

**EFFECTS OF ACCOUNTING INFORMATION SYSTEM ON FINANCIAL
PERFORMANCE OF MANUFACTURING FIRMS; A CASE STUDY OF ALPHA
GRAIN MILLERS LIMITED IN NAIROBI.**

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**A RESEARCH PROJECT SUBMITTED TO THE SCHOOL OF COMPUTING AND
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DECLARATION

This research project is my original work and has never been presented for a diploma in any other university.

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This research project has been submitted for examination with my approval as the University Supervisor.

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DEDICATION

This study is wholeheartedly dedicated to my beloved husband who has been my source of inspiration and gave me strength whenever I thought of giving up who provided me with moral, spiritual emotional and financial support.

I also dedicate this to my parents who shared their words of advice and encouragement to finish study when I almost gave up.

Lastly my supervisor (Geoffrey Magani) who has been patient with my slow work and have very humble to guide throughout my work till the last minutes my deepest thanks to all those who stood by me.

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I would like to express my deepest appreciation to ALLAH for the good health, life, a health mind and the many blessings he has bestowed upon me.

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LIST OF ABBREVIATIONS

GDP	: Gross Domestic Production
GOSKE	: Government of Kenya
KAM	: Kenya Association of Manufacturers
KNBS	: Kenya National Bureau of Statistics
MES	: Manufacturing Execution System

DEFINITION OF TERMS

Accounting Software	According to Duncan & Elliott (2015), accounting software is a component of a computer program that allows you to manage the financial performance of your business.
Cash Leger Systems	A ledger account refers to financial records that summarize all transactions involving each item such as Bank, Stock, Credit, Vehicle or Cash (Hardy, 2015).
Computerized Accounting Information System	An accounting material system is a system for amassing, loading and processing financial and accounting data used by decision makers (Nelson, 2016).
Data Management System	Data organisation includes data planning, handling, analysis, certification and storage, and takes place during all stages of a study (Khan, 2017).
Payroll System	The system is used to maintain a list of employee names, addresses and employment information and is used to calculate and publish interactive salary audits (Nelson, 2016).
Financial Performance	A businesses' strategies and processes in financial terms. (Khan, 2017).

ABSTRACT

The research was directed by the succeeding aims; to obtain the outcome of the Cash Ledger System on the financial performance of Alpha Grain Millers Limited, to obtain the effect of the Cash Ledger System on the financial performance of Alpha Grain Millers Limited, to obtain the effect of the financial management system on Alpha Grain Millers Limited, to obtain the results of the Payment System Alpha Grain Millers Limited. Document review shows that SMEs are generally owned by owners, and often lack the necessary skills in financial management and financial management. Researchers used descriptive research formats. Population is based on 100 departmental staff from Alpha Grain Millers. The researcher obtained sample size using the Saunders formula to achieve a sample size of 80 respondents. The process of random sampling is used because the population is unequal and can be divided into groups or a line. Questionnaires used to collect information from respondents. The data collected was fully organized and considered for completeness and comprehension. Organized data is summarized and coded for easy classification to facilitate calculation. Analytical data is displayed using graphs such as pie charts, bar graphs and tables. The findings show that the Payment System takes a optimistic effect on monetary performance of Alpha Grain Millers Limited. The results show that data management system practices have a moderate impact on the financial performance of Alpha Grain Millers Limited. The study found that Cash Ledger System had a negative impact on the financial performance of Alpha Grain Millers Limited. The study concluded that there is a strong correlation between financial performance factors, such as Payroll System, Data Management System and Cash Ledger System at Alpha Grain Millers Limited. The study suggests that the adoption of computerized accounting information systems is recommended for all businesses to be able to report and manage the overall reporting record, as a business with a system shows an increase in investment other than that of the hand. . This is necessary because there will be less human intervention in the compilation of records and reports, which will reduce discrimination and thus ensure the integrity and credibility of the report. Efficiency will be achieved through timely information processing, bulk processing and cost reduction which also improves performance.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Business managing of public or private organization is dependent on the value of the accounting information system which will spur financial performance of these organizations by having a profound effect on the ROA and ROE.

Curtis, (2015) argued that the innovation in information technology, prompt variations in manufacture procedures, amplified sophistication of the consumer needs, vicious market competition and unscrupulous undertakings of manufactures with the determination to win in the unfavourable business environments, has brought into light the criticality of part of accounting information system value on the economy and business perspective especially in relation to improving organizational financial performance.

Accounting information system is the procedure of gathering, examining and changing information into action. The efficiency of a company depends on how its use the accounting information system. It is an assemblage of numerous sub systems which enhance the collection of information, business, processing, authenticating, examining and storage of the data. It is aimed at emphasizing income organization, financial performance forecasting and effective controlling at each and every level. It anticipates the final combination of the needed commercial info subsystems which are both monetary and nonfinancial in organization.

Accounting information system records, analyses, monitors and gauges the financial health of firms, processing of data vital for taxation and also provides information support to numerous company functions. In the perspective of manufacturing organizations accounting information is significant for it aids the company to make sound financial (Laudon, 2016).

Accounting information system are used in recording the financial dealings of on organization including not inadequate to payroll system which is used to keep employees' names list, physical addresses info and employment data, data management systems, cash ledger procedures and

credit risk procedures. This Accounting information system combines the procedures, internal controls and accounting practices with the IT department to keep track of financial transactions and offer assessment of internal information (Colomina, 2017).

Manufacturing firms have changed from exhausting labour-intensive procedures to interpret financial dealings and have accepted the applicability of accounting information system (Maria, 2017). Currently computerized accounting has become the norm as it provides more benefits compared to the manual processes. However, the methods ensure that the fundamental principle of accounting and all aspects are adhered to. Jones (2014) elaborated that technical aspect of utilization of intractably developed software and codes makes automation of some of the processes a reality

1.2 Statement of the Problem

In all types of business units, accounting information systems are very important. In fact, it is the foundation for any business success (Lybaert, 2015). Similarly, it has been argued that financial information is needed for small and medium-sized businesses because of shortages often related to their conditions, such as currency conversion and support areas, and short-term debt dependence (McMahon and Holmes, 2017; by Dodge, Fullerton and Robbins, 2016). Thus, despite the increase in accounting research in the last decade, few are known about its structure and performance in small and medium-sized businesses (McChlery, Godfrey, & Meechan, 2015). Similar studies are being conducted by Mitchell, Reed and Smith (2014) and Marriott and Marriott (2016) and have shown that a recent study in the UK on joint work in the manufacturing industry.

Although some small business accounting packages are inexpensive, the cost of such software is not the only cost of using the software. Accounting software requires minimal computer usage standards in terms of RAM, processor speed, and hard disk memory. To protect your accounting data, you may need additional storage space on the Excel spreadsheet, which can be easily accessed to a flash drive Professional software support can be expensive, and you can earn an annual license fee to receive upgrades. If you are not able to install software or accounting software, you may also find the cost of hiring a consultant to perform these tasks (Lybaert, 2015).

In Kenya, little research has been done on information systems systems used in small businesses. Studies conducted by Nzomo (2015) examined the impact of literacy on the automotive industry and found that many organizations are developing systems to support decision-making, communication and information. Otieno and Ouma (2016) conducted a study on the impact of computer systems on risk analysis and found that there is a significant relationship between computer literacy computers and risk analysis in public enterprises. Currently, no studies have been conducted on the influence of accounting information on financial transactions in Kenya

Despite the efforts of Alpha Grain Millers Limited, the company lost Rs 40 million according to the Auditor's report for 2018. It was also alleged that the CEO canceled an outstanding debt of Rs 30 million Ksh without the approval of the management committee - Audit report for 2018. On top of that, there were unpaid fines and frauds in preparation for compensation. This indicates a lack of information, management managers and financial managers of systems and control of the organization; and thus the purpose of this research plan is to evaluate the impact of computer information systems in Alpha Grain Millers Limited and to identify interventions to improve the performance of financial services.

Therefore, in this context this study will attempt to address the gaps left in previous studies elsewhere and expand them specifically to Alpha Grainy Miller Ltd in Nairobi.

1.3 Research Objectives

1.3.1 General Objective

The main objective will be to base the impact of the accounting information system on the financial performance of manufacturing firms: Case by case of Alpha Grain Millers Limited.

1.3.2 Specific Objectives of the Study

1. To establish the effects of Cash Ledger System on financial performance of Alpha Grain Millers Limited.
2. To establish the effects of Data management system on financial performance of Alpha Grain Millers Limited.

3. To determine the effects of Payroll System on financial performance of Alpha Grain Millers Limited.

1.5 Significance of the Study

The research study will increase the confidence among stakeholders and staff involved in implementing information systems at all levels of the organization. Research will be important for other scholars to refer to in the future and to advance knowledge in the field of statistical information system in organizations. The results of this study will open up opportunities for further research in the accounting system for manufacturing companies and other sectors of the economy. Regulatory and tax authorities may benefit from this research by developing policies aimed at improving corporate governance.

1.6 Scope of the study

The study mainly focused on the effects of effects of adoption of accounting information system on financial performance of manufacturing firms but the researcher will narrow it down to Alpha Grain Millers Limited in order to attain a realistic and manageable population for the study. Alpha Grain Millers Limited forms an interesting scope for this study for they have introduced the AIS and are not realising expected value from the system thus it is not sufficient difficult to gauge the financial performance by the accounting information system variable. The study is expected to take a total of three months.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This section will exhibit a far reaching audit of literature allied to the investigation offering to put it in a pertinent hypothetical structure. In this manner it will discuss about discoveries of related researches to this study. The literature review gives the reader a clarification of the hypothetical method of reasoning of the issue being contemplated and also what research has been carried out and the relationship between findings and the current problem

2.2 Theoretical Review

2.2.1 Diffusion of Innovation Theory

Differential innovation (DOI) theory, developed in 1962 by Em Rogers, is one of the oldest scientific theories. It has its origins in the discussion of explaining that a product or product gains power over time and is distributed (or distributed) by a number of people or communities. The result of this spread is that people, as part of a social system, receive new advice, practices or a product. Acceptance means that someone is doing something different from what they did before. The key to capturing is that the person should consider the idea, practice or product as new or new. It is through this that the spread is possible.

The acceptance of a new idea, practice or product does not occur simultaneously in the social system; but it is a step that enables some people to acquire skills more than others. Researchers have found that people who initially take the initiative have a different trait than those who do later. As you develop skills for the population, it is important that you understand the demographic characteristics that are useful or to prevent the use of the information.

Rogers (2018) believes that art has two components. The first is 'the generation of ideas or products' and the second 'the transformation of the new concept + or the creation of a business or other functional tool'. Some define a skill as something new, whether it is a product, a new combination (Schumpeter, 2013) or something related to the steps, such as a product or process approach (Maidique and Zirger, 2013). The key word for this building view. Rogers (2018) emphasized 'do it' (referring to what is new) and innovation can be demonstrated in terms of

‘knowledge, persuasion or acting’. For example, the introduction of new business systems does not mean that the systems themselves are new, as the new systems may replace an outdated system.

2.2.2 Contingency Theory

According to emergency thinking, there is no suitable AIS that can be used in all situations because the effectiveness and benefit of AIS depends on certain external factors such as the market and the environment. The accounting information system must also be aligned with the organization's strategy. Langfield & Smith, (2016) analyzed the relationship between strategy and AIS extensively and showed that AIS is one of the outcomes of the strategy. A study by Chenhall (2016), Gerdin & Greve, (2014) emphasizes that AIS plays a significant role in financial management, acting as a mechanism that allows for organizational performance.

Contingency theory suggests that the accounting information system must be premeditated in such a system that the environment and organizational structure that meets the organization should be considered. Accounting information systems should also switch to specific settings that are expected. In other words, accounting information systems must be created within a fixed format.

2.2.3 Resource-Based View Theory

This theory was adopted by Wernerfelt in 1984. RBV's main argument is that strong performance is reflected in its economy. When RBV is used to evaluate the potential of information technology (IT), IT is seen as a social network that can improve organizational performance and ultimately lead to higher performance.

Although the meaning of using RBV in evaluating the contribution of IT in practice makes sense and a large number of articles related to this approach have been published, the findings are unconvincing. There is also criticism of the value of the RBV method (Saeed, Yujong et al. 2002; Letter, Konana et al. 2004). Therefore, it is useful to perform meta-analyses that confirm the findings and analyze potential problems so far.

2.5 Empirical Review

Al-Shaefee (2015) examined the effect of accounting information systems on the performance of some oil companies in Yemen. He found that most Yemeni oil companies do not use the

standard accounting information system because the training provided to oil company employees was not sufficient to manage the current accounting system. The author said accountants from oil companies should be further trained so that they are aware of advanced information technology (AIS).

Sambasivam & Assefa (2015) examined the effectiveness of AIS in the development of Ethiopia's manufacturing industry. The results showed that the design and implementation of AIS improves the quality of financial reporting and financial trading systems, leading to better management by managers and efficiency in systems management. This study showed that policymakers need to focus on real performance and future improvements in the manufacturing system reading system.

Khan (2015) examined the effect of the accounting information system on data design for data collected through questionnaires designed at a five-point scale. The sample size of the survey is 174 employees. Simple line control was used as a set of monitoring tools. The findings showed that accounting knowledge was important in the system, rather than to the organization in the audit campaign.

Wanjau and Wajue (2015) studied factors that influence the budget process between manufacturing enterprises. This study used an example of one hundred and twenty companies. They found computer accountants useful in budgeting at a higher level than average and suggested that technical knowledge would outweigh budgeting practices due to its efficiency.

Wanjau, Macharia and Ayodo (2018) examined issues related to the construction of e-commerce between manufacturing enterprises, to identify regulatory practices, resources, facilities and competition in the e-commerce industry among Kenyan manufacturing enterprises, with a focus on the hospitality industry and decided that leadership, facilities, premises, competitions and status are needed

Samuel (2015) examined the impact of accounting information systems on the performance of Kenyan car companies. The results of the study suggest that the AIS is linked to the action plan. As a result, the author spoke about the problems faced by car organizations, such as lack of proper training, increased staffing and lack of appropriate system documentation.

2.3 Conceptual Framework

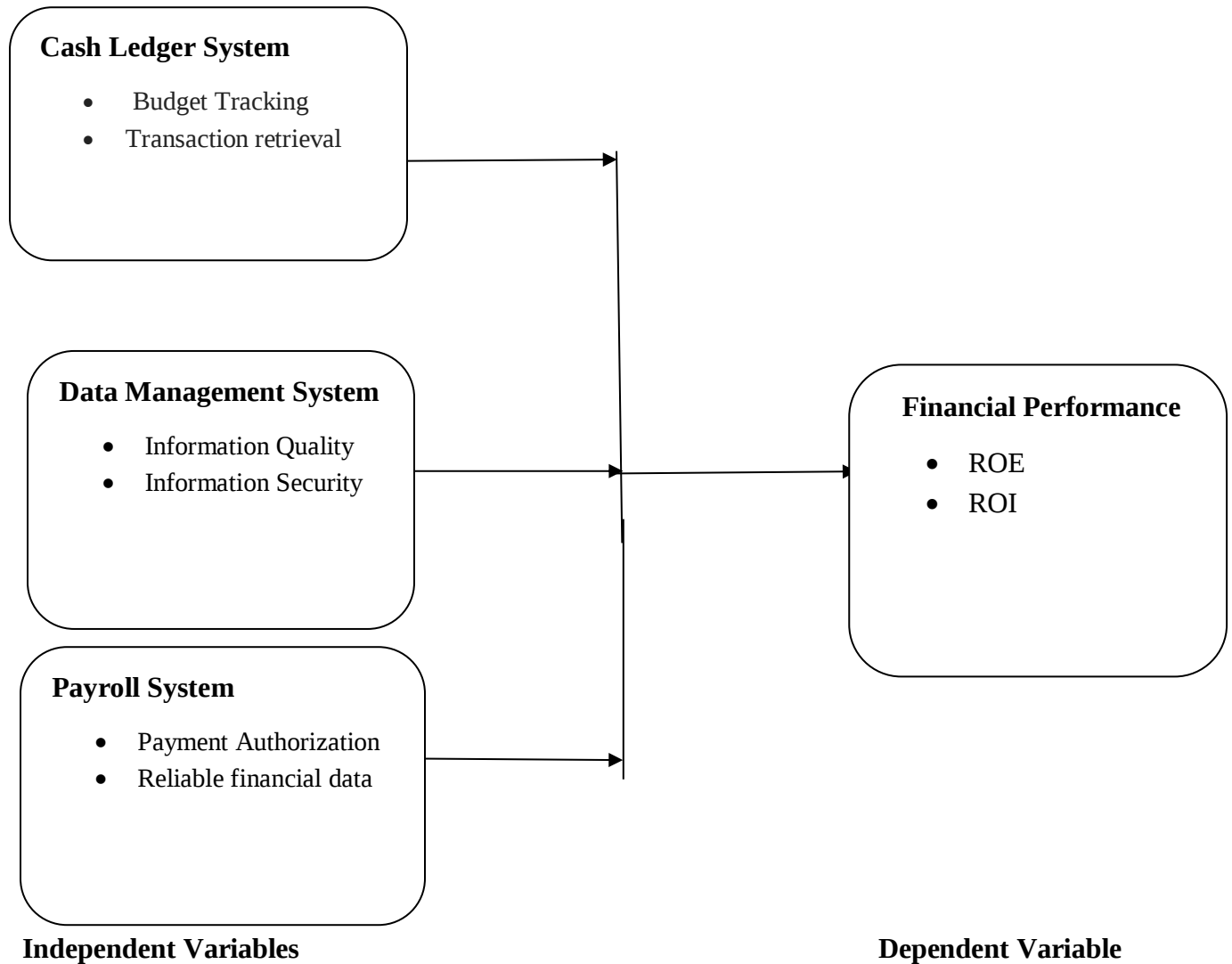


Figure 2.1 conceptual framework

2.4 Review of Study Variables

2.4.1 Cash Leger Systems

Cash management systems are usually designed to make modules to provide robust internal control. In a built-in ledger system, only users can access a module that is directly related to their work environment. It helps protect against fraud. Peachtree First Accounting package can be used effectively to optimize the ledger system. Regarding the impact of computer technology on accounting, Nickels et al. (2015) noted that many companies have found that computers greatly simplify work, enabling managers and other employees to obtain real financial reports when they need them. These major milestones are related to increased reliability and transfer of technological know-how in the manufacturing industry.

A general ledger account refers to a record containing a summary of all events affecting each item, such as bank, installment, creditors, car, or capital. In financial terms, everything has its own church account, and in this bank it may have more savings accounts, considering its many customers, without a computer, it would be impossible to have a single account for hundreds of real estate. and it's easy. (Hardy, 2015). The general ledger software is an important software solution for all businesses as it is the most important accounting for the business. The key keys that companies need to look for in a computer database to be able to track budget and financial data to produce accurate financial statements, detect fraud easily, search budgets and financial data to comply with adequate financial statements can provide better financial performance. , balance sheet and general ledger reports. Selecting the best ledger software helps you to create end-of-year reports and statements quickly and efficiently The general ledger software sends automatic data from helpful banks such as paid accounts and acceptable fast and accurate folded documents along with the corresponding sheet.

2.4.2 Data Management System

Design management includes all areas of data planning, surveying, analysis, documentation and archiving, and takes place within each learning process. The goal is to create a reliable database with advanced data types. Tucci (2018) pointed out that directorate management is the most neglected part of the design and that it includes the learning needs of data planning, data collection, data entry, data consolidation and analysis, data coding, data storage and data records. The most important elements of data management files for data management Database files

contain text, numbers, images and other data in a machine readable form. Such files should be considered as part of Database Management Systems (DBMs) that provide a wide range of data functions, including data entry, monitoring, editing, documentation and analysis.

2.4.3 Payroll System

The billing system is used to keep a list of employee names, addresses and job information and is used to read and print the interaction of checks. Annual tax tables are then used to read automatic check before printing at the bank warehouse. Monthly and quarterly reports are used to record tax returns and provide audit information. W-2s can be built automatically at the end of the year. Payroll Systems provides customized solutions for businesses of all sizes that are customized as clients provided by experienced professionals From payment of payment to integrated human rights management systems.

Remuneration is an important part of the work of each organization to effectively pay the employee in their salary and timely enrollment, thereby improving the profitability of the business. The idea of taking on too many employees 'salaries is tedious when done by hand and requires extra work and time, especially for large corporations. Therefore, if this is done automatically, it is very helpful because it requires less time to read the staff salary. This system provides access to data for most users. Every user, such as an employee, HR or admin, can access the software by typing in the username and password provided. It involves keeping track of working hours and the ability to track employees' data, including their salaries, wages, deductions and taxes on a monthly basis, so that new information can be retransmitted from month to month, covering all data from the previous firm.

2.7 Research Gaps

In Kenya, there is a special navigation tool for the re-enactment of the national anthem and in other words the following words. Studies by Nzomo (2015) in recent years have been key to supporting the success of the national anthem on motorcycles as well as the fact that the different organizational structures are based on transparency, communism and knowledge. Otieno and Ouma (2016) conducted a study on the effect of computerized accounting systems on audit risk and found that there is a significant relationship between computerized accounting systems and

audit risk in public enterprises. We are currently studying the study and study of the development of national anarchy in the development of the pre-globalization of education in Kenya.

A study de Urquia, Perez & Munoz, (2016) or the imprint of the AIS on the existing state of international law in Spain. The navigator made it possible for you to place the porch, should be considered for the AIS gestures for fiscal and banking management and better performance measures. Sambasivam & Assefa (2016) were the effective implementation of AIS by the Ethiopian precautions that had to be considered and determined to achieve the best results in terms of implementing and implementing AIS for the penalties of the international standard and the complete transaction of the complete transaction by managers and deliver efficiency. in intermediate beaches. Samuel (2015) studied the current orientation of the national anthem in the organizational and operational efficiency of motorization in Kenya and in the present day and in the case of AIS and organizational representation.

Although a significant amount of research has been done on the value of accounting information systems, there is limited empirical evidence on the value of the payment system, the value of the data management system and use in addition, none of the studies on the identification of these factors in manufacturing enterprises focused. There are so many types of gemstones at best for Kenyan teens and for the benefit of professional guidance in the real-life recruitment process before the end.

2.8 Summary of Literature Review

Over the years, a number of studies have been conducted on the information systems of international companies and especially in Kenya. A review of the literature revealed that most accounting businesses have management-managed responsibilities, and that many of them may not have the necessary skills in accounting and management. In fact, previous research has shown that the type of accounting information used in a business development component is closely related to business performance.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter is intended to describe the research methods or instruments that will be used in data collection. It describes the research structure, population and sample size, sample methods, methods and procedures for data collection and finally analysis and presentation of data.

3.2 Research Design

Descriptive survey design was employed as it will answer the questions who, what, when, where and how, Cooper and Schindler (2018). The study used a descriptive design where staff were questioned and their responses were recorded for analysis in order to get their opinion.

3.3 Target Population

In this study the researcher will target senior staff, middle-level staff and lower staff of with Alpha Grain Millers Limited. The target population will be 150 respondents.

Table 3.1: Target Population

Category	Target Population
Warehouse	38
Transport n Logistics	30
IT Department	12
Total	80

Source: (Author, 2020)

3.4 Sampling Frame

Reswell and Creswell (2017), suggested that the sample frame will effectively define the target population for which the sample was issued and for which the data would be included. Acharya, Prakash, Saxena, and Nigam (2013), defined it as the source of information from which the sample was selected. According to them, a good sample shape should be able to provide the information needed for the selection process; A complete and comprehensive basis on which the sample can be provided with a sufficient number of possible participants to facilitate high quality

selection. The sampling system will be Alpha Grain Millers Limited in Mombasa which will handle the deliberately selected department in the organizations.

Table 3.2 Sample Size

Category	Population	Sample Size
Warehouse	38	32
Transport n Logistics	30	26
IT Department	12	9
Total	80	67

The sample size was determined using the formula by Neyman allocation sample formulae to calculate the sample size due to its simplicity.

$$n = \frac{N}{1 + N(e)^2}$$

Whereby N =Target population

n = Sample size

e= level of precision 95% level of confidence will be used which will give 0.05 chance of deviation from actual. Thus

$$n = \frac{80}{1 + 80(0.05)^2}$$

$$n = \frac{80}{1 + 80(0.0025)}$$

$$n = \frac{80}{1 + 0.2}$$

$$n = \frac{80}{1.2}$$

$$N = 66.6666$$

n= 67, hence 67 will be used as sample size

3.4.1 Sampling Size and Sampling technique

Stratified random sampling will be used in the study. It ensures that less time is taken in research since only a fraction of the population is to be studied; it is economical since there are reduction in collection cost, man-hours needed to perform the research; efficient, since the population in the research is heterogeneous and the reviews from the different categories evaluated.

Convenient sampling will be adapted for this study in order to ensure an equal chance is given to every person who will be available at the field when distributing the questionnaires.

3.5 Data Collection Methods

Primary data methods will be used in this study and are further elaborated below;

3.5.1 Primary Data

It referred to the qualitative or quantitative data that will be generated from the research questionnaire. This is data that is collected directly from first-hand experience.

3.6 Data Collection Procedure

The questionnaires contained close ended questions that solicited respondents' views. Questionnaires will be self-administered and picked one week later to allow respondents humble time to fill them.

3.7 Pilot Test

Tests will be conducted to test the effectiveness and reliability of the research instruments. The instruments will be tested by 6 respondents and the process will be repeated in three weeks. The driver's driver test will help eliminate any uncertainties in the search engines to ensure that they provide relevant search results.

3.7.1 Validity of the study

The results of their responses will be analyzed to establish the percentage representation using the content validity index.

3.7.2 Reliability of the study

According to Sekran (2018) as cited by Wanyoike (2016), reliability should be at least 0.70. A Cronbach Coefficient Alpha which is above 0.7 indicates the instrument used is reliable and acceptable for administration since the alpha is above the recommended value.

3.8 Data Analysis & Presentation

Mugenda and Mugenda (2016) observed that the main goal of content analysis is to study existing information to determine the factors that explain specific phenomena. The study will use descriptive and hypothetical statistics to help the researcher establish the relationship between different independent variables and dependent variables.

CHAPTER FOUR

DATA ANALYSIS PRESENTATION AND INTERPRETATION OF FINDINGS

4.1 Introduction

This chapter, presentation and interpretation of research findings related to the research objectives.

4.2 Presentation of findings (as per research objectives)

4.2.1 Response Rate

Table 4.1 Response Rate

Category	Frequency	Percentage
Response	60	90
Non-response	20	10
Total	80	100

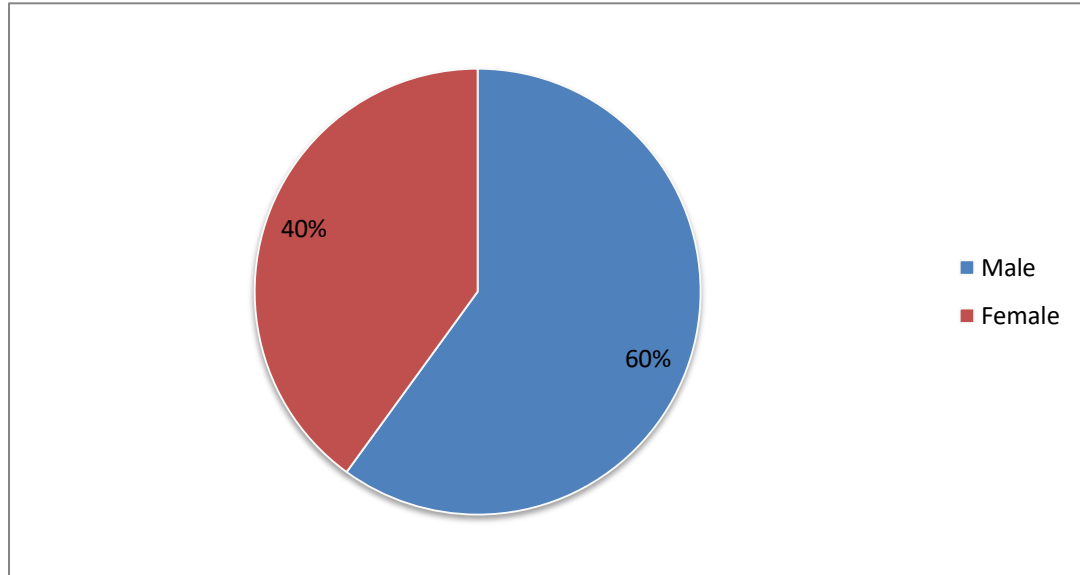
The table 4.1 show the total number of respondents who responded and those who did not respond. As the findings indicated, 80 questionnaires were prepared thereafter, they were distributed, 60 questionnaires were returned full answered which represent 90% while 20 questionnaires equivalent to 10% were not returned.

4.2.2 Gender Response

Table 4.2 Gender Analysis

Category	Frequency	Percentage
Male	34	60
Female	26	40
Total	60	100

Figure 4.2 Gender Response



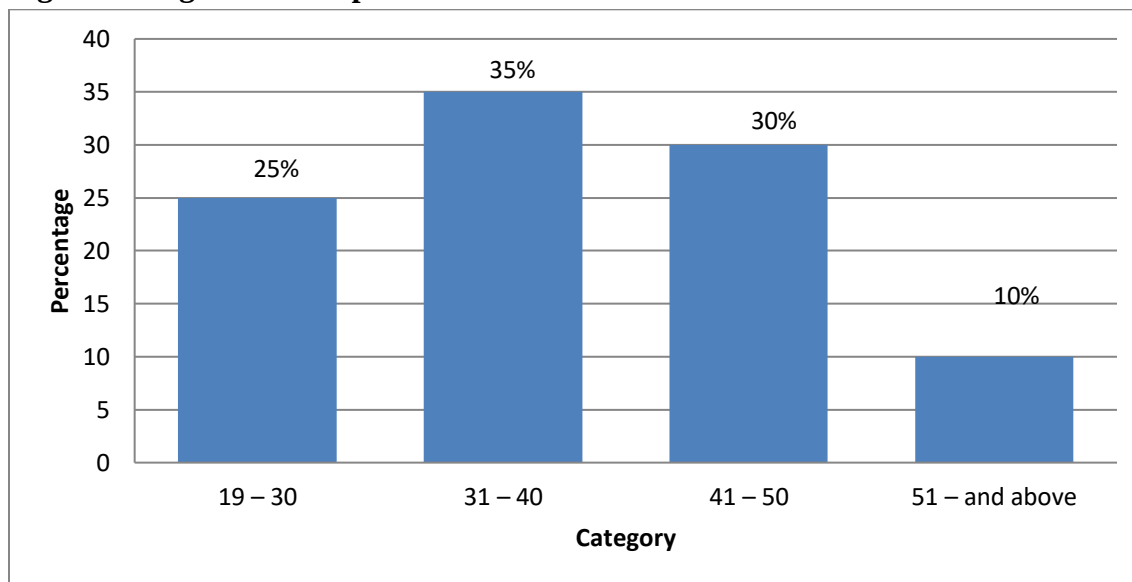
Attempts were made to establish the gender of the respondent. These were regarded important as it would establish the gender that mainly contributed to the study. The study findings as shown on table 4.2 and figure 4.2 indicated that 60% of respondent were male while 40% were female, this shows that male respondents mainly contributed major respondent in the study.

4.2.3 Age of the Respondents

Table 4.3 Age

Age	Frequency	Percentage
19 – 30	15	25
31 – 40	19	35
41 – 50	17	30
51 – and above	9	10
Total	60	100

Figure 4.3 Age of the Respondents



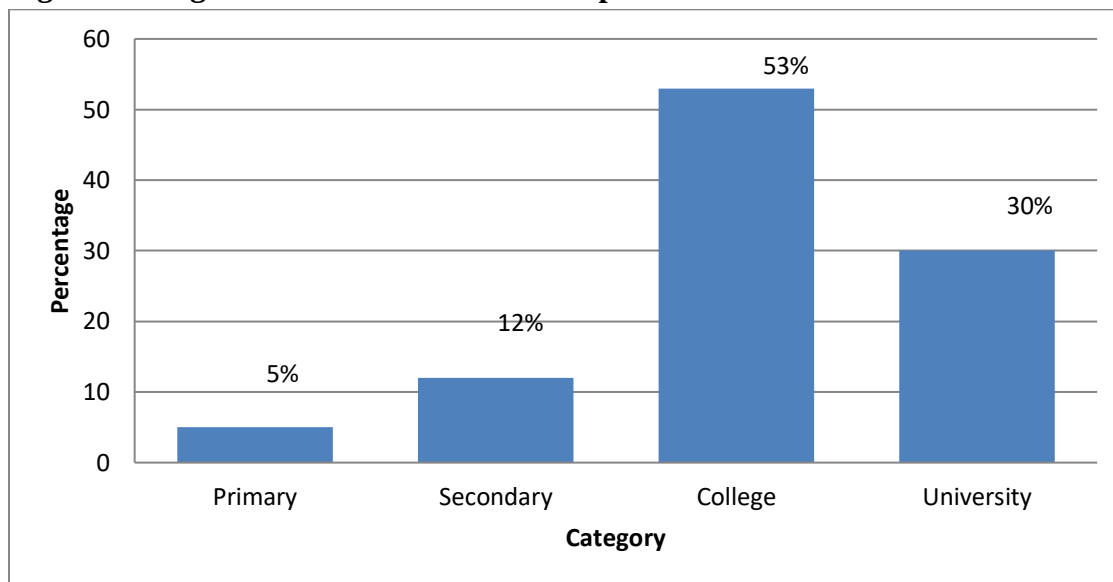
From the table 4.3 and figure above 25% of respondents were between the ages of 20 – 30, 35% were between 31 – 40, 30% between 41 – 50 and 10% were age 51 and above respectively. Based on the study it can be inferred that majority of the respondents were between the age of 31 – 40.

4.2.4 Highest Educational level of respondents

Table 4.4 Highest Educational level of respondents

Level of Education	Frequency	Percentage
Primary	7	5
Secondary	10	12
College	26	53
University	27	30
Total	60	100

Figure 4.3 Highest Educational levels of respondents



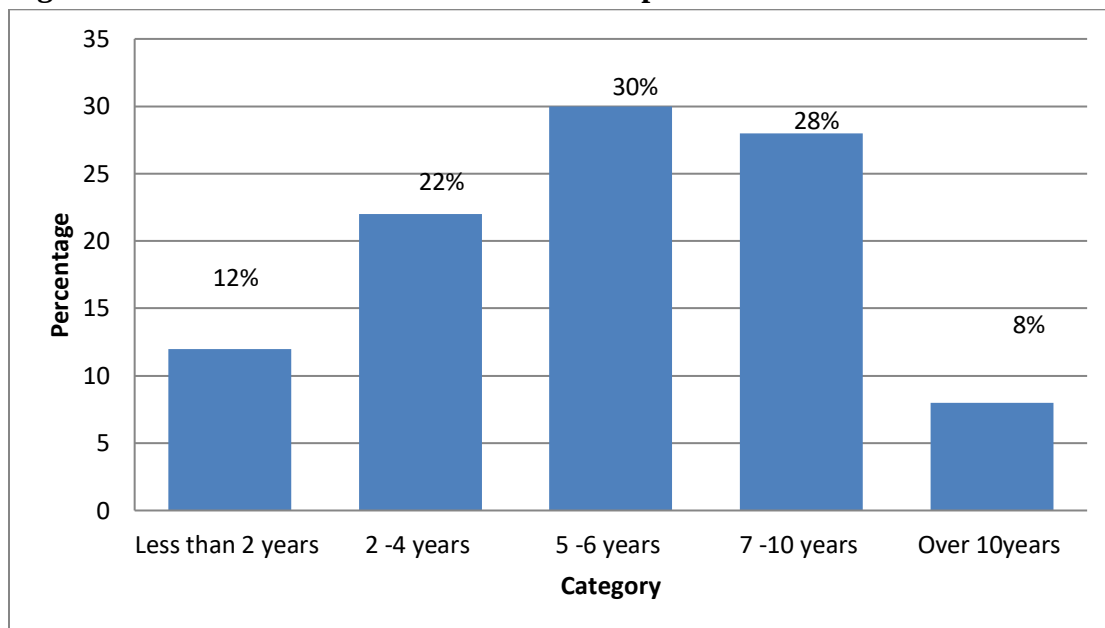
The study findings in table 4.4 and figure 4.4 indicates that 4% of total respondent were from primary school, 16% were from secondary school, 53% of respondents were from college and 27% of respondents were from university. From the highest number of the respondents 53% respondents, it is clear that the highest number of employees in Alpha Grain Millers Limited have college qualification.

4.2.5 Years in Service / Duration in the department

Table 4.5 Years in Service

Duration	Frequency	Percentage
Less than 2 years	10	12
2 -4 years	14	22
5 -6 years	17	30
7 -10 years	16	28
Over 10years	8	8
Total	60	100

Figure 4.5 Years in Service/Duration in the Department



According to the table 4.5 and figure 4.5 13% of the total respondent indicated that they have been working in the organization for less than 2 years. 23% said they have worked for a period of 2 – 4 years while 30% have been working for 5 – 6 years, 27% stated they have been working for 7 – 10 years, 7% have been working over 10 years respectively.

4.4 Analysis of Objectives

4.4.1 Effects of Data management system on financial performance.

Table 4.7 Effects of Data management system on financial performance

Descriptive Statistics

	N	Mean	Std. Deviation
Data management is a too often neglected in your organization	60	3.74	1.353
Return on investment is reflected through data management procedures	60	4.01	.718
Data management and procedures reduces inefficiencies and information redundancies	60	3.77	1.441
Valid N (listwise)	60		

The first objective of the study was to establish the effects of Data management system on the financial performance of Alpha Grain Millers Limited. Respondents were required to respond to set questions related to Payroll System and give their opinions. The statement that data management is a too often neglected in your organization had a mean score of 3.74 and a standard deviation of 1.353. The statement that Return on investment is reflected through data management procedures had a mean score of 4.01 and a standard deviation of 0.718. The statement that Data management and procedures reduces inefficiencies and information redundancies had a mean score of 1.441.

4.4.2 Effects of Payroll System on the financial performance of Alpha Grain Millers Limited

**Table 4.8 Effects of Payroll System on the financial performance
Descriptive Statistics**

	N	Mean	Std. Deviation
Payroll system facilitate payment authorization in your company	60	3.87	1.143
Employee are accurately paid their salary and enrolments on time thus improving company financial management	60	3.92	1.220
Financial managers need the accounting data provided by payroll system to evaluate the firm's past performance and to map future plans.	60	3.62	.993
Valid N (listwise)	60		

The second objective of the study was to base the impact of the Remuneration System on the financial performance of Alpha Grain Millers Ltd. Participants were required to answer questions raised regarding the data management system and provide feedback. 3.87 and a standard deviation of 1.143. The report according to which the employee was properly paid their salaries and registration on time and thus the improvement of the company's financial management received an average score of 3.92 and a standard deviation of 1.220. The report that CFOs need accounting data provided by the payroll system to evaluate the company's past

performance and plan for future plans received an average score of 3.62 and a standard deviation of 0.993.

4.4.3 Effects of Cash Ledger System on the financial performance of Alpha Grain Millers Limited

Table 4.9 Effects of Cash Ledger System on the financial performance
Descriptive Statistics

	N	Mean	Std. Deviation
The quality of financial statements indicate the need of administration to communicate with shareholders to understand their needs and serve them fast and in the best possible way	60	4.50	.772
The significance of the financial statements can be explained through its role in decision-making	60	4.32	1.213
Financial statements assist in assessing the monetary information to the users of accounting information	60	3.82	1.058
Valid N (listwise)	60		

The third objective of the study was to lay the groundwork for the impact of the Ledger Financial system on the financial performance of Alpha Grain Millers Limited. Respondents were required to answer common questions related to the Ledger Financial system and to provide their views. The report that the quality of the financial statements indicate the need for management to communicate with shareholders to understand their needs and serve them quickly and efficiently, had an average score of 4.50 and a standard deviation of 0.772. The statement that the meaning of the financial statements could be explained through its role in decision-making, the average score was 4.32 and the standard deviation was 1.213. Reports that financial statements help assess financial information for users of accounting information, the average score was 3.82 and a standard deviation of 1.058

4.4.5 Financial performance

Table 4.10 Financial performance

Descriptive Statistics			
	N	Mean	Std. Deviation
Payroll System have an effect on the financial performance of Alpha Grain Millers Limited.	60	3.91	1.525
Data management system have an effect on the financial performance of Alpha Grain Millers Limited	60	3.45	.978
Cash Ledger System have an effect on the financial performance of Alpha Grain Millers Limited	60	4.08	.734
Valid N (listwise)	60		

The statement that Payroll System have an effect on the financial performance of Alpha Grain Millers Limited had a mean score of 3.91 and a standard deviation of 1.525. The statement that Data management system have an effect on the financial performance of Alpha Grain Millers Limited had a mean score of 3.45 and a standard deviation of 0.978. The statement that Cash Ledger System have an effect on the financial performance of Alpha Grain Millers Limited had a mean score of 4.08 and a standard deviation of 0.734.

CHAPTER FIVE

SUMMARY CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter provides a summary, research conclusion, and practical recommendations and guidance for future research. This is taken from the results and analyzes performed after the study was conducted.

5.2 Summary

This section provides a summary of the key findings in relation to the study objectives of the study.

5.2.1 Effects of Payroll System on the financial performance of ALPHA Grain Millers Limited

The first objective of the study was to set to examine the effect of Payroll System on financial performance at ALPHA Grain Millers Limited. The findings revealed that Payroll System has a positive influence on financial performance at ALPHA Grain Millers Limited. This finding is supported by the coefficient of determination which shows that the variations in financial performance are explained by Payroll System. The analysis produced results with an overall mean score of 3.74 which showed that majority of the respondent's concurred that Payroll System on financial performance had a coefficient of 0.455, meaning that Payroll System influences financial performance at ALPHA Grain Millers Limited by 45%.

5.2.2 Effect of Data management system on the financial performance of ALPHA Grain Millers Limited

The second objective of the study was to determine the effect of Data management system on financial performance at ALPHA Grain Millers Limited. The results showed that Data management system practices have a moderate influence on financial performance at ALPHA Grain Millers Limited. The analysis produced results with an overall mean score of 3.92 which showed that majority of the respondents supported contribution of Data management system on

financial performance and had a coefficient of 0.914, meaning that Data management system influences financial performance at ALPHA Grain Millers Limited by 91%.

5.2.3 Effect of Cash Ledger System on the financial performance of ALPHA Grain Millers Limited

The third objective of the study was to establish effect of Cash Ledger System on financial performance at ALPHA Grain Millers Limited. Majority of the respondents agreed that Cash Ledger System had a negative influence on financial performance at ALPHA Grain Millers Limited. Cash Ledger System had an overall mean score of 4.32 meaning that majority of the respondent agreed that Cash Ledger System influences financial performance and has a coefficient of 0.266 meaning it influences financial performance at ALPHA Grain Millers Limited by 26%.

5.3 Conclusions

On Payroll System the researcher concluded that there Successful usage of the AIS should enable organizations to accomplish their accounting functions more easily and effectively to obtain their financial objectives. Implying that Advancements in Cash Ledger System have dramatically improved accounting systems and sparked financial performance

On Data management system it was concluded that ALPHA Grain Millers Limited must ensure that records are available to provide documentary evidence of conformity to the requirements of an effective management system.

On Cash Ledger System the study concluded that financial statements assist in assessing the monetary information to the users of accounting information

5.4 Recommendations

Based on the findings of this study, the computer accounting information system is recommended for all businesses in the real world in publishing and project management, as businesses with this system show an increase in investment in planting as opposed to their manual. This is in the necessary action because there will be less human interference and generation after generation that will control discrimination and thus can guarantee credibility and credibility in these reports. Efficiency will be achieved through timely data processing, more optimization and cost reduction leading to increased performance. With a computer, the business

can increase its performance size in a wide range. It saves prices and even simplifies steps that can be complicated in a dedicated book. The interaction between one computer platform and other organizations has led many organizations to focus more quickly on valuable resources that can only be obtained manually from another firm.

Effective and efficient use of modules for managers and owners to equip them with valuable ideas regarding accounting information. This study showed that the firms with respondents with more experience recorded increased a return on investment. The components of decision making are essential to the success or failure of any business, and therefore the nature of the decision making must be informed by the facts, and therefore the necessary expertise. Training should take over the whole business and should point out all the players. More online training is needed because it seems to be cheap and easy as employees leave their workplaces to go for training.

A stimulus is needed to control the structure of any structure in all enterprises. It's not just about bringing health, but also about setting standards and seeing the provision of complementary information on demand, which is a financial reporting format to encourage more entrepreneurs to know about cooking. It can even be made online in nature and yet leads to widespread acceptance of computer systems. It is important to note that if tax returns, returns by the company secretary, community factors and other factors can include the required amount of accounting in a given format, and in the online mode, many businesses are encouraged to use computer systems.

5.5. Suggestion for future research

This study focused on the impact of the accounting information system on financial performance; Case study by Alpha Grain Millers Limited. The study recommends that other aspects of the value of the accounting information system be considered in the future, as well as software acquisition costs, processing power etc.

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SECTION A: PERSONAL INFORMATION (TICK WHERE APPROPRIATE)

1. Name in full (optional).....

(a) Male [] (b) female [].

(a) Management staff [] (b) Non-management staff []

20–29 () 30–39 ()

5. Please tick the highest level of your education (academic)

PhD () Diploma () Certificate ()

Masters () Degree () Secondary ()

.....

.....

1– 5 year () 5 – 10 years ()

10 – 15 years () 15 years and above ()

performance of: A case study of Alpha Grain Millers Limited.

The following is a list of adoption of accounting information system aspects in on business enterprises in Alpha Grain Millers Limited. Please indicate your level of agreement to each of the following items regarding their effect on financial performance using the scale of 1-5 where 1= Strongly disagree; 2 = Disagree; 3 = Neutral; 4 = Agree & 5 = Strongly Agree	How important is it?				
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
	1	2	3	4	5
Cash Ledger System					
Facilities strong internal control.					
Helps in guarding against fraud					
Retrieval of financial reports					
Tracking Budget					
Data Management System					
Information Quality					
Information Security					
Reduced overall costs					
Retrieval of cash flow					
Payroll System					
Payment Authorization					
Reliable financial data					

Create individual reports quickly and easily for management					
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SECTION C. FINANCIAL PERFORMANCE

Indicate the extent to which the following adoption of accounting information system aspects have enhanced financial performance of Alpha Grain Millers Limited 1= Not at all; 2 = Small extent; 3 = Moderate extent; 4 = Great extent; 5 = Very great extent	What is the extent				
	Not at all	Small extent	Moderate extent	Great extent	Very great extent
	1	2	3	4	5
Does cash ledger system enhance financial performance of Alpha Grain Millers Limited?					
Does Data management system enhance financial performance of Alpha Grain Millers Limited?					
Does Payroll System enhance financial performance of Alpha Grain Millers Limited?					

Your contribution to this research is greatly appreciated.

Thank you very much for your time completing this questionnaire

APPENDIX III: WORK PLAN

ACTIVITY 2020	April	May	June	July	August	September
Introduction						
Literature review						
Project development						
Project presentation						
Data collection						
Data analysis						
Final report write-up and presentation						

APPENDIX IV: FINANCIAL BUDGET

Item	Cost
Stationary	5,000.00
Photocopy	4,000.00
Typing	5,000.00
Transport	3,000.00
Binding	3,000.00
Data Analysis	4,000.00
Internet	6,000.00
Contingency	5,000.00
Total	35,000.00