

Assessing The Impact Of Book Keeping On Organizational Performance. A Case Study Of Diamond

Trust Bank, Ntinda Branch

Engola Isaac¹, Magala Muhammed²

1, 2 Metropolitan International University

Abstract

Management of records poses great challenges to many organizations over the world. However, the efficient management of records has tremendous and great potential of making work easy, enhancing working relations, improving the corporate image as well as increasing productivity besides enhancing efficiency and effectiveness. Indeed, many organizations with the advent of Information and Communication Technology have gone hi-tech in records management which has not only enhanced their efficient production but has also reduced the labor costs albeit on the negative perspective. At the Diamond trust bank, Ntinda branch, the management of records has presented serious challenges as regards productivity yet the Government through the e-government project instituted the implementation of book keeping. Many documents necessary for public utility are now available online, many activities and services are being offered online and more so, files and documents are being tracked online either by the officer working on the file, the manager in charge of the processes as well as the client, for some non-sensitive documentation. The study sought to find out how records management affects service delivery in the perspective of accessibility, retrieval of information, the book keeping practices in an organization, the accountability and transparency of the processes at the Department and as well as the quality of the services being rendered to the clients. The study employed a conceptual framework seeking to illustrate the relationship between the various variables in this study and records management at the Department of Immigration. The study targeted all the 413 staff at the Department's Headquarters but sampled 90 members of staff representing a 21.98 % using stratified random sampling. From the findings, the majority of them (49) representing 76.6% said that they were not aware while the remaining 11 respondents (17.2%) said that they were aware. This was a clear indication that the Department needed to do better in informing its employees on the policies and legislation that governed the management of book keeping. There is need to enhance the application of ICT as it is indicated to affect the management of book keeping within the Department. The level of training affected the management of book keeping and thus there is need to ensure that the employees are trained to suit the performance of the assignments that the management of book keeping entails.

Keywords: Book Keeping, Organizational and Performance

Background of the study

Information was considered an indispensable asset of any organization, whether public or private. Currently, it is a parameter for classifying the world's countries into two main classes, namely information-poor and information-rich countries (Winny, Kazaara, et al., 2023). It is

Received: 20.05.2024

Accepted: 25.02.2024

Published on: 30.05.2024

clear that the availability, accessibility and use of information have a strong relationship with the national development of any organization. Thus, information is a national resource that can be used to produce value-added goods and services (Ivan et al., 2023).

Records and information are inseparable because they contain information needed for planning, decision-making and control in any organization (Ramadhan et al., 2023). An organization receives and processes a huge amount of information every day, but not all of it is records. The record is always associated with the official business of the organization and is kept as evidence (Alex & Kazaara, 2023). The International Foundation for Information Technology (2010) defined a record as something that constitutes evidence of existence and that can be used to restore or prove a state of existence regardless of medium or properties. Research conducted by (Ivan et al., 2023) examined the issues and challenges faced by small businesses in Mexico and the US. Although these issues and challenges are similar in both countries, some important differences had to be identified. This was an important topic because small businesses that do not recognize which problems to avoid can quickly go out of business. The researchers noted that there is no simple pattern of success among small businesses; there is no general theoretical framework for success. The study's findings suggest that the small business owner is a key player among a complex set of interrelated factors, including the availability of capital, adequate human resources, government organization and relationships, and strategic planning. The issues that affect small business development in the US are very similar to the issues that affect small business development in Mexico, but there are some key differences.

The study revealed a significant difference between the factor structure of problem areas as perceived by Mexican and US entrepreneurs (W. Paul & Kazaara, 2023). Small business owners, business advisors, and government intermediaries can benefit from this knowledge

when developing companies in these countries. The issues that affect small business development in the US are very similar to the issues that impact small business development in Mexico, but there are some fundamental differences Budgeting and planning and training and development are more important in Mexico than in the US (Annet et al., 2023).

(Ntirandekura & Christopher, 2022) investigated financial practices among small and medium enterprises (SMEs) in Sri Lanka and their impact on business performance (Benard, 2023). A total of 100 firms were used to determine the extent of their compliance with the five identified reporting practices. Data were collected through structured questionnaires. In their research, an attempt was made to find out the complexity of financial practices of SMEs. In their review, they considered SME financial systems, financial audits, historical and forward-looking accounting reporting practices, and analysis of historical financial statements (Innocent et al., 2023). Using correlation coefficients, they were able to demonstrate that there is a significant relationship between the complexity of financial practices adopted by SMEs and their performance (Turyatamba et al., 2022).

(Maseko&Manyan, 2011). A 2011 study by Maseko and Manyan in Zimbabwe reported that small and medium-sized enterprises keep subsidiary ledgers, mainly to capture sales and cost of sales. However, little accounting information is captured on operating expenses, as evidenced by several SMEs that maintain accounting to record expenses (Winny, Ariyo, et al., 2023). SMEs in the retail sector keep sales diaries for inventory control, and SMEs in the manufacturing sector keep fixed asset records as owners try to protect their assets. Record keeping in SMEs is therefore not done to capture accounting information for performance measurement, but for security and control.

Statement of the Problem

A bookkeeping framework is an organized, proficient plan for giving exact data and controls. Administrative prerequisites and inner organization policies must be considered in outlining a compelling bookkeeping framework. Bookkeeping framework ought to demonstrate the books, records, vouchers, documents and related supporting information as requisite procedure (Moses et al., 2023). It involves steps, strategies, documentation and gadgets expected to actualize a stream of exchange preparing. Research was conducted by (Racheal et al., 2023) in Nairobi County, Kenya on how accounting records influence financial performance where he highlighted that record keeping plays a key role in management of knowledge necessary for good business performance (Ivan

Received: 20.05.2024

Accepted: 25.02.2024

Published on: 30.05.2024

et al., 2023). Record keeping also provides evidence of how the transaction was handled and substantiates the steps that were taken in order to comply with business standards. He further acknowledged that the empirical documented data is still scanty especially on accounting records and performance of small and medium enterprises since only a few studies have been carried out in the area (Polycarp et al., 2023). This prompts an interest to add onto the research and organisation on the simplest most elaborate way to maintain financial book records. A study carried out by (Polycarp et al., 2023) opined that there existed variables that were not studied that could have influenced the performance of an organisation among them being Financial Literacy (K. Paul et al., 2023). This study recognizes the gap and seeks to explain as to the significance of bookkeeping as a contribution to guiding of an organisation on the appropriate and easiest way to understanding that keeping books of accounts.

Specific Objectives

1. To assess the book keeping practices in an organization.
2. To identify the challenges associated with book keeping in an organization.
3. To assess the impact of book keeping in the organizations

Methodology

This study used a mixed research approach, which combines quantitative and qualitative research approaches (Anwar et al., 2022). The use of a mixed approach for this study minimizes the biases, limitations and weaknesses associated with the approach. Its central premise was that the use of quantitative and qualitative approaches in combination provides a better understanding of research problems than either approach alone (A & Ahmed, 2019). The study used a descriptive survey method that involves both qualitative and quantitative data collection methods. (Nafiu et al., 2012) described that a descriptive survey is appropriate for the study of attitude, opinion, preference and practice of the subject under investigation. Besides, it is useful in showing the immediate status of observable fact (Rasheed et al., 2022). The population of this study was of the three categories of employees of diamond trust bank. The population comprises 30 employees of diamond trust bank, 4 managers and 30 employees of other branches of diamond trust bank therefore the population for this study will be 64. The rationale for targeting these organizations was due to the fact that each organization creates, uses, maintains and preserves different kinds of records in either paper or paperless formats. Diamond trust bank was selected for this study based on purposive sampling method (Abiodun & Hamadi, 2021). To select sample respondents from each selected organization, random sampling technique was used. Random sampling technique will be used to select the Operational employee of respondents and 18 record officers and 6 top manager was taken as the whole (Rasheed et al., 2022). Descriptive statistics is important to have a clear picture of the characteristics of sample units. By applying descriptive statistics, one applied, compared and contrasted different situations that existed in the sample units with the desired characteristics. On the other hand, inferential statistics is a set of methods used to make a generalization, estimate, prediction or decision. The major use of inferential statistics is to use information from a sample to infer something about a population. In this study the descriptive statistics, such as graphics,

Received: 20.05.2024**Accepted: 25.02.2024****Published on: 30.05.2024**

Tables. Mean, Frequency, Percentage as well as inferential statistics in order to examine the mean difference among the groups as compare to between and within groups difference the one-way ANOVA test was used. The collected data was cleaned, coded and analyzed using standard SPSS (Version 20) software (Nelson et al., 2022).

RESULTS

Table 1: Employee Designation

	Frequency	Percent	Valid Percent	Cumulative Percent
Top Management	1	1.6	1.6	1.6
Middle Management	41	64.1	65.1	66.7
Lower Management	19	29.7	30.2	96.8
Subordinate	2	3.1	3.2	100.0
No response	1	1.6	100.0	
Total	64	100.0		

When asked about the rate at which they considered the current book keeping management at the Department, majority of the respondents (50%) indicated that it was good while another 23 (35.9%) said that the book keeping management was just fair. Three of the respondents rated it excellent while 4 rated it poor. The remainder of the respondents (2) said that they did not know how book keeping management rated at the Department.

Factors affecting Book keeping Management and organizational performance

Table 2: Current Rate

	Frequency	Percent	Valid Percent	Cumulative Percent
Excellent	3	4.7	4.7	4.7
Good	32	50.0	50.0	54.7
Don't Know	2	3.1	3.1	57.8
Fair	23	35.9	35.9	93.8
Poor	4	6.3	6.3	100.0
Total	64	100.0	100.0	

When asked to explain their response above, some said that there was a defined order and system that would help in knowing exactly where the file was located, while others who rated it poor, said that tracing files a times is so

tedious and a challenge and others said there was little knowledge on procedures and policies as regards book keeping management.

Others also indicated inadequate facilities and infrastructure for book keeping management. Some also mentioned the lack of career progression for lower cadre staff as well as lack of attention of training for the lower cadre staff. Respondents, representing the entire workforce at the Department, were also asked about the effect of Government legislation on book keeping management to which the majority (23) representing 35.9% agreed while another 17 (26.6%) strongly agreed that the legislation affected book keeping management. Nine (9) of them said they did not know, 7 (10.9%) disagreed while the remaining 5 (7.8%) said that they strongly disagreed (Winny, Ariyo, et al., 2023). These results indicate a concurrence to Ngoepe (2004) who said that public servants must have information to carry out their work, and book keeping represent a particular and crucial source of information and that book keeping provide a reliable, legally verifiable source of evidence of decisions and actions. They document compliance or non-compliance with laws, rules, and procedures. Governments can no longer justify taking action with little or no reference to past performance or future goals

Table 3: Government Legislation

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	17	26.6	27.9	27.9
Agree	23	35.9	37.7	65.6
Don't Know	9	14.1	14.8	80.3
Disagree	7	10.9	11.5	91.8
Strongly Disagree	5	7.8	8.2	100.0
No response	3	4.7	100.0	
Total	64	100.0		

When asked whether the needs and the policies of the department affected the way book keeping are managed, 42.2% of the respondents agreed while another 35.9% strongly agreed. Another 12.5% said they did not know whether it affected but 3.1% and 1.6% disagreed and strongly disagreed that the management of book keeping is affected by the needs and policies of the Department. Van der Waladt et al (2002) and Dearstyne (1985) were of the opinion that information is a useful resource to both private and governmental sectors and as such book keeping have to be managed efficiently. They also connect the administration of public affairs with proper management of book keeping arguing that there is need for proper standard policies for the management of book keeping to enhance efficiency.

Table 4: Needs and Policies

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	23	35.9	37.7	37.7
Agree	27	42.2	44.3	82.0
Don't Know	8	12.5	13.1	95.1
Disagree	2	3.1	3.3	98.4
Strongly Disagree	1	1.6	1.6	100.0
No response	3	4.7	100.0	
Total	64	100.0		

On the effect of leadership style at the Department on book keeping management, 27 respondents (42.2%), agreed that there was an effect while another 19 (29.7%), strongly agreed. only 10 respondents said that they did not know of there was an effect, 5 disagreed while the remainder 2 respondents strongly disagreed with this. this is an implication that really, how leaders lead, affect the management of book keeping.

Table 5: Leadership Style

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	19	29.7	30.2	30.2
Agree	27	42.2	42.9	73.0
Don't Know	10	15.6	15.9	88.9
Disagree	5	7.8	7.9	96.8
Strongly Disagree	2	3.1	3.2	100.0
No response	1	1.6	100.0	
Total	64	100.0		

Twenty-four (24) respondents strongly agreed that book keeping management at the Department was affected by the application of Information and Communication Technology (ICT) while 21 of them representing 32.8% agreed to it. However, 6 respondents said they did not know if the ICT affected book keeping management while another 5 of them disagreed and a further 3 strongly disagreed.

Table 6: Information and Communication Technology

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	24	37.5	40.7	40.7
Agree	21	32.8	35.6	76.3
Don't Know	6	9.4	10.2	86.4
Disagree	5	7.8	8.5	94.9
Strongly Disagree	3	4.7	5.1	100.0
No response	5	7.8	100.0	
Total	64	100.0		

On whether the level of training of the officers handling book keeping at the Department affected the management of the book keeping, 37.5% of them strongly agreed with that while another 26.6% said that they agreed. Eleven (11) respondents said that they did not know if the level of training affected the management of book keeping while 6 of them disagreed that the level of training affected while the remaining 2 respondents strongly disagreed with this (Ronet et al., 2023). Thurston (2005) confirms that ineffective book keeping management comes as a result of dumping difficult personnel to the book keeping management unit and lack of continuous training as well as lack of policies and procedures and standards to govern the management of book keeping.

Table 7: Level of Training

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	24	37.5	40.0	40.0
Agree	17	26.6	28.3	68.3
Don't Know	11	17.2	18.3	86.7
Disagree	6	9.4	10.0	96.7
Strongly Disagree	2	3.1	3.3	100.0
No response	4	6.3	100.0	
Total	64	100.0		

According to one key informant the book keeping officer interviewed, there are over 1.8 million individual files and over 20 officers have undergone book keeping management training in the last 3 years. There are inter-agency consultations and workshops with the aim of improving book keeping management as a means of surmounting book keeping management

challenges. The study sought to find out the effect that the book keeping management had on various elements of the services at the Department (Racheal et al., 2023). The respondents were asked their view on the extent to which book keeping management improved accessibility of the book keeping. Majority of the respondents (68.8%) responded that the effect was to a great extent while another 21.9% said that the effect was to some extent. Only 3 respondents did not know whether there was an effect while only 1 respondent said that there was no effect. Indeed, Thurston (2005) states that ineffective book keeping management leads to files being piled in different offices and corridors, as a result of lack of policies and procedures and standards.

Table 8: Access Increased

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	44	68.8	71.0	71.0
Some Extent	14	21.9	22.6	93.5
Don't Know	3	4.7	4.8	98.4
No Effect	1	1.6	1.6	100.0
No response	2	3.1	100.0	
Total	64	100		

On the effect of book keeping management on the application of Information and Communication Technology at the Department, majority of the respondents (27) representing 42.2% said that the effect was to a great extent while another 26 (40.6%) said that the effect was to some extent. Only 6 respondents (9.4%) said that they did not know whether there was an effect yet only 1 respondent said the effect was there but to a little extent while the remaining 2 respondents said that there was no effect at the use of ICT. In 2003, the Government developed a roadmap to civil service reforms including an ICT policy for the Service which was given priority such that e-government would be espoused to ensure coordinated activities; resources were to be utilized on core function; staff were to be appraised on their performances (Ramadhan et al., 2023); carry out a benchmarking exercise to identify limited government costs in service delivery; and ensuring that service delivery was given out in an efficient, transparent and accountable way (Christopher et al., 2022). The results from the study then agrees with this with 85.5% of the respondents agrees that ICT and its application influenced or affected the management of book keeping.

Table 9: Application of ICT

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	27	42.2	43.5	43.5

Some Extent	26	40.6	41.9	85.5
Don't Know	6	9.4	9.7	95.2
Little Extent	1	1.6	1.6	96.8
No Effect	2	3.1	3.2	100.0
No response	2	3.1	100.0	
Total	64	100.0		

The study also sought to know if the respondents thought that the management of book keeping affected the accountability, on whether it enhanced or not, to which the majority (37) representing 57.8% said that the effect was to a great extent while another 17 said that the effect was to some extent. Of the remaining respondents, 4 said they did not know, 2 said the effect was to a little extent and 1 said that there was no effect.

Table 10: Accountability

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	37	57.8	60.7	60.7
Some Extent	17	26.6	27.9	88.5
Don't Know	4	6.3	6.6	95.1
Little Extent	2	3.1	3.3	98.4
No Effect	1	1.6	1.6	100.0
No response	3	4.7	100.0	
Total	64	100.0		

The study also sought to know the effect that book keeping management had on quality of the services at the Department. The respondents on average said that there was an effect where the majority (34) representing 57.4% said that the effect was to a great extent while another 16 respondents (25%) said that the effect was to some extent. Six (6) said that they did not know, 3 said the effect was to a little extent while only 1 respondent thought the effect was not there.

Table 11: Quality Enhanced

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	35	54.7	57.4	57.4

Some Extent	16	25.0	26.2	83.6
Don't Know	6	9.4	9.8 4.9	93.4
Little Extent	3	4.7	1.6	98.4
No Effect	1	1.6	100.0	100.0
No response	3	4.7		
Total	64	100.0		

On the effect of book keeping management on the corporate image of the Department, 28 respondents said that the effect was to a great extent and yet another 20 of them also said that the effect was to some extent. Only 7 respondents said the effect was to a little extent while the remainder of the respondents (5) said that they did not know whether the management of book keeping affected or influenced the corporate image of the respondents.

Table 12: Corporate Image

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	28	43.8	46.7	46.7
Some Extent	20	31.3	33.3	80.0
Don't Know	5	7.8	8.3	88.3
Little Extent	7	10.9	11.7	100.0
No response	4	6.3	100.0	
Total	64	100.0		

The study also sought to find out the effect of book keeping management on the time used in management of book keeping, majority of the respondents (40) representing 62.5% said that the effect was to a great extent, another 14 respondents representing 21.9% said that the effect was to some extent. Five (5) of them said that they did not know of there was an effect, while 3 said that the effect was to a little extent. Only 1 of them said that there was no effect.

Table 13: Time Reduction

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	40	62.5	63.5	63.5
Some Extent	14	21.9	22.2	85.7
Don't Know	5	7.8	7.9	93.7

Little Extent	3	4.7	4.8	98.4
No Effect	1	1.6	1.6	100.0
No response	1	1.6	100.0	
Total	64	100.0		

It was of interest for the study to also find out whether book keeping management enabled quick response in delivery of service to the clients to which the majority (39) also said that the effect was there and to a great extent. This represented a 60.9% of the respondents. Another 23.4% of the respondents (15) said that the effect was there to some extent while only 4 of them said that the effect was to a little extent. Only 3 respondents said that there they did not know if book keeping management enabled quick response during service delivery at the Department.

Table 14: Quick Response

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	39	60.9	63.9	63.9
Some Extent	15	23.4	24.6	88.5
Don't Know	3	4.7	4.9	93.4
Little Extent	4	6.3	6.6	100.0
No response	3	4.7	100.0	
Total	64	100.0		

It was of interest too to find out if the management of book keeping motivated employees at the Department. Twenty-six (26) of the respondents representing 40.6% agreed that book keeping management motivated employees to a great extent while another 22 of the respondents (34.4%) agreed that it motivated employees but to some extent only. Five (5) respondents said that they did not know if it motivated while the remaining 8 respondents said that book keeping management motivated employees yet to a little extent (Alex & Kazaara, 2023). According to Lee (1999), the management policies are designed to be flexible and are subject to adjustment in an iterative, social learning process which enhances employee motivation as well as efficiency in book keeping management.

Table 15: Employee Motivation

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	26	40.6	42.6	42.6
Some Extent	22	34.4	36.1	78.7
Don't Know	5	7.8	8.2	86.9
Little Extent	8	12.5	13.1	100.0
No response	3	4.7	100.0	
Total	64	100.0		

The study also sought to find out whether book keeping management helped in reducing operational costs within the Department to which 35 respondents (54.7%) agreed and said it reduced to a great extent while another 17 respondents (26.6%) agreed but said the effect was to some extent. Five (5) respondents representing 7.8% said that the management of book keeping helped in reducing costs but to a little extent. Only 3 respondents said they did not know if there was a relation between the two while another 1 respondent said that there was no effect of book keeping management on costs (Winny, Kazaara, et al., 2023).

Table 16: Costs Reduction

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	35	54.7	57.4	57.4
Some Extent	17	26.6	27.9	85.2
Don't Know	3	4.7	4.9	90.2
Little Extent	5	7.8	8.2	98.4
No Effect	1	1.6	1.6	100.0
No response	3	4.7	100.0	
Total	64	100.0		

Asked on whether book keeping management helped in reducing corruption within the Department, 212 respondents said that it helped to a great extent while and other 22 said that it helped to some extent. Six (6) respondents said it helped but to a little extent while 3 said that the management of book keeping did not affect or help in reducing corruption. The remaining 10 respondents said that they did not know if book keeping management affected or influenced corruption at the Department (Ronet et al., 2023).

Table 17: Corruption Reduction

	Frequency	Percent	Valid Percent	Cumulative Percent
--	-----------	---------	---------------	--------------------

Received: 20.05.2024

Accepted: 25.02.2024

Published on: 30.05.2024

Great Extent	21	32.8	33.9	33.9
Some Extent	22	34.4	35.5	69.4
Don't Know	10	15.6	16.1	85.5
Little Extent	6	9.4	9.7	95.2
No Effect	3	4.7	4.8	100.0
No response	2	3.1	100.0	
Total	64	100.0		

On whether book keeping management encouraged teamwork among employees at the diamond trust bank, the majority of the respondents (23) representing 35.9% said that the effect was to some extent while another 18 said that the effect was to a great extent. Another 12 respondents (18.8%) said that the effect was to a little effect while 6 of them said that they did not know if there was an effect while the remaining 2 said that there was no effect (K. Paul et al., 2023).

Table 18: Teamwork

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	18	28.1	29.5	29.5
Some Extent	23	35.9	37.7	67.2
Don't Know	6	9.4	9.8	77.0
Little Extent	12	18.8	19.7	96.7
No Effect	2	3.1	3.3	100.0
No response	3	4.7	100.0	
Total	64	100.0		

The study also sought to find out if the management of book keeping enhanced good working relations between staff and clients to which the majority of the respondents (23) representing 35.9% said that it did affect to a great extent while another 18 said the effect was there but to some extent. However, 10 respondents said they did not know if there was an effect between the two variables while 9 of the respondents said that the effect was there but to a little extent. Only 2 respondents said that there was no effect of book keeping management in enhancing good working relationship between staff and clients at the Department. The results indeed concurred with the works of the Adaptive Management Theory. Adaptive management incorporates and integrates concepts such as social

Received: 20.05.2024

Accepted: 25.02.2024

Published on: 30.05.2024

learning, operations research, economic values, and political differences with ecosystem monitoring, models, and science.

Table 19: Working Relations

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	23	35.9	37.1	37.1
Some Extent	18	28.1	29.0	66.1
Don't Know	10	15.6	16.1	82.3
Little Extent	9	14.1	14.5	96.8
No Effect	2	3.1	3.2	100.0
No response	2	3.1	100.0	
Total	64	100.0		

Majority of the respondents (25) representing 39.1% agreed that book keeping management enhanced good relations between managers and employees to some extent while another 21 said that the effect was to a great extent. Four (4) of them said they did not know if there was an effect while another 8 said that the effect was there but to a little extent. Four (4) others felt that there was no effect or relationship between book keeping management food relations within the workplace.

Table 20: Good Relations

	Frequency	Percent	Valid Percent	Cumulative Percent
Great Extent	21	32.8	33.9	33.9
Some Extent	25	39.1	40.3	74.2
Don't Know	4	6.3	6.5	80.6
Little Extent	8	12.5	12.9	93.5
No Effect	4	6.3	6.5	100.0
No response	2	3.1	100.0	
Total	64	100.0		

When respondents were asked if they were aware Government legislation and Department policies which governs the management of book keeping at the Department, the majority of them (49) representing 76.6% said that they were not aware while the remaining 11 respondents (17.2%) said that they were aware. This is a clear indication that the Department needed to do better in informing its employees on the policies and legislation that governed the management of book keeping.

Received: 20.05.2024

Accepted: 25.02.2024

Published on: 30.05.2024

Table 21: Policy Awareness

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	11	17.2	18.3	18.3
No	49	76.6	81.7	100.0
No response	4	6.3	100.0	
Total	64	100.0		

The study also sought to know some of the issues that hinder efficient management of book keeping at the Department. Some respondents indicated improper filing in the registry, lack of proper book keeping management skills for some staff as well as deliberate misfiling of documents by some staff. When asked on what ways the management of book keeping could be improved at the Department, respondents mentioned electronic filing systems, use of Movement Registers in case of power outages, conducting periodic census of book keeping, regular staff training and awareness of book keeping management. It was also mentioned that there was an urgent need to digitize the book keeping at the department so as to enhance the management of the same. They also mentioned the need to acquire modern stores and equipment for book keeping management. Attention to promotion of lower cadre staff was also indicated as a main challenge and they cite other ministries where such staff have been promoted. The respondents also indicated that there was a need to ensure that a link between old and new book keeping be established to enhance management of the same while at the same time also they indicated that a proper catalogue be provided and updated on a regular basis so as to ease book keeping trace and management. Murphy (1997a) stresses that the principles of fairness and equity are most important in examining the concept of quality in public administration. He argues that efficiency and cost effectiveness are key elements, but unlike the private sector, the public service customer or client rarely has an option of an alternative competitive supplier. Therefore, according to Murphy, Equality is very important and should not be lost sight of when efficiency measures, including, for example, contracting out of public services are being implemented.

The respondents were also asked whether they thought that regular training for staff was necessary to realize the full potential of the management of book keeping, to which the majority (76.%) thought that it was necessary to a great extent while another 20.3% said that it was necessary to some extent. Only 1 respondent (1.6%) said that he did not know whether the training on a regular basis was necessary.

Summary of Findings

The majority of the respondents were male at (59.4%) while the remainder 40.6% were female while in terms of the ages, the majority (46.9%) aged between 36 and 45 and another 34.4% were aged between 26 and 35 years. Almost all the respondents, (90.6%), indicated that they were married. Exactly half of the respondents (50%) had worked at the Department for between 6 and 10 years while another 19 of them said that they have been in the

Department for a period of less than 5 years and only 15.6% of them had been in the Department for over 16 years. Forty-six percent (46.9%) of the respondents had a Bachelor's degree while another 42.2% had other qualifications including post graduate Diplomas and Masters. Most of the respondents (64.1%) said they were in the middle level of management while another 19 of them said they were in the lower level of management.

Half of the respondents (50%) rated the current management of book keeping as good while another 35.9% rated it fair. They explained that there was a defined order and system that would help in knowing exactly where the file was located, while others said that tracing files a times was so tedious and a challenge and the inadequate facilities and infrastructure for book keeping management. Some others mentioned the lack of career progression and attention of training for lower cadre staff.

On the various factors affecting book keeping management, 35.9% of respondents agreed and 26.6% strongly agreed that Government legislation affected an agreement with Ngoepe (2004) who said that public servants must have information to carry out their work. 42.2% of the respondents agreed while another 35.9% strongly agreed that the needs and the policies of the department affected the way book keeping are managed, while 42.2% agreed that leadership style affected book keeping management while another 29.7% strongly agreed.

Twenty-four (24) respondents strongly agreed that book keeping management at the Department was affected by the application of Information and Communication Technology (ICT) while 21 of them agreed. 37.5% of the respondents strongly agreed and 26.6% agreed that the level of training affected the management of book keeping while agrees with Thurston (2005) who said that ineffective book keeping management comes as a result of dumping difficult personnel to the book keeping management unit and lack of continuous training as well as lack of policies and procedures and standards to govern the management of book keeping.

On the effect that the book keeping management had on various elements of the services at the Department, majority of the respondents 68.8% said book keeping management improved accessibility of the book keeping 42.2% said that book keeping management had affected the application of Information and Communication Technology to a great extent, while 40.6% said that the effect was to some extent. On the effect on accountability, 57.8% said it had been affected to a great extent, while the effect on the quality of the services at the

Department, 57.4% of the respondents said the effect was to a great extent while another 16 respondents (25%) said that the effect was to some extent. On the effect of book keeping management on the corporate image of the Department, 28 respondents said that the effect was to a great extent and yet another 20 of them also said that the effect was to some extent.

On the effect of book keeping management on the time used in management of book keeping, majority of the respondents (40) representing 62.5% said that the effect was to a great extent, another 14 respondents representing 21.9% said that the effect was to some extent. The study also asked about whether book keeping management enabled quick response in delivery of service to the clients and the majority, 60.9% said that the effect was to a great extent. Twenty-six (26) of the respondents representing 40.6% agreed that book keeping management

Received: 20.05.2024**Accepted: 25.02.2024****Published on: 30.05.2024**

motivated employees to a great extent while another 22 of the respondents (34.4%) agreed that it motivated employees but to some extent only which agrees to what Lee (1999) said that the management policies are designed to be flexible and are subject to adjustment in an iterative, social learning process which enhances employee motivation as well as efficiency in book keeping management.

54.7% of the respondents agreed that the book keeping management helped in reducing operational costs within the Department to a great extent while another 17 respondents (26.6%) agreed but said the effect was to some extent and when asked whether book keeping management helped in reducing corruption within the Department, 21 respondents said that it helped to a great extent while another 22 said that it helped to some extent. The study also sought to know the extent to which book keeping management encouraged teamwork among employees at the Department where the majority (35.9%) said that the effect was to some extent while another 18 said that the effect was to a great extent. Another 35.9% of the respondents said that management of book keeping enhanced good working relations between staff and clients to a great extent while another 18 said the effect was there but to some extent which agrees with the works of the Adaptive Management Theory which incorporates and integrates concepts such as social learning, operations research, economic values, and political differences with ecosystem monitoring, models, and science. Majority of the respondents (39.1%) agreed that book keeping management enhanced good relations between managers and employees to some extent while another 21 said that the effect was to a great extent.

In contrast though, the 76.6% of the respondents said that they were not aware of the Government legislation and Department policies which govern the management of book keeping at the Department but the other 17.2% were aware. This is a clear indication that the Department needed to do better in informing its employees on the policies and legislation that governed the management of book keeping.

On the factors that hinder efficient management of book keeping at the Department, respondents mentioned improper filing in the registry and lack of proper book keeping management skills for some staff as well as deliberate misfiling of documents by some staff. But when asked on what ways the management of book keeping could be improved at the Department, respondents mentioned electronic filing systems, use of Movement Registers in case of power outages, conducting periodic census of book keeping, regular staff training and awareness of book keeping management. They also mentioned that there was an urgent need to digitize the book keeping at the department so as to enhance the management of the same and the need to acquire modern stores and equipment for book keeping management. Attention to promotion of lower cadre staff was also indicated as a main challenge and they cite other ministries where such staff have been promoted. The respondents also indicated that there was a need to ensure that a link between old and new book keeping be established to enhance management of the same while at the same time also they indicated that a proper catalogue be provided and updated on a regular basis so as to ease book keeping trace and management. Murphy (1997a) stresses that the principles of fairness and equity are most important in examining the concept of quality in public administration. He argues that efficiency and cost effectiveness are key elements, but unlike the private sector, the public service

Received: 20.05.2024**Accepted: 25.02.2024****Published on: 30.05.2024**

customer or client rarely has an option of an alternative competitive supplier. Therefore, according to Murphy, Equality is very important and should not be lost sight of when efficiency measures, including, for example, contracting out of public services are being implemented.

The respondents were also asked whether they thought that regular training for staff was necessary to realize the full potential of the management of book keeping, to which the majority (76%) thought that it was necessary to a great extent while another 20.3% said that it was necessary to some extent. When asked about the rate at which they considered the current book keeping management at the Department, 50% of them indicated that it was good while another 35.9% said that the book keeping management was just fair.

Conclusion

From the responses and analysis thereof, it can be concluded that the gender parity within the Department is near equal while the majority of the respondents are middle aged between 36 and 45 years of which nearly all of them are married. The experience of the respondents is also good enough with majority having at least 6 years within the Department. The qualifications of the respondents are also suitable with majority of them possessing a bachelor's degree while more others have postgraduate qualifications which puts the respondents better placed to perform the assignments within the Department.

The current management of book keeping is good according to 50% of the respondents who explained that there was a defined order and system that would help in knowing exactly where the file was located, while those who rated the current state as fair citing tracing files a times as being tedious and that there is a challenge of inadequate facilities and infrastructure for book keeping management. Other respondents mentioned the lack of career progression and attention of training for lower cadre staff.

On the various factors affecting book keeping management, 35.9% of respondents agreed and 26.6% strongly agreed that Government legislation affected and 42.2% agreed while another 35.9% strongly agreed that the needs and the policies of the department affected the way book keeping are managed. Another 42.2% agreed that leadership style affected book keeping management while another 29.7% strongly agreed while 24 respondents strongly agreed that book keeping management was affected by the application of Information and Communication Technology (ICT) while 21 of them agreed. 37.5% strongly agreed and 26.6% agreed that the level of training affected the management of book keeping

Majority of the respondents 68.8% said book keeping management improved accessibility of the book keeping 42.2% said that book keeping management had affected the application of Information and Communication Technology to a great extent, while 40.6% said that the effect was to some extent while 57.8% said it had been affected to a great extent, while the effect on the quality of the services at the Department, 57.4% of the respondents said the effect was to a great extent while another 16 respondents (25%) said that the effect was to some extent. On the effect of book keeping management on the corporate image of the Department, 28 respondents said that the effect was to a great extent and yet another 20 of them also said that the effect was to some extent.

On the effect of book keeping management on the time used in management of book keeping, 62.5% of the respondents said that the effect was to a great extent, another 14 respondents representing 21.9% said that the effect was to some extent and whether book keeping management enabled quick response in delivery of service to the clients, 60.9% said that the effect was to a great extent. 40.6% of the respondents agreed that book keeping management motivated employees to a great extent while another 22 of the respondents (34.4%) agreed that it motivated employees but to some extent only. 54.7% of the respondents agreed that the book keeping management helped in reducing operational costs within the Department to a great extent while another 17 respondents (26.6%) agreed but said the effect was to some extent and when asked whether book keeping management helped in reducing corruption within the Department, 21 respondents said that it helped to a great extent while and other 22 said that it helped to some extent. On whether book keeping management encouraged teamwork among employees at the Department, 35.9% said that the effect was to some extent while another 18 said that the effect was to a great extent. Another 35.9% of the respondents said that management of book keeping enhanced good working relations between staff and clients to a great extent while another 18 said the effect was there but to some extent. Majority of the respondents (39.1%) agreed that book keeping management enhanced good relations between managers and employees to some extent while another 21 said that the effect was to a great extent. 76.6% of the respondents said that they were not aware of the Government legislation and Department policies which govern the management of book keeping at the Department but the other 17.2% were aware. This is a clear indication that the Department needed to do better in informing its employees on the policies and legislation that governed the management of book keeping.

On the factors that hinder efficient management of book keeping at the Department, respondents mentioned improper filing in the registry and lack of proper book keeping management skills for some staff as well as deliberate misfiling of documents by some staff. But when asked on what ways the management of book keeping could be improved at the Department, respondents mentioned electronic filing systems, use of Movement Registers in case of power outages, conducting periodic census of book keeping, regular staff training and awareness of book keeping management. They also mentioned that there was an urgent need to digitize the book keeping at the department so as to enhance the management of the same and the need to acquire modern stores and equipment for book keeping management. Attention to promotion of lower cadre staff was also indicated as a main challenge and they cite other ministries where such staff have been promoted. The respondents also indicated that there was a need to ensure that a link between old and new book keeping be established to enhance management of the same while at the same time also they indicated that a proper catalogue be provided and updated on a regular basis so as to ease book keeping trace and management. The respondents were also asked whether they thought that regular training for staff was necessary to realize the full potential of the management of book keeping, to which the majority (76%) thought that it was necessary to a great extent while another 20.3% said that it was necessary to some extent. When asked about the rate at which they considered the current book keeping management at the Department, 50% of them indicated that it was good while another 35.9% said that the book keeping management was just fair.

Recommendations

From the conclusion, the study recommends the following as regards the management of book keeping at the diamond trust bank

There is need to enhance the efficiency of book keeping management by enhancing the defined order and system which helps in knowing exactly where the file was located and also provide modern and adequate facilities for management of book keeping which will enhance the tracing of files and to make it is easier to access and retrieve a given file. There is also need for the management to enhance career progression and to facilitate staff of all cadres in for training and enhancement of skills. There is need to give more attention to this.

Since the respondents cited various factors affecting book keeping management, the Department needs to enhance legislation which is friendly to book keeping management, as well as need to facilitate book keeping management so as to meet the needs and the policies of the department.

Leadership style is also cited to affect book keeping management, thus there is need for the Directorate to enhance a positive style so as to give the employees a better environment to manage the book keeping in a better way. There is also need to enhance the application of ICT has it is indicated to affect the management of book keeping within the Department. The level of training affected the management of book keeping and thus there is need to ensure that the employees are trained to suit the performance of the assignments that the management of book keeping entails.

Since the respondents said book keeping management improved accessibility of the book keeping, there is need to enhance book keeping management which will also facilitate in achieving better quality of the services at the Department. By enhancing book keeping management also the Department will also enhance its corporate image by speeding service delivery, increasing efficiency and reducing waiting time and customer complaints.

Book keeping management also reduces time used in management of book keeping, enables quick response in delivery of service to the clients motivates employees and also helped in reducing operational costs within the Department. It also helps in reducing corruption within the Department, encouraged teamwork among employees at the Department, enhanced good working relations between staff and clients and also enhanced good relations between managers and employees.

References

- A, S. M. D. A. U. Y. N. L., & Ahmed, H. O. (2019). *On a Semi-Markov Model for Stock Exchange using Capital Assets*. 6(1), 138–144.
- Abiodun, N. L., & Hamadi, M. I. (2021). *TRADE POLICY AND PERFORMANCE OF EXPORT*. 1, 1–8.
- Alex, I., & Kazaara, A. G. (2023). *Internal Controls and Financial Performance of Saccos in Wakiso District*. 7(3), 47–56.
- Annet, N., Andrew, N., Kazaara, A. G., Christopher, F., & Moses, N. (2023). *Impact of Budgeting On the*

Received: 20.05.2024

Accepted: 25.02.2024

Published on: 30.05.2024

- Profitability of a Manufacturing Company , a Case Study of Harris International*. 7(2), 112–126.
- Anwar, S. M., Komal, S., Cheema, A. N., Abiodun, N. L., Rasheed, Z., & Khan, M. (2022). *Efficient Control Charting Scheme for the Process Location with Application in Automobile Industry*. 2022.
- Benard, S. (2023). THE EFFECT OF PRODUCT QUALITY ON COMPETITIVENESS OF SMALL MEDIUM-SIZED ENTERPRISES (SMES) IN WESTERN UGANDA; REFLECTION ON IGARA TEA FACTORY, IN BUSHENYI DISTRICT. In *METROPOLITAN JOURNAL OF BUSINESS & ECONOMICS (MJBE)* (Vol. 2, Issue 6).
- Christopher, F., Komunda, T. R., & Milton, N. (2022). *The Impact of Supervision on the Quality-Of-Service Delivery at Kirima Community Secondary School in Kanungu District , South Western Uganda*. 6(5), 157–162.
- Innocent, A., Kazaara, A. G., Nelson, K., Catherine, M., Micheal, T., & Deus, T. (2023). *Internal Auditing and Fraud Prevention in Organizations a Case Study of Nssf Kampala Area*. 7(2), 150–157.
- Ivan, M., Alex, I., & Deus, T. (2023). Internal Auditing and Financial Performance Commercial Banks in Uganda: a Case Study of Centenary Bank Nansana Branch. *Metropolitan Journal of Business & Economics (Mjbe)*, 2(6), 34–49.
- Moses, K., Kazaara, A. G., Kazaara, A. I., & Ismail, L. (2023). *External Auditing and the Financial Performance of Marianum Press Limited , Kisubi*. 7(3), 258–266.
- Nafiu, L. A., Oshungade, I. O., & Adewara, A. A. (2012). *Alternative Estimation Method for a Three-Stage Cluster Sampling in Finite Population*. 2(6), 199–205. <https://doi.org/10.5923/j.ajms.20120206.06>
- Nelson, K., Christopher, F., & Milton, N. (2022). *Teach Yourself Spss and Stata*. 6(7), 84–122.
- Ntirandekura, M., & Christopher, F. (2022). *Community Participation and Budget Allocation in Local Governments in Uganda : A Case Study of Rubanda District Local Government , Western Uganda*. 6(5), 124–134.
- Paul, K., Alex, I., Kazaara, A. G., & Kazaara, A. I. (2023). *Corruption and Public Finance Management A Case Study Of Wakiso District*. 7(3), 298–306.
- Paul, W., & Kazaara, A. G. (2023). *Assessing How Employee Job Rotation Affects Workers Productivity In Organizations . A Case Study of Action against Hunger , Kiryandongo District .* 7(3), 168–173.
- Polycarp, K., Kazaara, A. G., Kazaara, A. I., Prudence, K., & Nicholas, K. (2023). *The effect of loan defaults on profitability of financial institutions in Uganda : a case study of post bank , Anaka branch , Nwoya district*. 7(3), 172–178.
- Racheal, N., Kazaara, A. G., & Kazaara, A. I. (2023). *Impact Of Quality Financial Reporting On An Organization Resource Management : A Case Study Of Humuza Holding Limited Kampala Uganda*. 7(3), 335–343.
- Ramadhan, B., Alex, I., Ariyo, D., Kazaara, G., Nelson, K., Deus, T., & Pascal, T. (2023). Taxation and the Development of Small Businesses in Uganda, a Case Study of Iganga District. In *International Journal of Academic Multidisciplinary Research* (Vol. 7). www.ijaeis.org/ijamr
- Rasheed, Z., Khan, M., Abiodun, N. L., Anwar, S. M., Khalaf, G., & Abbasi, S. A. (2022). *Improved Nonparametric Control Chart Based on Ranked Set Sampling with Application of Chemical Data*

Received: 20.05.2024

Accepted: 25.02.2024

Published on: 30.05.2024

Modelling. 2022.

Ronet, C., Micheal, T., Kazaara, A. G., Nelson, K., & Ismail, L. (2023). *Assessing of the Impact of Stock Controls on Management of Costs in Organizations ; a Case Study of Mukwano Group of Companies*. 7(2), 160–178.

Turyatemba, C., Nelson, K., Prudence, K., & Ntirandekura, M. (2022). *The Effect of Product Quality on Competitiveness of Small Medium-Sized Enterprises (SMES) In South Western Uganda ; Reflection on Kayonza Growers Tea Factory , In Kanungu District .* 6(12), 152–159.

Winny, N. D., Ariyo, D., Kazaara, G., Kazaara, A. I., & Deus, T. (2023). Effect Of Motivation On Employee Performance In Non-Government Organizations (NGOS): A Case Of Mbale City. In *International Journal of Academic Multidisciplinary Research* (Vol. 7). www.ijeais.org/ijamr

Winny, N. D., Kazaara, A. G., Kazaara, A. I., & Deus, T. (2023). *Effect Of Motivation On Employee Performance In Non- Government Organizations (NGOS): A Case Of Mbale City*. 7(3), 67–71.