness" to adopt AIS technology, measured by the availability of financial resources and technical ability; thus following the approach of Rahayu and Day (2015).

The Environmental Dimension (TOE)

Tornazky's TOE framework posits that environmental context of business influences its decision to adopt information technology. Specifically, Tornazky and Fleicher posit that the structure of the industry, the presence or absence of technology service providers, and the regulatory environment can exert pressure on a firm to adopt a particular technology. Prior to the development of the TOE framework, none of the popular theoretical frameworks inculcated the need to measure the influence of environmental pressures on technology adoption, not even the DOI, TAM, nor TPB theories. According to Rahayu and Day (2015), environmental pressures that can influence technology adoption among SMEs may emanate from direct competition, government regulation, and government support. For instance, Hsiu-FenLin (2015) studied 163 Taiwanese firms' diffusion of E-business technology and concluded that competitive pressure significantly influences technology adoption at the firm level. This finding corroborates with earlier findings by Thong (1999), Premkumar (2003), and Al-Qirim (2007).

Diffusion of Innovation Theory (DOI)

Diffusion of Innovation (DOI) is a theory that explains the mechanism and the rate at which "new ideas and technology spread through cultures, operating at the individual and firm levels" (Oliviera & Martins, 201). The DOI theory sees innovation as being communicated through certain channels over time and within a particular social system (Rogers, 1995). It posits that

there are differences in the rate at which individuals and firms adopt an innovation, but generally, both become normally distributed over time (Rogers 1995). Rogers (1995) enlisted five phases leading to the normal distribution of technology adoption, namely; “innovators”, “early adopters”, “early majority”, “late majority”, “laggards” (Rogers 1995). The DOI Model, propounded by Rogers (1995), holds that the adoption of an innovation depends on technology characteristics encompassing relative advantage, compatibility, complexity, trialability, and observability. Many studies that investigated technology adoption used constructs of the DOI theory as a sub-component to measure the Technological dimension of the TOE framework (Kendall et al., 2001; Pease & Rowe, 2005; Tan et al.,2009; Oni & Papazafeiropoulou, 2014). At the firm level, Hsu et al. (2006) investigated determinants of E-business usage by means of the DOI theory and concluded that organizational readiness, external pressure, compatibility, trialability, pressure from trading partners, and government regulations influence E-Business adoption. Accordingly, Tan et al. (2009) expanded the DOI theory to include security and ICT cost. Their results demonstrated that relative advantage, compatibility, complexity, observability, and security concerns determine information systems adoption; neither trialability (Tan et al. (2009) nor costs were found to be significant. This agrees with Sin-Tan et al. (2009) who argued that trialability is irrelevant due to the availability of pirated software. At the individual level, Wan (2013) joins thong (1999) in centering the point that top management commitment and owner innovativeness are key factors influencing information systems adoption among SMEs.

Institutional Theory

The institutional theory emphasizes that external institutional pressures can influence organizational structure and actions (Scott & Christensen, 1995). DiMaggio and Powell (1983) introduced three types of environmental pressures that exert influence on organizations in order

to reach institutional isomorphism; they encompassed coercive (i.e. political influence and legitimacy problem), mimetic (i.e. standard responses to uncertainty) and normative pressures (i.e. associated with professionalization). According to Molinillo and Japutra (2017), several studies have used the Institutional theory to explain firms' technology adoption (e.g. Teo et al., 2003, Cater-Steel, 2009; and Li et al., 2010). For example, Teo et al. (2003) conducted a study on information technology adoption using the institutional theory and concluded that, pressures from competitors lead to mimetic isomorphism as firms adopt information technology in order to imitate industry leaders; whereas coercive pressures emanate from suppliers, customers and parent corporations; with normative pressures emanating from industry associations. Within the South African context, Cater-Steel (2009) in a study on accounting information systems adoption found that, Coercive Pressures to adopt CAIS emanates from customers, Governments, IT service providers, hardware suppliers, and head office; Normative pressures emanate from industry network and regulations; whereas and Mimetic pressures are also evident as organizations imitate the industry leaders.

2.10 Conceptual Framework

The basic concepts especially around the study objectives need to be clarified on CAS and revenue performance and expenditure performance. This will not only sharpen the direction of this study but will also provide a framework upon which the study findings will be validated.

Figure 2.1: Conceptual Framework

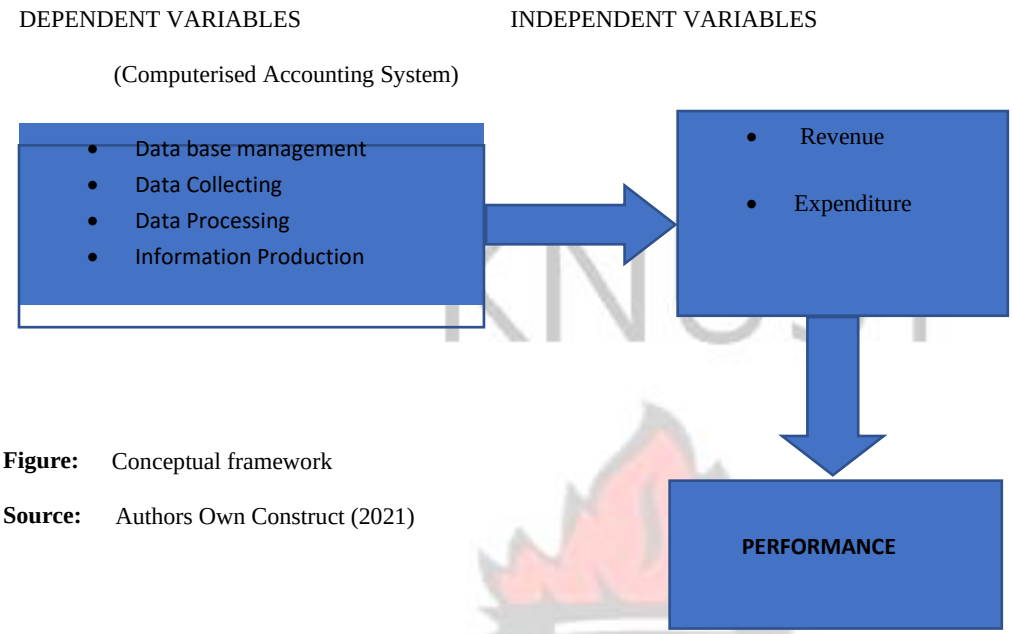


Figure: Conceptual framework

Source: Authors Own Construct (2021)

Data Collecting: this unit collects data from the documents within the assembly. This data is represented in the events and facts that the accountants do proper record keeping.

Data processing: the collected data by the accounting information system might be used immediately if they were useful for the decision-maker the moment they are collected. But, in most cases, these primary data needs to be operated and prepared to be a useful information in the decision-making process, thus it is sent to the storage unit in the accounting information system.

Information Production: this unit is the means to transfer and deliver data and information from one unit to another within the accounting information system, until it reaches the makers of administrative decisions. Communication channels might be automatic or manual (monitors or papers) according to the assembly available means.

Data Base Management

General accounting: It maintains general accounting and fixed asset system records in accordance with the assembly curriculum. Purchasing/Material defines the necessary materials for the assembly and codes them. It provides storage of materials in archives and shelves. It keeps track of the entrance and exit movements by following the assembly stock status of the material. Appointment System via Phone enables the appointment process to be carried out 365 days/24 hours without an operator

2.11 Empirical Studies on Computerized Accounting System

The influence of computerized accounting systems on financial performance has been thorough discussed. With the substantial increment in computerized accounting system, there are several studies which have discussed this topic in details.

According to Okoye and Oghoghomeh (2011) conducted a study to investigate the role of computerized accounting system on external audit functions. The findings of the study revealed that though auditor's knowledge of computer makes significance difference on his effective audit of a computerized accounting system, certain factors serve as limitation to its effectiveness.

Another study by Sam, Hoshimo and Tahir (2012) conducted a study on the adoption of Computerized Accounting Systems (CAS) in Small and Medium Enterprises (SMEs) in

Malaysia and found that the adoption of computerized accounting systems among SMEs is high. The study findings also showed that the innovativeness of the CEOs of the SMEs contribute to the usage of CAS.

According to Anael (2017) assesses the role of computerized accounting system usage on organization performance in Tanzania with a focus in local government authorities (LGAs) in Arusha. The study indicated that the government should provide appropriate training to accounting personnel to enhance the accounting system knowledge in order to achieve higher performance.

Another study conducted by Munisi (2013) also assessed the role of computerized accounting system in ensuring effective financial control in local government authorities in Tanzania. This was a case study conducted in Musoma district council. After a comprehensive data analysis, the research results revealed that computer accounting system has a significant role in the overall financial control in Musoma district council. In light of these results, the author recommended that there should be a system of administrators so as to monitor and restrict unauthorized personnel from accessing the accounting system.

To further expand the overall discussion of empirical studies, Bahati (2014) assessed the role of computerized accounting on the performance of payroll accounting. This was a case study conducted in Urban Water and Sewage Authorities (UWASA). The results indicated that the adoption of computer accounting system in accounting practices has both positive and negative repercussions. Given these results, the author recommended that UWASA should proceed to adopt computer information system by providing staff training in the finance and human resource department to prevent financial losses and minimize the risk of fraud.

The study of Esmeray (2016) aimed at identifying the role of the use of accounting information systems on the financial performance of small and medium-sized companies in Turkey. To achieve the study's objective, the analytical descriptive approach was applied by designing a questionnaire and distributing it over the study sample which consisted of 60 companies in the city of Qaisariya. The results of the study showed a statistically significant positive relationship between the use of accounting information systems and the growth rate in sales, returns and customer's number.

The study of Nwinee, et- al (2016) aimed at identifying the role of the use of accounting information systems on the organizational effectiveness of small and medium-sized companies in Nigeria. To achieve the study's objective, the analytical descriptive approach was followed by designing a questionnaire and distributing it over the study sample which consisted of 156 employees of small and medium-sized companies in Port Harcourt city. The results of the study showed that the use of accounting information systems supports the effectiveness of organizations and increases the ability to control costs.

The study of Patel (2015) examined the role of accounting information systems on companies' profitability. The study was based on the theoretical analytical approach to reach the results by reviewing the previous studies and the concept of accounting information systems, the quality of the accounting information systems, and the nature of the relationship between accounting information systems and the profitability of companies and decision making. The results showed that there is an impact of accounting information systems on the profitability of companies and decision-making, also it was found that the accounting information systems contribute to provide the necessary information to take financial and economic decisions.

Hezabr and Qatanani (2015) studied the role of accounting information systems on improving the value chain in companies in the Kingdom of Bahrain. To achieve the study's objective, the analytical descriptive approach was applied by designing a questionnaire and distributing it over the study sample which consisted of 60 employees in 23 industrial companies. The results of the study indicated that there is a lack in the availability of the accounting information systems' basic components. In addition, there is a lack in the accounting information quality needed to improve the value chain for the business organizations in the public industrial shareholding companies in the Kingdom of Bahrain. As for the contribution of accounting information systems in value improving was found to be weak.

The objective of Rapina's study (2014) was to identify the factors affecting the quality of accounting information systems in Indonesia. The study sample consisted of a group of accountants working in 33 cooperative institutions in Bandung City, where a questionnaire was distributed to measure the information needed to serve the purposes of the study. The results showed that the commitment of management, organizational culture and organizational structure has a great role on the quality of accounting information systems moreover, the quality of the accounting information system has effects on the quality of accounting information.

The study of Moqbel (2014) sought to demonstrate the role of accounting information systems on e-commerce in Jordan. To achieve the objective of the study, the analytical descriptive approach was applied by designing a questionnaire and distributing it over the study sample which consisted of 75 financial managers working in 25 service companies. The results of the study showed that there is a statistically significant positive effect of accounting information systems on e-commerce in service companies in Jordan.

The study of Harash et al (2014) examined the role of accounting information systems on small and medium-sized companies' performance in Iraq. This study was based on the theoretical analytical method in reaching the results by reviewing the previous studies, the concept of accounting information systems and the nature of the performance of small and medium-sized companies. The results showed that there is an impact for the accounting information systems, represented by their characteristics (reliability, importance, and timing), on the performance of small and medium-sized companies in Iraq.

Rachmawati and Lasniroha (2014) examined the role of administrative accounting information systems, the quality of accounting information management and the quality of services provided over the users' satisfaction and their effect on Indonesia's decision-making process. The study sample was composed of the staff of the State Bank in Bandung City, where a questionnaire was distributed to measure the information needed to serve the purposes of the study. The results of the study indicated that there is an impact for the quality of the administrative accounting information systems and the quality of the services provided on the decision-making process with a percentage of 62%.

Abdullah's (2013) study was conducted to identify the role of the use of accounting information systems on the quality of the financial statements in the Income and Sales Tax Department in Jordan. In order to achieve the objective of the study, the analytical descriptive approach was applied by designing a questionnaire and distributing it over the study sample which consisted of 50 Accountants from the Income and Sales Tax Department in Amman Governorate. The results of the study indicated that there is an effect for the use of accounting information systems on the quality of the financial statements in the Income and Sales Tax Department in Jordan.

Finally, the study of Jakovic and Spremic (2012) examined the role of the use of accounting information systems on the company's e-business effectiveness in Croatia. The study sample consisted of 252 companies on which a questionnaire was distributed in order to collect the information required to achieve the objectives of the study. The results showed that there is an impact for the use of accounting information systems on the effectiveness of the company's e-business in Croatia.

Mohamed and Tahir (2012) conducted a study on the adoption of Computerized Accounting Systems (CAS) in Small and Medium Enterprises (SMEs) in Malaysia and found that the adoption of computerized accounting systems among SMEs is high. The study findings also showed that the innovativeness of the CEOs of the SMEs contribute to the usage of CAS. A study conducted by Daoud and Triki (2013) found that the use of computerized accounting information systems has great potential to influence business performance. The purpose of this study is to examine the influence of the accounting information system in an ERP environment on firm performance. The study also found that the competence of accounting staff has a positive impact on firm performance improvement.

Rajeshwaran and Gunawardana (2008) conducted a study to investigate security controls of computerized accounting information systems in selected listed in Sri Lanka found that availability of user-friendly accounting software and the increased competition have forced companies to adapt CAIS in order to remain competitive whereas threats to CAIS are unavoidable in the dynamic environment.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter presents methods and tools to use in collecting data. It consists of research design, the target population, sample techniques and sample size determination, data collection procedure, and data analysis.

3.2 Research Design

A case study approach was adopted for the study. Saunders and Philip (2012) states that research design is general plan of how you will go about answering your research questions it will contain clear objectives derived from your research questions specify the sources from which you intend to collect data, how you propose to collect and analyze them. Ani and Ugwu (2007) adds that research design composes of series of prior decisions that take together provide a master plan for executing a research project.

They continue that it is the specification of procedures for collecting and analyzing the data necessary to help solve the problem at hand the researcher used survey research design for the study, which was employed because of the research topic for this study. Case studies are frequently regarded as using both quantitative and qualitative techniques. The advantages of using a case study approach include, obtaining a deeper understanding of the issue being studied irrespective of how complex the issue is, revealing the inter-relationships which exist between groups, policy measures, processes and other factors which the study may focus on and its adaptability to various research objectives.

In particular, it enabled a quick understanding of complex issues, therefore providing foundation for further studies into subjects, using other research designs. The case study was also used for its flexibility being adaptable to various study objectives.

3.3 Target Population

The study was based on assessing the role of Computerized Accounting Systems in Tamale Metropolitan Assembly. The target population was the audit unit and accounts/finance office which mainly keeps the Assembly records and supervises their spending's.

3.4 Sampling Techniques and Sample Size Determination

The sampling techniques used for the study were purposive sampling. The purposive sampling was used for Tamale Metropolitan Assembly audit unit and accounts/finance office. Purposive sampling is a technique which researchers purposely choose respondents who in their opinion are thought to be related to the research topic in this regard, the researchers selected cases that are judged to typify the view of the group. Purposive sampling was employed which involves approaching and seeking data from only officials who can provide relevant data for the purpose such as the audit unit and accounts/finance office.

The advantages of this technique are as follows: it produces quick remit; it is easier researching on sampling than whole population; there is a relatively high degree of accuracy since the research deals with small numbers. For the purpose of the study a sample size of fifty (50) was used. That is ten (10) from the audit unit forty (40) from the accounts/finance office from Tamale Metropolitan Assembly.

3.5 Data Collection Procedures

Two main types of data were collected and used for the study. They were primary and secondary data. The primary data were collected from the respondents of the Tamale Metropolitan Assembly audit unit and accounts/finance office. The secondary data were gathered from library books, pamphlet, archives of the Tamale Metropolitan Assembly and Internet. The major data collection instruments used were questionnaires.

Questionnaire is a sample data collection instrument that set out in a form of question or statements designed to elicit the desired information from respondents (Dilon, 1978). The researcher used both open and closed ended questions. Questionnaires were used in instances where a respondent could easily read and understand without assistance, while interviews are conducted for respondents whose response required follow-ups and not have the time to go through the questionnaires and provide the needed responses.

3.6 Data Analysis Method

The data obtained were prepared and analysed using mixed methods. Content analysis was applied to documents and reports already generated by Tamale Metropolitan Assembly. Data analysed was manual and SPSS and were then presented with the aid of charts, tables and percentages as well as frequencies. The purpose of the analysis is to present the trend of the variables. The researcher also used the monthly newsletters of Tamale Metropolitan Assembly. Interviews and questionnaires were the main research instruments.

3.7 Ethical Consideration of the Study

The research sought to consider the following ethical practices; First of all, the researcher ensures that the anonymity of the respondents is maintained by preserving their identity from

other respondents. Moreover, the researcher also ensures that all the information's that are gathering are duly acknowledge and serve as a reference to the study. The researcher also discloses his identity to the respondents as final year student of Kwame Nkrumah University of Science and Technology Kumasi in carrying out his thesis in my course, to allay the fears of respondents on the purpose of the research.

CHAPTER FOUR

RESULTS AND DISCUSSIONS

4.0 Introduction

This chapter focuses on the presentation of data analysis gathered from the field. It specifically presents data on the background information of the respondents, the role of computerized accounting on the Assembly Revenue performance and the role of computerized accounting on the Assembly Expenditure performance.

4.1 Background Information of Respondents

This section presents and analyses data on sex, age and educational level of respondents.

Table 4.1: Sex Distribution

Sex	Frequency	Percentage %
Male	35	70
Female	15	30
Total	**50**	**100**

Source: Field Survey, 2020.

Table 4.1 shows the responses regarding the sex distribution of respondents. Out of a total number of 50 respondents 35 respondents representing 70% were males and 15 respondents representing 30% being females. This shows that male dominated among the respondents. The reason was that more questionnaires were administered to males due to their accessibility.

Table 4.2: Age Distribution of Respondents

Age Range	Frequency	Percentage (%)
20-29	6	12
30-39	33	66
40-49	9	18
50 and above	2	4
Total	**50**	**100**

Source: Field Survey, 2020.

Table 4.2 indicates the age range of employees interviewed and consulted with questionnaire. six (6) of the respondents falls within the age range of 20-29 representing 12%, thirty-three (33) of the respondents falls within the age range of 30-39 representing 66%, nine (9) of the respondents falls within the age range of 40-49 representing 18% whiles two (2) of the respondents falls within the age range of 50 and above representing 4%. From the Table, employees ranging from the ages of 30-39 are majority which implies they see the role of computerized accounting on the Assembly performance.

Table 4.3: Educational Attainment of Respondents

Educational attained	Frequency	Percentage (%)
DBS	2	4
HND	23	46
Degree	21	42
Postgraduate	3	6
Others	1	2
TOTAL	**50**	**100**

Source: Field survey 2020.

From the Table 4.3, it can be inferred that 4% of the respondents had DBS certificates followed by 46% of respondents had attained HND, followed by 42% of respondents which had attained degree certificates, followed by 6% of respondents which had attained postgraduate certificates and 2% of the respondents had other certificates. It can be seen from the Table that those who had HND certificates are the majority meaning they understood the role of computerized accounting on the Assembly performance.

4.2 Role of Computerised accounting on the Assembly Revenue performance

Table 4.4 Descriptive Statistics

Variables	Statistics						
	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Stat Type	Stat Type	Stat Type	Stat Type		Stat Type	Stat Type
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
cost saving	50	1.00	4.00	1.7800	.10801	.76372	.583
expenditure performance	50	1.00	3.00	1.8200	.10571	.74751	.559
Benefits of computerized accounting systems on expenditure	50	1.00	5.00	2.5800	.13729	.97080	.942
financial benefits	50	1.00	5.00	3.7400	.18252	1.29063	1.666
effectiveness of computerized accounting system	50	1.00	5.00	1.5600	.12176	.86094	.741
Valid N (listwise)	50						

Source: Field Survey 2020.

The descriptive statistics comprises of five independent variables and two dependent variables. The dependent variables are revenue and expenditure performance which is measured using cost saving, expenditure performance, benefits of computerized accounting systems on expenditure, financial benefits and effectiveness of computerized accounting system. The descriptive statistics analysis table showed with the mean value, standard deviation and variance on each of the variables with regards to dependent variables, the mean values are 1.7800, 1.8200, 2.5800, 3.7400 and 1.5600 respectively, standard deviation of 0.76372, 0.74751, 0.97080,1.29063 and 0.86094 respectively and a variance of 0.583,0.559, 0.942, 1.666 and 0.741 respectively. All the means, standard deviation and variance show positive relationship in the analysis.

Table 4.5: Role Computerized Accounting Systems Played in Revenue Performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Cost effectiveness	5	10.0	10.0	10.0
	Accurate and timely report	7	14.0	14.0	24.0
	strategic decision making	20	40.0	40.0	64.0
	Voluminous operations of the Assembly	18	36.0	36.0	100.0
	Total	50	100.0	100.0	

Source: Field Survey 2020.

Out of 50 respondents 5 respondents representing 10% said that the role of computerized accounting systems played in their revenue performance is cost effectiveness, 7 respondents representing 14% said that the role of computerized accounting systems played in their revenue performance is accurate and timely reporting,20 respondents representing 40% said that the role of computerized accounting systems played in their revenue performance is strategic decision making, and 18 respondents representing 36% said that the role of computerized accounting systems played in their revenue performance is Voluminous operations of the Assembly. This means that majority of the respondents was very supportive to the adoption of computerized accounting system. This agrees with Kaka and John (2010) which found that, the use of IS in organizations has enhanced the image of the organizations and help in solving the operational and planning problems thus, leading to a wider and more efficient market.

Likewise, Al-Swalhah (2014) findings revealed that effective use of CAS helps bank managers in rationalization of its administrative decision-making process. He concluded that CAS effectiveness strengthens the control procedures and supervision, planning of marketing and sales operations as well as comparison and analytical future provisions in the hospitals. It can therefore be concluded that investment in CAS is well recognized as key to competitive advantage to organizations, which provide enabling environment that support firm's information exchange, integrate the flow of information (internal and external) and link to a supply chain platform (Rodriguez & Spraakman, 2012), which greatly enhances the relationship between hospital and patients.

4.3 The Role of Computerised Accounting on the Assembly Expenditure Performance

One of the objectives of the study sought to determine the role of Computerised accounting on the Assembly expenditure performance. This section presents and analyzes the data obtained to the Assembly expenditure performance.

Table 4.6: The Cost of Maintaining the Computerized Accounting System

	Frequency	Percent	Valid Percent	Cumulative Percent
High	20	40.0	40.0	40.0
Moderate	22	44.0	44.0	84.0
Average	7	14.0	14.0	98.0
Low	1	2.0	2.0	100.0
Total	50	100.0	100.0	

Source: Field Survey 2020

Out of 50 respondents 20 respondents representing 40% said that the cost of maintaining the Computerized Accounting System is high, 22 respondents representing 44% said that the cost of maintaining the Computerized Accounting System is moderate, 7 respondents representing 14% said that the Cost of Maintaining the Computerized Accounting System is average, and 1 respondent representing 2% said that the cost of maintaining the Computerized Accounting System is low. From the study those who said the cost of maintaining the Computerized Accounting System is high was the majority.

Table 4.7: Cost Savings in the Adoption of Computerized Accounting System

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Reduced labour cost	19	38.0	38.0	38.0
	Reduced clerical expenses	21	42.0	42.0	80.0
	Reduced audit expense	10	20.0	20.0	100.0
	Total	50	100.0	100.0	

Source: Field survey 2020.

Out of 50 respondents 19 respondents representing 38% said that the cost savings in the adoption of computerized accounting system is that it reduced labour cost in the Assemblies, 21 respondents representing 42% said that the cost savings in the adoption of computerized accounting system is that it reduced clerical expenses and 10 respondents representing 20% said that the cost savings in the adoption of computerized accounting system is that it reduced audit expenses in the Assembly. From the study those who said the cost savings in the adoption of computerized accounting system is that it reduced clerical expenses was the majority.

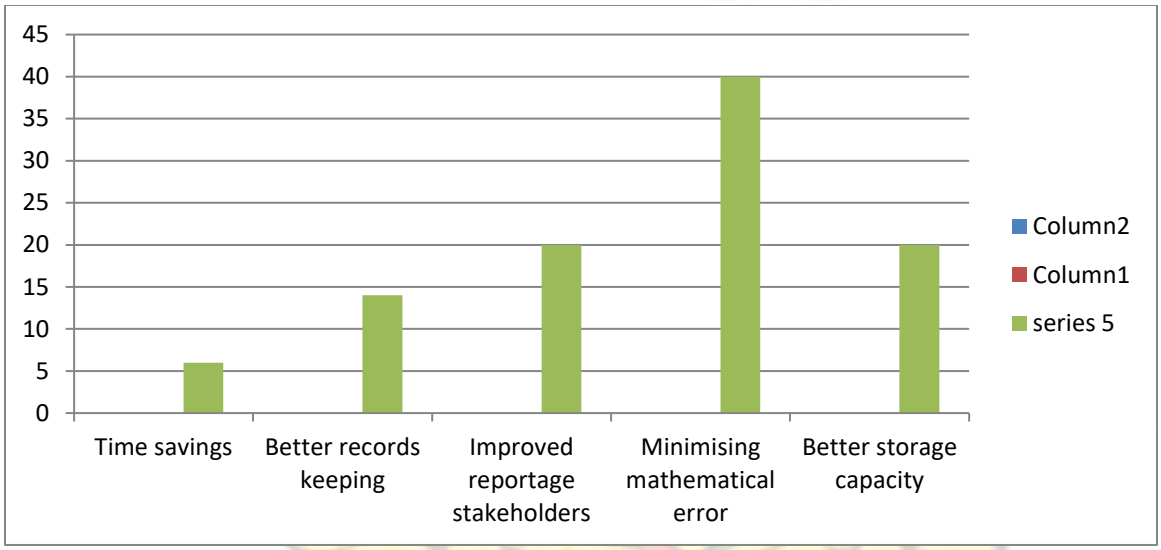
Table 4.8: Benefits of Computerized Accounting Systems on Expenditure Performance				
	Frequency	Percent	Valid Percent	Cumulative Percent
It reduces bureaucracy in expenditure initiation and improve efficiency	7	14.0	14.0	14.0
Reduce cost operation	16	32.0	32.0	46.0
It enhances internal control to reduce fraud since any expenditure which is not plan and budgeted will not be spent	19	38.0	38.0	84.0
It increases public accountability	7	14.0	14.0	98.0
It provides citizen with better access to information	1	2.0	2.0	100.0
Total	50	100.0	100.0	

Source: Field survey 2020.

Out of 50 respondents 7 respondents representing 14% said that the benefits of computerized accounting systems on expenditure performance is that it reduces bureaucracy in expenditure initiation and improve efficiency in the Assembly. About 16 respondents representing 32% said that the benefits of computerized accounting systems on expenditure performance is that it reduces cost operation. Also, 19 respondents representing 38% said that the benefits of computerized accounting systems on expenditure performance is that it enhances internal control to reduce fraud since any expenditure which is not plan and budgeted will not be spent in the Assembly. Furthermore, 7 respondents representing 14% said that the benefits of computerized accounting systems on expenditure performance is that it increases public accountability and 1 respondent representing 2% said that the benefits of computerized accounting systems on expenditure performance is that it provides citizen with better access to information.

From the study those who said that the benefits of computerized accounting systems on expenditure performance is that it enhances internal control to reduce fraud since any expenditure which is not plan and budgeted will not be spent in the Assembly was the majority.

Figure 4.1: The Role of Computerized Accounting on the Assemblies Expenditure Performance Financial Benefits



Source: Field Survey, 2020.

As depicted in the Figure 4.1, the role of computerized accounting on the Assembly Expenditure performance include the key responsibility of the managers of every organization is rendering account to the owners. This accountability is done by the Assembly through presenting of annual reports to the shareholders and stakeholders. With the use of accounting software, the Assemblies are able to generate and present better reports to the authority who are interested for it, which shows with 10 respondents which represents 20%.

Record keeping is one of the most important things in an organization. This is because records (accounting data) are usually kept for the following reasons. It serves as a source for future reference; moreover, records kept serve as a point for comparison between the past and the

present. Accounting software, thus, provides the best alternative for keeping accounting data. With accounting software, accounting data can be stored for a longer period without any loss in the data stored. This data stored could also be retrieved just by a click. From the graph 7 respondents representing 14% attest to the fact on the better record keeping.

Errors were a common phenomenon in the manual accounting system. These errors ranged from casting errors (under cast and overcast), typographical errors, omissions, error of principle, and illegible handwriting among others. These errors posed a great deal of problems mathematically on financial statements. The advent of accounting software's has greatly reduced these errors which might have led to losses and wrong computation of revenue and expenses. From the graph 20 respondents representing 40% attest to the fact that it minimizes errors. It is for these reasons that the respondents who use accounting software attributed a higher proportion of the role of computerized accounting on the Assembly expenditure performance.

Table 4.9: Effectiveness of Computerize Accounting Adoption and Expenditure Performance in the Assembly

Awareness	Frequency	Percentage (%)
Very effective	23	46
Effective	18	36
Not sure	5	10
Less effective	2	4
Not effective	2	4
TOTAL	**50**	**100**

Source: Field Survey 2020.

The findings above show that 46% of respondents attest to the fact that Effectiveness of Computerize Accounting Adoption and Expenditure Performance in the Assembly is very

effective, 36% of respondents also attest to the fact that effectiveness of Computerized accounting adoption and expenditure Performance in the Assembly is effective, 10% of respondents attest to the fact that Effectiveness of Computerized Accounting Adoption and expenditure Performance in the Assembly is not sure, and 4% said that effectiveness of Computerized accounting adoption and expenditure Performance in the Assembly is less effective and not effective respectively .

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter summarizes the discussion of results of the study and draws conclusions based on the findings. In addition, it makes appropriate recommendations based on findings.

5.1 Summary of findings

From the findings male dominated among the respondents. The reason was that more questionnaires were administered to males due to their accessibility. Also employees ranging from the ages of 30-39 are majority which implies they saw the role of computerized accounting on the Assembly performance. On educational level those who had HND certificates were the majority meaning they understood the role of computerized accounting on the Assembly performance.

Based on the role of computerized accounting on the assemblies revenue performance, the finding reveals that dependent variables were revenue and expenditure performance which is measured using cost saving, expenditure performance, benefits of computerized accounting systems on expenditure, financial benefits and effectiveness of computerized accounting system.

The role of computerised accounting on the assembly expenditure performance, from the study majority of respondents said the cost of maintaining the Computerized Accounting System is high., seconded by those who said the cost savings in the adoption of computerized accounting system is that it reduced clerical expenses.

From the study those who said that the benefits of computerized accounting systems on expenditure performance is that it enhances internal control to reduce fraud since any

expenditure which is not plan and budgeted will not be spent in the Assembly was the majority. The expenditure performance includes reduction in tax liability by way of enjoying capital allowance, reduction in labour cost, audit expenses, clerical expenses and stationery expenses. Ratios that were also computed to ascertain the percentage changes of these expenses also did not flow a regular pattern. This led to the conclusion that the only period that these cost reductions can be accurately measured is the year the Assembly computerized its operations. For the subsequent years these cost reductions were measured by making estimates of the cost savings made by the Assembly with the introduction of the Accounting Software. The findings of the study also revealed that, the Assembly used accounting software to generate reports. Such reports include: trial balance, income statement, statement of financial position and statement of cash flow.

All respondents were happy that the Tamale Metropolitan Assembly had adopted the use of computers and for that matter Accounting Software to facilitate its operations. The computers could process large volume of transactions in a few minutes and therefore save the employees some more time to attend to other important things too. The accounting software resulted in accurate data processing to improve efficiency of the Assemblies operations. It was also realized that, computers had replaced more complicated work in the Tamale Metropolitan Assembly.

Based on the research conducted, it was observed that, MMDA's in general decide to adopt accounting software due to various reasons. Such reasons included the need to be efficient and effective in the operations of the Tamale Metropolitan Assembly, the ever-growing operations of the Assembly and the quest to produce more accurate and timely reports. It was evident that the single most important factor considered by the Tamale Metropolitan Assembly in its CAS adoption was the pursuit of efficiency and effectiveness in operations.

5.2 Conclusion

On the basis of the findings of the study on the role of accounting system in Tamale Metropolitan Assembly, it can be concluded that all workers were aware of the existence of the use of accounting software in the Assembly and were satisfied with the level of their performance. Again, majority of the workers of the Assembly used in the study expressed their views that its operations is smoothly. The employees were happy with the introduction of the use of information technology in the Assembly.

5.3 Recommendations

Based on the findings of the study, the following recommendations are offered to the Tamale Metropolitan Assembly.

5.3.1 Used of Security passwords

All staff members who are responsible for maintaining operations in CAS should not exchange their password for security purposes and to reduce hacking problems.

5.3.2 Backups and External Storage

However, all posted data, files and any important information must be protected against damages by creating backups, in case of software and hardware disaster. Removable discs and cartridge can also be used to store other documents.

5.3.3 Used of Updated Antivirus Programmes

Also, antivirus programs must be updated more often and all computers should be scanned daily so that the management can be sure of safety of all files and other important information.

5.3.4 Reinforcement of Computerization Policy for MMDA's

The government through ministry of local government and rural development should reinforce its computerization policy for MMDA's.

5.3.5 More Detailed Cost-Benefits Analysis

Information regarding other organizations who intend to adopt Accounting Software, it is recommended that, they undertake a more detailed cost-benefits analysis so as to identify the various significant benefits that come along with Accounting Software's.

5.3.6 Training

Institutions that train accountants should do well to include the study of Accounting Software as part of their courses to ensure that accountants are equipped with both accounting and the required information technology skills. In this area, it is recommended that management could enroll their employees on Business Information Technology Programmes (BITPs).

5.3.7 Experts

On the issue of cost involved in training personnel, the Tamale Metropolitan Assembly could decide to recruit people with expertise in both accounting and information technology.

It is hoped that the Tamale Metropolitan Assembly and other MMDA's wishing to adopt accounting software would take a look at these recommendations in order to overcome these problems and challenges to be able to enjoy the full benefits of using accounting software.

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APPENDICES

KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY

SCHOOL OF BUSINESS

DEPARTMENT OF ACCOUNTING AND FINANCE

Questionnaires for Staff

I am a postgraduate student pursuing my MSC accounting and finance at the Kwame Nkrumah university of science and technology and conducting a research entitled "evaluating the role of computerize accounting systems in the Tamale Metropolitan Assembly" as one of the major requirements for the award of master's degree in accounting and finance, please you are requested to assist in this research which is only for academic purpose. Confidentiality is here by assured.

Please Tick (√) The Appropriate Box or Fill Where Necessary

Section A: Background Information of Respondents

1. Gender Male ( ) Female ( )

2. Age group

a. 20- 29 years ( ) b. 30 - 39 years ( ) c. 40 – 49 years ( ) d. 50 years and above ( )

3. Indicate your highest Educational level Attained

a. DBS ( ) b. HND ( ) c. Degree ( ) d. Postgraduate ( ) e. others, please specify……

4. What responsibility does you under take? ……

5. How long have you work with the Assembly……

6. Has your Assembly computerized its operations (finance) ? Yes { } No { }

Section B. The Role of Computerize Accounting on The Assemblies Revenue Performance

7. What role does computerize accounting systems played in your Assembly for revenue Performance?

Cost effectiveness { } Accurate and timely report { }strategic decision making { }

Voluminous operations of the Assembly { } Others, specify……

8. What is the cost of maintaining the computerised accounting system?

High { } Moderate { } Average { } Low { }

Section C: The Role of Computerize Accounting on the Assemblies Expenditure Performance

9. What cost savings have the Assembly made since the adoption of computerized accounting system? Tick as many as possible,

Reduced labour cost { } reduced clerical expenses { } reduced audit expense { } other, please specify……

10. Benefits of computerized accounting systems on expenditure

It reduces bureaucracy in expenditure initiation and improve efficiency{ }

Reduce cost operation{ }

It enhances internal control to reduce fraud since any expenditure which is not plan and budgeted will not be spent {}

It increases public accountability{ }

It provides citizen with better access to information{ }

11. Which of the accounting software is in used by your Assembly?

Tally accounting { } Best book { } Quick cash { } Smart bank { } Terminus emerge { } Peachtree { } Quick books { } Sage { }

others, please specify……..

12. Is computer(s) on which the accounting software installed used for any other purposes apart from processing accounting data? Yes ( ) No ( )

13. If yes, what are the other purposes the computer is used for?

Surfing the internet ( ) Tying ( ) Mailing ( ) others, please specify……

14. What financial benefits accrue to the Assembly? Tick as many as possible

Saves { } Better record keeping { } Improved on reporting to management { } Better storage capacity { } Minimized mathematical and arithmetic errors { }

15. Are they Effectiveness of Computerize Accounting Adoption and Expenditure Performance in The District Assemblies

Very effective ( ) Effective ( ) Not sure ( ) less effective( ) Not effective( )