

The Effect Of Bookkeeping Practices On Financial Reporting In Organisations. A Case Study Of Kawempe Division, Kampala City**Jama Ahmed Yasin¹, Byaruhanga Benard²****1, 2 Metropolitan International University****Abstract**

The study looked at the effect of bookkeeping practices on financial reporting in organizations, a case study of Kawempe division, Kampala city. It was carried out basing on the following objectives; To examine the types the financial records keeping used in Kawempe Division, to examine the usefulness or ways through which adequate the financial records keeping affects the survival of organizations in Kawempe Division and to examine the attitude & awareness of organizations in Kawempe Division towards financial records keeping. The findings revealed that, the majority of the respondents were male as compared to the female. The number of males who participated in the study was represented by 51(85%) as compared to 09(15%) of the respondents who were female, majority of the study respondents constituting 37(61%) were married and these were followed by respondents who were single as was reported by 22(37%) of the respondents, then 01(02%) who was widowed, majority of the respondents 59(98%) said that Bookkeeping Practices has contributions of Bookkeeping Practices on the financial performance of as compared to 01(02%) of the respondents who said that Bookkeeping Practices does no contribution on the financial performance of in Uganda, it concluded that Bookkeeping Practices contributes greatly on the financial performance.

Keywords: Bookkeeping, Practices, Financial Reporting and Organisations**Background of the Study**

Performance is a tool that can be used to measure the level of achievement or policy groups and individuals. Performance is a translation of performance that is often interpreted as "appearance, demonstration or achievement" (Ramadhan et al., 2023). It also agrees with Mangkunegara (2018: 67) that the term performance comes from the word job performance or actual performance that is the performance or achievement to be achieved. (Winny et al., 2023) states that performance is a set of behaviors relevant to the goals of the organization or organizational unit of the workplace. While the meaning of organizational performance is as a description of the level of achievement of the implementation of an organization's tasks in an effort to realize the goals, goals, mission and vision of the organization (Ntirandekura et al., 2022). Then another definition of organizational performance proposed by Pasolong (2007: 176) is the work achieved by employees or group of employees within an organization, in accordance with the authority and responsibility of each in an effort to achieve the objectives of the relevant organization legally, not violating the law and In accordance with morals and ethics. "Thus can be said that organizational performance is a picture of the work of the organization in achieving goals that will be influenced by resources owned by the organization (Alex & Kazaara, 2023). The resources in question can be physical such as human and non-physical resources such as regulations, information, and policies, to better understand the factors that can affect an organization's performance (Abiodun & Charlotte, 2022). Located in the Northern part of

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Kampala, Kawempe division is one of the five Divisions that make up Kampala City. Administratively, the division is made of 13 parishes – in which there are 15 of informal settlements. The informal settlements in this part of Kampala are; Bwaise I, Bwaise II, Bwaise III, Kalerwe, Kanyanya, Katanga, Kawempe I, Kazo-Angola, Kifumbira, Kyebando-Kisalosaloo, Makerere 3, Mpererwe, Mulago II, Nsooba, Ssebaggala Kawempe II (Moses et al., 2023). The earliest settlement is said to have been established as early as the 1930s while the most recent were established in the late 1980s. In Kawempe, there are all kinds of businesses like shops, metal fabrication, and carpentry, major markets in Wandegaya, Kalerwe, and Bwaise. Service organizations include banks and schools. Kawempe is also home to some big companies like Harris International among others (Ramadhan et al., 2023). It's therefore prudent that these businesses carry out book keeping though a good number of them may not indulge in record keeping.

Statement of the problem

Accounting is an important step in the accounting system because the information will be used in the accounting process by the accountant to create financial statements where the financial performance in the organization can be measured (Ivan et al., 2023). Based on these records, major financial decisions are then made, which makes them very important. Accounting records must be accurate and complete to have a correct economic and financial interpretation (Christopher, 2022). Despite the above, some business owners in Kawempe are still unaware of the importance and benefits of proper record keeping. Some organizations are forced to prepare their financial records because they want to obtain a tax clearance certificate, without which they cannot apply for government contracts (Tasha et al., 2023). Some are preparing because they want to get bank loans. Many business owners and managers use the assets of the organization for their personal benefits. According to (Polycarp et al., 2023), studies have shown that it is difficult for businesses to access loans from financial institutions due to the lack of proper financial records as a requirement (Polycarp et al., 2023). Therefore, the impact of accounting practices on financial reporting in organizations is a central and multifaceted issue that requires careful attention. It is evident that the quality and accuracy of accounting significantly affects the reliability of financial statements, which in turn affects the decision-making of stakeholders (Moses et al., 2023).

Objectives of the study

1. To examine the types the financial records keeping used in Kawempe Division.
2. To examine the usefulness or ways through which adequate the financial records keeping affects the survival of organizations in Kawempe Division.
3. To examine the attitude & awareness of organizations in Kawempe Division towards financial records keeping.

Methodology

The study employed a cross sectional survey research design as the overall strategy. Cross-sectional study was used in this study because it emphasizes detailed contextual analysis of a limited number of events or conditions and their relationships (Anwar et al., 2022). The researcher employed both quantitative and qualitative research approaches

because they complement one another (L. Nafiu et al., 2013). Using both helps cover more areas, while using only one approach was defective (Aslam et al., 2022). This comprised of businesses in Kawempe Division which made a total of 150. These include large-scale business-like factories, medium scale businesses like metal fabricators, wholesalers, small scale businesses like retail shops, and service providers (Rasheed et al., 2022). This enabled the researcher to get relevant information from the right people. Data was analyzed using percentages and trend analysis technique and presented in tables and figures. The research sample selection was employed as Stratified sampling because precision from the results increases since the sampling errors emanating from different strata are minimized (L. A. Nafiu et al., 2017). The researcher also used simple random sampling to select respondents from each stratum to represent views of the rest in the stratum. Simple random sampling allows each member in each of the categories an equal and independent chance of selection, thereby reducing bias (Jallow et al., 2021). Purposive sampling was used to select key informants like in large scale and medium scale businesses on account of their knowledge on book keeping and organizational performance (Isaac et al., 2023). This method was selected because it ensured that the critical aspects and feedback of the study was not misused out and increased the likelihood that variability common in any social phenomenon was represented in the data (L. A. Nafiu et al., 2017). A sample was simply a subset of the population. Sampling is the process of selecting sufficient numbers of elements from the population so that a study of the sample and its characteristics made it possible for the researcher to generalize such characteristics to the population elements (Sekaran, 2016). The study used a sample size of 86. In order to determine the sample size, Krejci's formula was applied as shown below. (Krejcie 1970)

Table 1 sample size

Type of Business	Sample size	Percentage (%)	Sampling Technique
Large Scale/Factory	05	4%	Purposive
Medium Scale	30	20%	Simple random
Whole sale	50	33%	Simple random
Small scale	50	33%	Simple random
Service Providers	15	10%	purposive
Total	150	100%	

The researcher employed both qualitative and quantitative data collection methods. This involved the use of questionnaires, focus group discussions and key informant interviews as explained below: These were administered in form of structured interviews. This involved asking the respondents different set of questions as the researcher fills in the answers. Only businesses in Kawempe Division were targeted for the questionnaires because they are deemed to be the most knowledgeable on the subject under investigation. Structured interviews were standardized in

order, of which questions were asked to the respondents and minimize the impact of variation so that each interview was offered with exactly the same questions in the same order. This guaranteed that answers were reliably collected and that comparisons were made with confidence between sample subgroups and respondents (Siute, 2016). Questionnaires were preferred since they were easy to administer and time saving (Olanrewaju et al., 2021). The questionnaire contained closed-ended questions using a liker scale (ranging from 1= Strongly Disagree; 2= Disagree; 3= Not sure; 4= Agree; 5=Strongly Agree). Self-administered questionnaires were completed by those who can interpret the questionnaire. The researcher administered questionnaires to respondents who do not have the ability to easily interpret the questions probably because of their educational or literacy levels. A questionnaire, according to Webster et al (2002) was a written or printed form used in gathering information on some subject, consisting of a set of questions to be submitted to one or more persons. Simple open ended, simple choice and self-administered questionnaires were distributed to suggested informants. They were brief, precise as per the objective of the study. The result obtained from the questionnaires and interviews were edited, coded, tabulation and interpretation of the data using SPSS. Data collected was edited for completeness, accuracy, uniformity (L. A. Nafiu, 2012), consistence, and its comprehensiveness. In order to classify all the answers given by the respondents into meaningful categories for purposes of bringing out their important pattern, coding was used. Data was presented in form of tables, graphs, pie charts and triangulation. However, before analysis, the collected data was edited, coded, classified, and tabulated so that they are amenable for analysis. Using the Statistical Package for Social Science (SPSS) version 20, the collected data was analyzed (Nelson et al., 2022). The quantitative data was analyzed using descriptive analysis. Such descriptive analysis provides simple summaries of the characteristics of the sample such as measures of central tendency, frequencies and percentages, among others. Qualitative data was analyzed through thematic and content analysis techniques. Both techniques were employed to facilitate the easy coding and classifying of data, also referred to as categorizing and indexing.

RESULTS

Table 2: Showing role for Bookkeeping

Roles for Bookkeeping Practices	Male	Female	Frequency	Valid Percent	Cumulative Percent
Planning purpose	15	01	16	27	27
Control	08	02	10	17	44
Evaluation of Performance	12	02	14	23	67
Continuous comparison of results	09	03	12	20	87
Creation of responsibility	07	01	8	13	100

centers					
Total	51	09	60	100	

Source: Primary Data, 2022

As presented in the table 1 above, majority of the study respondents totaling 16(27%) said that planning was the main reason for Bookkeeping Practices at Kawempe Division, Kampala city Respondents said that when the firm is planning for the financial year or for the purchase of raw materials, it always Bookkeeping Practices for the funds, time and the amount of resources to bring into the organization with the Bookkeeping Practices funds. Still that Bookkeeping Practices allows the organization to attain its goals through planning how to use its revenue and how to make expenses. Respondents on this issue also said the companies should do Bookkeeping Practices to look back at previous time periods and to look forward at future time periods. Also evaluation of performance was also another reason why like Kawempe Division, Kampala city carry out Bookkeeping Practices as revealed by 14(23%) of the respondents. That setting and evaluation of performance targets helps them to know how they are going to use the available resources for the better performance of the firm (Ivan et al., 2023). Respondents said that through Bookkeeping Practices long and short-term targets are set that are later evaluated for performance measurements. Respondents also said that Bookkeeping Practices are a valuable tool for owners of to use to evaluate the performance of their firm at the end of the time period that the budget covers.

Also 10(17%) of the respondents said that control in are done by proper Bookkeeping Practices. The respondents said that through Bookkeeping Practices that overstocking and under stocking of materials can be controlled. To this, 'owners use Bookkeeping Practices as a tool to make sure that the processing materials are available at the right time and in the right place which can later lead to better performance and achievement of the' goals and objectives (Racheal et al., 2023).

The study respondents 12(20%) also said that Bookkeeping Practices involves the continuous comparison of actual results against Bookkeeping Practices to form a basis of standards and taking corrective action. Actual performance should be frequently compared against Bookkeeping Practices performance in order to take corrective action in case of any variances. Bookkeeping Practices, therefore, in essence is Bookkeeping Practices. That, also use Bookkeeping Practices for the purpose of control. If owners have a master Bookkeeping Practices to follow, then they can carefully control expenditures during the time period of the budget by comparing them to the master Bookkeeping Practices. Bookkeeping Practices help prevent overspending. The budget also gives the organization a benchmark to use by which to evaluate the firm (Annet et al., 2023).

Still that creation of responsibility centers was cited by 8(13%) of the covered study respondents among the reasons for Bookkeeping Practices in in Uganda. The study revealed building up creational responsibility centers. Still that for effective control of activities, a large firm is divided into meaningful segments of departments. Each subunit has certain activities to perform and its manager is assigned specific authority and responsibility to carry out those

activities and is held responsible for his/her decisions affecting those activities. These sub-units of an organization for the purpose of control are called responsibility centers or decision centers.

Table 3: Showing whether Bookkeeping Practices has contributions on the financial performance

Responses	Male	Female	Frequency	Valid Percent	Cumulative Percent
Yes	51	08	59	98	98
No	00	01	01	02	100
Total	51	09	60	100	

Source: Primary Data, 2022

The findings from table 3 above shows that majority of the respondents 59(98%) said that Bookkeeping Practices has contributions of Bookkeeping Practices on the financial performance of as compared to 01(02%) of the respondents who said that Bookkeeping Practices does no contribution on the financial performance of in Uganda. To this, the respondent said that whether there is Bookkeeping Practices or not in Uganda's financial performance still exists as Bookkeeping Practices involves a lot of costs (Denis & Richard, 2023).

On further understanding by the researcher, the respondents who believed that Bookkeeping Practices has contributions of Bookkeeping Practices on the financial performance of in Uganda were able to report the following information in such relation that;

Bookkeeping Practices ensures proper planning of firm's resources in terms of cash and this helps in the financial performance of Public sectors. That through Bookkeeping Practices, periodic Bookkeeping Practices like Bookkeeping Practices for the year, monthly, quarterly, weekly among others are drafted with the help of the master Bookkeeping Practices for the resources available in the firm.

Table 4: Showing whether Bookkeeping Practices has significant role on financial performance of in Uganda

"Bookkeeping Practices has significant role on financial performance of in Uganda"	Male	Female	Frequency	Valid Percent	Cumulative Percent
I disagree	01	00	01	02	02
I agree	50	09	59	98	100
Total	51	09	60	100	

Source: Primary Data, 2022

From the table above, 59(98%) of the respondents agreed that Bookkeeping Practices has a significant role on the financial performance of in Uganda as compared to 1 (02%) of the respondents who said that Bookkeeping Practices

has no a significant role on the financial performance of in Uganda as they disagreed with statement. The respondent who disagreed claimed the organization financial performance depends on other factors like hard work, quality of the produced products and type of business carried out but not Bookkeeping Practices (Turyatemba et al., 2022). However, those respondents who were in the agreement with the statement gave different reasons in relation to the same view as significances of Bookkeeping Practices on the financial performance of forms in Uganda and these are as follows;

It was revealed that proper planning of funds is one of the significant roles of Bookkeeping Practices.

More, that Bookkeeping Practices plays a significant role in the financial performance of form through creation of a strong foundation on the use of available resources and this provides direction to the future progress of the firm. This is common to the beginners who always have limited resources and want to manage them. It is through Bookkeeping Practices that these limited resources are allocated such that they can help the form to expand the future and there for better financial performance.

Through Bookkeeping Practices, it was revealed that costs are controlled on the firm for better investment. From the study findings, forms always want to use their revenues in a proper may and these are budgeted for such that they can enhance better investment and future expansion of the Public sectors. This clearly shows how Bookkeeping Practices a significant role plays in the financial performance of the Public sectors.

Whether Bookkeeping Practices and financial performance of are significantly related.

The study also looked at whether Bookkeeping Practices and financial performances of were significantly related. The views as per the study respondents are represented below.

Table 5: Showing whether Organization Bookkeeping Practices was influencing its financial performance

Response	Male	Female	Frequency	Valid Percent	Cumulative Percent
Yes	59	09	60	100	100
No	00	00	00	00	100
Total	59	09	60	100	

Source: Primary Data, 2022

According to the above table all the 60(100%) respondents believed that organization Bookkeeping Practices was influencing its financial performance as none of the respondents was in the disagreement with the same statement. To this Bookkeeping Practices controls the misuse of funds, allocation of resources and therefore financial development which later heads to better financial performances. The above information as per the study respondents significantly implies that Bookkeeping Practices influence the financial performance of in Uganda.

Kind of influence of Bookkeeping Practices controls on the financial performance

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Table 6: Showing kind of influence of Bookkeeping Practices on the financial performance of organization.

Kind of influence	Male	Female	Frequency	Valid Percent	Cumulative Percent
Positive	44	04	48	80	80
Negative	07	05	12	20	100
Total	51	09	60	100	

Source: Primary Data, 2022

From the table above majority of the respondents 48(80%) said that Bookkeeping Practices has a positive influence on the performance of a Public sectors. Respondents claimed that Bookkeeping Practices has a positive influence on the financial performance of firm said that as it helps in planning, allocation of resources, purchasing, sales and employment of staff and everything concerned to human resources management all of which improve on the performance of the organization for improved performance of the organization as one of the study respondents said *“Bookkeeping Practices drives to better allocation of resources and this renders good financial performance based on the profits”*. However, some of these respondents said that the positive influence on Bookkeeping Practices depends on how it is drafted and implemented by the organization.

Also, that, 12(20%) of the respondents said Bookkeeping Practices has a negative influence on the financial performance of Public sectors (Christopher, 2022). These same respondents believed that, Bookkeeping Practices involves a lot of costs, inconsistency as there is over pricing, under payment of workers and wastage of resources and time that all of which reduces the performance of particular firm hence reduce on the financial performance as workers tend to be demotivated due to Bookkeeping Practices placed at their hand.

Basing on the most of the respondents, the study therefore established that there is a positive influence of Bookkeeping Practices on the performance of in Uganda as was revealed by 48(80%) of the covered respondents.

Table 7: Showing whether Bookkeeping Practices had a significant relationship on the financial performance of the Organization

“Bookkeeping Practices has a significant relationship on the financial performance of this organization	Male	Female	Frequency	Percentage
I disagree	01	02	03	05
I agree	50	07	57	95
Total	51	09	60	100

Source: Primary Data, 2022

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According to the study findings, 57(95%) said that that Bookkeeping Practices has a significant relationship on the financial performance of the Kawempe Division Limited. They added that the firm's performance was depending on its Bookkeeping Practices.

However, 03(05%) of the respondents disagreed that Bookkeeping Practices had a significant relationship on the financial performance of the Organization that was under investigation during the study. This implies that Bookkeeping Practices is an important tool for the financial performance of as was established by the study.

Table 8: Showing whether there is a relationship between Bookkeeping Practices and financial performance of in Uganda

Response	Male	Female	Frequency	Valid Percent	Cumulative Percent
Yes	50	07	57	95	95
No	01	02	03	05	100
Total	51	09	60	100	

Source: Primary Data, 2022

According to above table, most of respondents 57(95%) indicated a relationship between Bookkeeping Practices and financial performance of in Uganda as compared to the least number 03(05%) of the respondents who reported that there is no relationship between the two variables of and financial performance of in Uganda. Respondents said that financial performance depends on the workers and their efforts but not on Bookkeeping Practices. However, those who said that Bookkeeping Practices has a relationship with the financial performance of in Uganda said that Bookkeeping Practices helps the in Uganda to spend within the limits of their operations. And that this results into better resources management that later leads to better financial performance adding that good financial performance depends on a detailed good budget. The study also showed that Bookkeeping Practices enable the in Uganda to monitor the funds, and other resources like workers. The above findings clearly showed that there is a relationship between Bookkeeping Practices and the financial performance of a firm however; the kind of relationship depends on how the Bookkeeping Practices process is done as revealed by the majority of the covered study respondents.

Conclusions

Roles of Bookkeeping Practices

The study concludes that there are number of reasons for Bookkeeping Practices in the including; planning, evaluation of performance, for control purpose, continuous comparison of actual results against Bookkeeping Practices to form a basis of standards, and creation of responsibility centers in organizations.

The study concludes that Bookkeeping Practices performs a significant role of Bookkeeping Practices on the financial performance of in Uganda as it is through Bookkeeping Practices can effectively and efficiently do their operations activities for improved financial performance.

The researcher further concludes that, Bookkeeping Practices system plays an important role to business management, especially in decentralized whereby an organization needs budget to translate all the organization's strategies into short-term and long-term plans and objectives. They further demonstrated that, budget is one of the important tools which all managerial levels use to plan, control firm's activities, and make the business achieve certain aim and appropriate operation.

The contribution of Bookkeeping Practices on the financial performance of organization.

On the issue of contribution of Bookkeeping Practices on the financial performance of Public sectors, it is concluded that Bookkeeping Practices contributes greatly on the financial performance of This is commonly so, that through Bookkeeping Practices that costs are managed and controlled, can realize when costs are high and make some adjustments and that the can set targets top meet through Bookkeeping Practices and that by doing this cost area managed and controlled for increased financial performance.

The relationship between Bookkeeping Practices and financial performance of organizations.

Concerning the relationship between Bookkeeping Practices and financial performance of in Uganda, the study concludes that the relationship between the two variable exist and this was also supported by the tested study hypothesis that further realized a relationship as the computed value of $X^2 = 6.67$ was greater than the critical value of $X^2 = 3.841$ at 1level of freedom and 5% level of significance that made the study to conclude that a relationship was existing between the two variables.

This is because well drafted Bookkeeping Practices controls the misuse of funds, allocation of other resources and therefore financial development which later leads to better financial performances. Still that proper planning of funds is one of the significant roles of Bookkeeping Practices and that Bookkeeping Practices helps to make profits after they have especially budgeted for the government revenues and other expenses.

Recommendations

That, should employee workers who are qualified for improved financial performance. This can be done through the process of selection and recruitment process that will help in the selection of people with skills and knowledge that will improve on their performance due to increased output.

The ministry of finance should encourage in developing countries and Uganda in particular to always perform Bookkeeping Practices process. By doing this, all the departments in will get to know of what is expected out of them and able to adjust towards achieving it for fulfilling the Public sectors' goals and objectives since Bookkeeping Practices serves as performance indicator, model of communication, measure of control, means of motivation.

The study further recommends that human resource in to always conceive and adhere to Bookkeeping Practices in a positive way as it is drafted and follow its contents in the day to day running of the Public sectors' activities because it contributes much to the financial performance of Public sectors. By doing this negative attitude of the human resource in such will be reduced that will result into proper allocation of resources.

The ministry of finance and economic development needs to encourage to operate on Bookkeeping Practices because Bookkeeping Practices and financial performance of are significantly related.

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