
**ACCOUNTING INFORMATION SYSTEM AND FINANCIAL PERFORMANCE OF ORGANIZATIONS
IN UGANDA TODAY, A CASE STUDY OF AROMA MEDICAL CENTRE MULAGO, KAMPALA.**

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ABSTRACT

The study objective of the study was to determine the effect of accounting information system on the financial performance of organizations in Uganda using a case study of Aroma Medical Centre, Kampala. The objectives were to examine the impact of computerized accounting information system on financial performance of Aroma Medical Centre. To examine the effect of manual accounting information systems on financial performance of Aroma Medical Centre and to examine the effect of internal controls on financial performance of Aroma Medical Centre. The study was conducted in Aroma Medical Centre, Mulago Kampala from 19 respondents who were the employees. The data was collected using closed ended questionnaires, the analysis took the use of descriptive statistics of mean and standard deviation and correlation analysis. The study findings indicate that there is a significant relationship between computerized accounting information systems on financial performance of Aroma Medical Centre, since the sig. value (0.048). There no significant relationship between manual accounting information systems on financial performance of commercial banks, since the sig. value (0.386). There is a significant relationship between internal controls accounting information systems on financial performance of Aroma Medical Centre, since the sig. value (0.039). The study concluded that having proper accounting systems of computerization contribute to financial performance of DFCU bank. The results also indicate that the manual accounting system usage was having a low contribution or influence to financial performance of Aroma Medical Centre. The study on the third objective concludes that the proper accounting internal systems enabled the organization to work for profitability of the organization. The study concludes that accounting information system in Aroma Medical Centre contributes to financial performance of the bank though loopholes in accounting information are viewed and seen. The study recommends that computerized accounting systems need to be enhanced, developed and improved in order to enable the organization attain its proper functionality and accountability. Computerized systems need to be enhanced with the mode of the proper software that enables proper decision making in the organizations. The organization should increase the use of accounting information in marketing decisions in bringing in new product into the market, increasing sales volume and in taking better marketing strategies. On the third objective, the management need to adequately identify and manage duties including providing means to the operations of the organization through well determined duty operations and provision of an adequate auditing mechanism for the organization.

Key words: **accounting, information system, financial performance and organizations**

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Background to the study

Globally as information technology develop more modern, the manual accounting systems have become step by step insufficient for decision wishes. consequently, public and private area corporations in both developing and advanced economies view accounting records machine as a vehicle to ensure powerful and efficient statistics drift in the recording, processing, and evaluation of monetary statistics (Musaibah et al., 2023). Accounting facts system is considered to be one of the maximum essential systems of any corporation. Its goal is to provide necessary records to the managers at distinctive ranges. AIS are systems used to record the economic transactions of a enterprise or organization (Christopher, Muhindo, et al., 2022). In Africa today, facts generation and an increasing number of transparent in the economic quarter that have emerge as key driving forces in commercial enterprise operations, strategies, systems, ownership, and performance. these forces cut across many industries to pressure modifications that, in turn, have had enormous economic and social effects on the organizational effectiveness (Winny et al., 2023). Structurally, the emerging information era industry is uncharacteristic of ordinary conventional techniques that have step by step grown out of the want to increase efficiency and cut on operations costs in the enterprise. The ability of car firms to acquire competitive benefit relies, in component, on their ability to expand efficient, internalized

accounting information structures to offer marketplace coordination and linkages between their operations and worldwide commodity and economic markets (Christopher, Moses, et al., 2022a).

On One hand, one of the huge demanding situations going through the companies like Aroma clinical Centre is the lack of Billions of Shillings to the palms of some people and staff and now and again to control (Faridah et al., 2023). The strategies of drift of accounting records had been vicinity of rivalry as to the lifestyles of people, approaches and instructions, information, software program, statistics generation infrastructure and inner controls to decrease the risk. Accounting records machine has evolved over years from being manual to a automatic device. a few groups have endured to run both guide and the automatic structures as nicely.

Problem Statement

Determined the impact of cutting-edge accounting statistics machine in financial overall performance of Marie Stopes hospital in Arusha town. research showed that AIS have an impact on monetary among enterprise, digital statistics machine assists to improve on decreasing billing mistakes and progressed coins flows.

Ordinary problems confronted by using smaller corporations like Aroma clinical Centre in

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particular in developing countries, is the adoption of automatic accounting machine and lack of capital and technological obsolescence, confined economic assets, control data, constrained scale economies and control's IT-orientated conduct, and absence of funds to enhance competencies This study seeks to offer a massive assessment at the impact of accounting records system (AIS) on financial overall performance of companies.

specifically, it tries to record empirical researches on accounting statistics systems like internal controls computerized accounting device and guide accounting device to perceive studies hole related to effect of accounting records device and monetary overall performance of Aroma medical Centre, Mulago Kampala (Polycarp et al., 2023). therefore, the researcher is compiled to carry out the studies.

Objectives of the study

- To examine impact of Computerized Accounting Systems on Financial performance at Aroma Medical Centre, Mulago Kampala
- To examine the effect of manual accounting systems on financial performance of Aroma Medical Centre, Mulago Kampala
- To examine effect of internal controls on financial performance of Aroma Medical Centre Mulago, Kampala

Research Questions

- What is the impact of Computerized Accounting System on financial performance of Aroma Medical Centre, Mulago Kampala?
- What is the effect of Manual Accounting System on financial performance of Aroma Medical Centre, Mulago Kampala?
- What is the effect of internal controls on the financial performance of Aroma Medical Centre, Mulago Kampala?

Methodology

Research Design

The researcher carried out both a descriptive and case study research to analyze the area under study. Quantitative and qualitative approach will be used through the use of questionnaires and interview guides. The study will involve an analysis of the relationship between the two variables of accounting information systems and the financial performance of Aroma Medical Centre.

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The design was therefore given consideration to the entire essential steps involved in the survey regarding the analysis of the relationship that exist between Accounting Information Systems and Financial performance of Aroma Medical Centre.

Study Population

The population in this study consisted of one department head that is, from the finance department, marketing department, procurement and logistics department, human resource department , skilled employees in the different departments, unskilled employees.

Sample Size

The sample in this study was restricted to the respondents of Aroma Medical Centre and for the purpose of this study; a sample size will be determined using Slovene's Formula to come up with appropriate sample size to be used in the study.

Slovene's formula states that, given a population, the minimum Sample size is given by: The sample size was calculated mathematically using the formula below;

Where; n = the required sample size

N = the known population size

A = the level of significance, which is a constant = 0.05

$$n = 19$$

Table 1 Sample size determination

Category	Population	Sample size	Sampling techniques
Department heads	11	11	Convenience sampling
Skilled employees	06	05	Convenience sampling
Unskilled employees	03	03	Random sampling

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Total	20	19	
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Sampling Techniques and procedures

The researcher used purposive sampling for the department heads and random sampling for skilled employees and unskilled employees. Therefore, equal opportunity was given to participate in the research study.

Data analysis

Qualitative data analysis was done using research instruments such as interview guides, questionnaires and research surveys. The researcher used quick impressionist summary in analyzing qualitative data, he summarized key findings by noting down the frequent responses of the respondents during the interview. This technique was chosen because it is time saving and cheap. Interviews were attended to keenly, in order to identify the emerging themes alongside sorting, recording, reflection and interpretation of the meaning of data. Quantitative data was analyzed using SPSS to analyze the relationship between the two variables and this was presented and interpreted by using tables, graphs, pie charts (Nelson et al., 2022)

RESULTS

Table 2: Accounting information system in Aroma Medical Centre

Accounting Information Systems	Mean	S.D	Interpretation
Computerized Accounting Information System			
You use the computers in collecting accounting data	2.300	1.224	Poor
You use computers for storage of accounting information	2.470	1.449	Poor
You use computers for conducting a financial analysis of the business	2.775	1.386	Fairly good
You employ accounting software for preparing accounting statements for the business	3.225	1.097	Good
There is usage of computers in the entire management of financial records of the business	2.800	1.066	Fairly good
Total average and S.D	2.714	1.248	Fairly good
Manual Accounting Information System			

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You collect accounting data manually through receipts and invoices	2.400	1.236	Fairly good
You store accounting information in manual forms in the case for safety	2.825	1.448	Fairly good
The manual accounting system provides timely and error free accounting information	3.075	1.366	Fairly good
Manual accounting information system are more efficient	3.400	1.032	Fairly good
Manual systems are easy to use	2.950	1.299	Fairly good
Total mean and S.D	2.930	1.276	Fairly good
Internal Control			
The system is easy to learn and understand	3.075	1.248	Fairly good
The response time for the system is fast and flexible	3.350	1.545	Good
There is difficulty in manipulating accounting information	3.150	1.687	Fairly good
You find it easy to use accounting information system	3.275	1.648	Good
There are routine system check ups	2.650	1.477	Fairly good
Total mean and S.D	3.100	1.521	Fairly good
Over all Mean and S.D	<u>2.914</u>	<u>1.324</u>	Fairly good

Source: Primary data, (2019)

The study findings indicate that the general accounting information system in Aroma Medical Centre is on average fairly good with the mean being 2.914 interpreted as fairly good. These were supported by the individual means on the constructs that had similar values, computerized accounting system had 2.714, manual accounting system had 2.903 while internal accounting system had 3.1 mean. The mean ranges based on the construct of computerized accounting system were fairly good. The individual responses on the items provided responses as to You use the computers in collecting the accounting data for the business with the mean of 2.300, S.D 1 .244 interpreted as poor while the Use of computers for the storage of accounting information for the business had 2.47 poor and use the computer for conducting a financial analysis of the business had 2.775 interpreted as fairly good. You employee accounting software for preparing the accounting statements of my business had the mean of 3.225 interpreted as

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good and finally there is usage of the computers in the entire management of the financial or accounting records of the business had 2.800 interpreted as fairly good.

The manual accounting system use was fairly good with the values of mean 2.930 and SD 1.276 interpreted as fairly good. You collect the account data manually through receipts and invoices, the mean was 2.400, S.D = 1 .236 interpreted as fairly good while storing my accounting information in manual forms in the case of safety had 2.825 fairly good and You store records on the accounting records of the business had 3.075 interpreted as fairly good. The manual accounting systems provides timely and error free accounting information had 3.075 interpreted as fairly good and finally you use the manual accounting easily to record accounting information with the mean of 2.950 interpreted as fairly good.

The internal controls had the mean of 3.100, SD 1 .521 interpreted as fairly good. The values of the system easy to learn & understand by the users in the business with 3.075 fairly good while The response time for the system is fast and flexible with the mean of 3.350, SD 1 .545 interpreted as good while There difficulty in manipulating the accounting with the mean of 3.150 and that of You find it easy to use the accounting information system had the mean of 3.275 and finally The systems functionality of accounting is good and secure for usage with the mean of 2.65 interpreted as fairly good.

Financial performance of Aroma Medical Centre

Table 3: Financial Performance of Aroma Medical Centre

Financial performance	Mean	S.D	Interpretation
Our return on working capital employed has been greater than 50% in the last three years	2.125	1.223	Poor
The profit margins have increased in the last two years	2.400	1.481	Poor
You are able to meet the annual financial objective	3.000	1.219	Fairly good
You have been able to raise salaries and wages from profits	3.125	1.158	Fairly good
You have been able to increase sales and operations outcome	2.875	1.042	Fairly good
The number of existing clients we serve has increased	3.350	1.098	Fairly good
Total	2.812	1.203	Fairly good

Source: Primary data, (2021)

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The financial Performance Aroma Medical Centre was overall fairly good with the mean of 2.812, SD=1.203. The mean is guided with the average means for the study provided in the study as the return on working capital employed has been greater than 50% in the last 3 years had the mean of 2.125, SD 1 .223 interpreted as poor. The profit margins have increased in the last two years had the mean of 2.400 interpreted as poor you are able to meet our financial annual objectives had the mean of 3.00, SD1.219 interpreted as fairly good. You have been able to raise salaries and wages from profit had the mean of 3.125, SD=1.158 interpreted as fairly good while You have been able to increase my sale of productions and operations had the mean of 2.875 interpreted as fairly good while the number of existing customers/clients we serve has increased had the mean of 3.350, SD 1 .098 interpreted as good.

Pearson's correlation between Computerized Accounting information System and financial performance of Aroma Medical Centre

Table 4: Pearson's correlation between computerized accounting information systems and financial performance of Aroma Medical Centre using 0.05 as Level of significance

Correlations

		Computerized Accounting Information system	Financial Performance
Computerized Accounting Information system	Pearson's correlation (r)	1	0.295
	Sig. (1-tailed)		0.048
	N	19	19
Financial Performance	Pearson's correlation (r)	0.295	1
	Sig. (1-tailed)	0.48	
	N	19	19

Source: Primary data, (2021)

The Pearson's linear correlation Coefficient (PLCC) results in table 4.8 indicated that there is a significant relationship between computerized accounting information systems on financial performance of Aroma Medical Centre, since the sig. value (0.048) was far less than 0.05 and R-value (0.295). This finding can be seen in the R-values of 0.295 and a small significant value of 0.048. This research finding means that any variation in computerized accounting information system will lead to 0.295 variations in financial performance of Aroma Medical Centre. The researcher rejects the null hypothesis and concludes that there is a significant effect of

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computerized accounting information systems on financial performance of organizations in Uganda. Regression Analysis: Effect computerized accounting information system on financial performance of Aroma Medical Centre

Table 5: Regression Analysis on effect computerized accounting information system on financial performance

Model Summary

Model	R	R Square	Adjusted R Square	Standard error of estimate
1	0.361 ^a	0.206	0.120	0.398

- Predictors: (Constant), Computerized Accounting Information System

ANOVA^a

	Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1	0.716	1	0.716	4.515	0.035 ^b
Residual		26.963	170	0.159		
Total		27.679	171			

a. Dependent Variable: Financial Performance

b. Predictors: (Constant), Computerized accounting information system

Coefficients^a

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
Constant	1	2.888	0.195		14.844	0.000
Computerized Accounting Information System		-0.163	0.077	-0.161	-2.125	0.035

a. Dependent Variable: Financial Performance

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Source: Primary data, (2021)

The study results concerning the effect of computerized accounting information system on financial performance of Aroma Medical Centre. From the table above regarding the results the R-Squared coefficient was computed to be at 0.206. This figure indicates that computerized accounting information system alone had 20.6% effect on financial performance of Aroma Medical Centre. This also means that the rest of the 79.4% is influenced by other factors other than computerized accounting information system. The R-Squared coefficient denotes a considerably low amount of influence that computerized accounting information system present or has on financial performances (Moses et al., 2023). Further determination on analysis of variance was also performed where findings suggested that there was some significance in the effect. The p value for the test was computed within an acceptable range since it was at 0.035. This is enough evidence to suggest that computerized accounting information system has a significant effect on financial performance of AMC. The t statistics for the variable (computerized accounting information system) was also within the acceptable range to support their relevance in the model, computerized accounting information system as the independent variable had a calculated t value of -2.125. This implies that that it has a high and significant predictive potential on financial performance (Polycarp et al., 2023). The p value for the beta of this variable also suggests the same as it was found to be below 0.05. Therefore the null hypothesis is rejected and the researcher argues that there was a significant relationship between computerized accounting information systems and financial performance of AMC

Pearson's correlation between Manual Accounting Information System and Financial Performance of Aroma Medical Centre

Table 6: Pearson correlation between Manual accounting information system on financial performance of Aroma Medical Centre using 0.05 as Level of significance.

Correlations

		Manual Accounting Information System	Financial Performance
Manual Accounting Information System	Pearson's Correlation	1	0.047
	Sig. (1-tailed)		0.386
	N	19	19
Financial Performance	Pearson's Correlation	0.047	
	Sig. (1-tailed)	0.386	

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	N	19	19
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Source: Primary data, (2021)

The Pearson's linear correlation Coefficient (PLCC) results in table 4.4.2 indicated that there no significant relationship between manual accounting information systems on financial performance of commercial banks, since the sig. value (0.386) was far greater than 0.05 and r value (0.047). This finding can be seen in the R-values of 0.047 and a significant value of 0.386. This research finding means that any variation in manual accounting information system will lead to 0.047 variations in financial performance of AMC. The second hypothesis is accepted, there is no significant effect of manual accounting information systems on financial performance of organizations in Uganda.

Regression on effect manual accounting information system on financial performance of Aroma Medical Centre.

Table 7: Effect of manual accounting information system on the financial performance of Aroma Medical Centre.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of Estimate
1	0.091 ^a	0.008	0.002	0.40184

a. Predictors: (Constant), manual accounting information system

ANOVA^a

	Model	Sum of Square	df	Mean Square	F	Sig.
Regression	1	0.288	1	0.228	1.410	0.237 ^b
Residual		27.451	170	0.161		
Total		27.639	171			

a. Dependent Variable: Financial Performance

b. Predictors: (Constant), Manual accounting information system

Coefficients^a

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	Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
Constant	1	2.753	0.232		11.846	0.000
Manual Accounting Information System		-0.113	0.095	-0.091	-1.118	0.237

a. Dependent Variable: Financial Performance

Source: Primary data, (2021)

The study results concerning the effect of manual accounting information system on financial performance AMC. From the table above regarding the results the R-Squared coefficient was computed to be at .008. This figure indicates that manual accounting information system alone has only 0.8% effect on financial performance of AMC (Racheal, Kazaara, et al., 2023). This also means that the rest of the 99.2% is influenced by other factors other than supplier segmentation. The R Squared coefficient denotes a considerably low amount of influence that manual accounting information system present or has on financial performances. Further, determination on analysis of variance was also performed where findings suggested that there was some significance in the effect. The p value for the test was computed within an acceptable range since it was at 237. This is enough evidence to suggest that manual accounting information system has no significant effect on financial performance of AMC. The t statistics for the variable (manual accounting information system) was outside the acceptable range to support their relevance in the model, manual accounting information system as the independent variable had a calculated t value of -1.188. This implies that that it has a low and no significant prediction on financial performance (Racheal, Enock, et al., 2023). The p value for the beta of this variable also suggests the same as it was found to be above 0.05 Level of significance. Therefore, the null hypothesis is accepted and the researcher argues that there was no significant relationship between manual accounting information systems on financial performance of AMC.

Pearson's correlation between Internal Controls and financial performance of AMC

Table 8: Pearson correlation between Internal Controls and financial performance of Aroma Medical Centre at 0.05 Level of significance.

Correlations

		Internal control	Financial Performance
Internal control	Pearson's Correlation	1	0.319
	Sig. (1-tailed)		0.039
	N	19	19
Financial Performance	Pearson's Correlation	0.319	1
	Sig. (1-tailed)	0.039	
	N	19	19

Source: Primary data, (2021)

The Pearson's linear correlation Coefficient (PLCC) results in table 4.4.3 indicated that there is a significant relationship between internal controls accounting information systems on financial performance of AMC, since the sig. value (0.039) was far less than 0.05 and R-value (0.319). This finding can be seen in the R-values of 0.319 and a small significant value of 0.039. This research finding means that any variation in internal controls accounting system will lead to 0.319 variations in financial performance of AMC (Gracious, 2023). The third hypothesis rejected, there is a significant effect of internal accounting system control on financial performance of Aroma Medical Centre.

Regression on internal accounting systems on financial performance of AMC using 0.05 as Level of significance

Table 9: Regression on internal accounting systems on financial performance of AMC using 0.05 as Level of significance

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of Estimate
1	0.233 ^a	0.054	0.012	0.39991

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- Predictors: (Constant), Internal accounting systems

ANOVA^a

	Model	Sum of Square	df	Mean Square	F	Sig.
Regression	1	0.492	1	0.492	3.074	0.041 ^b
Residual		27.187	170	0.160		
Total		27.679	171			

a. Dependent Variable: Financial Performance

b. Predictors: (Constant), Internal accounting systems

Coefficients^a

	Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
		B	Std. Error			
Constant	1	0.246	0.246		8.344	0.000
Internal Controls		0.098	0.098	0.133	1.753	0.041

a. Dependent Variable: Financial Performance

Source: Primary data, (2021)

The study results concerning the effect of internal accounting systems on financial performance of AMC. From the table above regarding the results the R-Squared coefficient was computed to be at 0.054. This figure indicates that internal accounting system alone has 5.4% effect on financial performance of the bank. This also means that the rest of the 95% is influenced by other factors other than internal accounting system (Nelson et al., 2023). The R-Squared coefficient denotes a considerably low amount of influence that internal accounting system present or has on financial performances. Further attention on analysis of variance was also performed where findings suggested that there was some significance in the effect. The p value for the test was computed within an acceptable range since it was at 0.041. This is enough evidence to suggest that internal accounting system has a significant effect on financial performance of AMC. The t statistics for the variable (internal accounting system) was also within the acceptable range to support their relevance in the model, internal accounting system as the independent variable had a

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calculated t value of 1.753. This implies that that it has a high and significant predictive potential on financial performance. The p value for the beta of this variable also suggests the same as it was found to be below 0.05. Therefore, the null hypothesis is rejected and the researcher argues that there was a significant relationship between internal accounting system and financial performance of AMC.

Conclusions

The purpose of the study was to determine the effect of accounting information system on the financial performance of organizations in Uganda using a case study of Aroma Medical Centre, Mulago Kampala. The objectives were to examine the impact of computerized accounting information system on financial performance of AMC. To examine the effect of manual accounting information systems on financial performance of AMC and to examine the effect of internal controls on financial performance of AMC (Ramadhan et al., 2023). The study concluded that having proper accounting systems of computerization contribute to financial performance of AMC. The results also indicate that the manual accounting system usage was having a low contribution or influence to financial performance of AMC (Alex & Kazaara, 2023). The study on the third objective concludes that the proper accounting internal controls enabled the organization to work for profitability of the organization. The study concludes that accounting information system in Aroma Medical Centre contributes to financial performance of the organization though loopholes in accounting information are viewed and seen (Alex et al., 2023).

Recommendations

The study recommends that computerized accounting systems need to be enhanced, developed and improved in order to enable the organization attain its proper functionality and accountability. Computerized systems need to be enhanced with the mode of the proper software that enables proper decision making in the organizations (Christopher, Moses, et al., 2022b). the computerization of accounting through adopting proper hardware for the accounting systems can enable proper functionality of the decision making for the Medical Centre.

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