



THE EFFECT OF ACCOUNTING INFORMATION SYSTEM ON FINANCIAL PERFORMANCE OF PRIVATE COMPANIES IN MWANZA CITY

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Article History

Received: 01/11/2023

Accepted: 09/11/2023

Published: 11/11/2023

Vol – 2 Issue – 11

PP: -118-130

Abstract

Many companies do not use an Accounting Information system (AIS) despite its advantages. As a result, it increases the frequency of delays in the preparation of financial reports and misreporting of financial statements. The main objective of this study was to examine the effect of AISs on private companies' Financial Performance (FP) to show the companies the importance of AIS. This study used a quantitative research design method. Data was collected from 113 sampled employees of private companies in Mwanza city. A simple random sampling method was used in sample selection, questionnaires were used in data collection, and data were analyzed using Statistical Package for Social Science (SPSS Version 21.0). The researcher ran descriptive statistics and inferential analysis using the software. This study found that AIS variables, including system infrastructure, user involvement, and internal control, have positive and significant effects on FP in private companies. This is because Beta coefficients indicated that system infrastructure contributes to FP by 16.0% at a significance level of 0.004, user involvement contributes to FP by 43.2% at a significance level of 0.000. In comparison, internal control contributes to FP by 46.2% at a significance level of 0.000. The study strongly recommends that private companies install AIS and ensure that the system infrastructure is properly maintained, users are involved through training and workshops to enhance their skills on system usage, and AIS should always be used in internal control.

Keywords: AIS, System infrastructure, User involvement, Internal control, and Financial Performance

1.0 INTRODUCTION

An Accounting Information System (AIS) refers to the organizational framework employed by businesses to effectively gather, store, administer, process, retrieve, and present their financial information for utilisation by various stakeholders such as accountants, consultants, business analysts, managers, chief financial officers, auditors, regulators, and tax agencies (Fontinelle, 2022). In order to effectively manage and process financial data, AIS necessitates the presence of a robust database structure. This structure serves as a repository for storing pertinent information and often employs structured query language (SQL), a widely utilised computer language specifically designed for managing databases. Structured Query Language (SQL) facilitates the manipulation and retrieval of data stored in the Accounting Information System (AIS) for the purpose of generating reports. The AIS will require diverse input screens to cater to the distinct categories of system users and

data entry, as well as a range of output formats to accommodate the varying requirements of users and different sorts of information. The data encompassed inside the AIS (AIS) comprises the comprehensive financial information that is relevant to the operational and transactional activities of the organisation. All business data that has an impact on the financial aspects of the organisation should be recorded in the AIS (AIS). The establishment of a computerised system of accounting offers a convenient means by which financial or accounting information can be recorded, analysed, and interpreted for the purpose of management. The utilisation of a computerised system of accounting offers advantages in terms of speed, precision, and reliability of financial information as compared to conventional manual accounting methods (Shiraj, 2015; Ware, 2015).

The field of accounting has had substantial technological progress in the last twenty years, mirroring global improvements. As a result, numerous corporate organisations

commonly utilise information technology (IT) (Alrabei, 2014). Due to heightened competition in the economic landscape, a majority of enterprises have adopted computerised information systems (CIS) as a means to sustain their competitive edge (Imeokparia, 2013). For example, Elena et al. (2011) highlight that Spanish businesses were compelled to make technological investments in order to enhance information and communication across various organisational functions such as production, design, innovation, marketing, commercial management, and after-sales service. These functions are intricately connected to the acquisition or loss of market share.

In the African context, prior to the integration of Information and Communication Technology (ICT) in accounting practise, all accounting tasks were conducted by manual means. Nevertheless, with the introduction of computerised system of accountings, this approach has become more streamlined for accountants and professionals in the field of accounting. In a study conducted by Amahalu et al. (2017), a comparison was made between the manual and computerised accounting procedures employed by microfinance institutions in Nigeria during the period of 2006 to 2015. In contrast to the manual approach, the results indicated that computerised system of accountings made a substantial impact on the profitability of banks. The study additionally suggested the adoption of computerised system of accountings by banks, as it has been found to enhance the overall Financial Performance (FP) of the organisation.

According to Anaeli (2017), the introduction of computerised accounting data in the public sector of Tanzania took place in 1992. During this time, the government conducted an assessment of various computerised financial management functions, facilitating the shift from a manual to an automated system of accounting. The implementation of this system marked the initiation of enhanced financial processes in Tanzania. Over the course of time, Tanzania has made advancements in its computerised bookkeeping system. The financial efficiencies of both the public and commercial sectors have witnessed an increase. Prior to the implementation of computer systems, manual methods were employed for all bookkeeping processes, encompassing the receipt of financial data, recording, processing, and reporting. The utilisation of manual paper and pen approach posed additional difficulties in the execution of accounting chores. The accounting records have shown a susceptibility to misplacement and subsequent destruction. Instances of document theft have been observed on occasion as a consequence of inadequate backup mechanisms for financial information. Furthermore, deliberate alterations or amendments were made to accounting records with the intention of concealing illicit financial activities. The Controller and Auditor General Report (2017) have highlighted concerns regarding the deficiencies in the system of accounting due to the inherent limitations of the manual method.

Despite the significant significance of computerised system of accountings, there exists a considerable number of

organisations that have yet to adopt this particular method. As a consequence, these circumstances have given rise to instances of accounting malfeasance, prolonged periods for the completion of financial statements, inaccurate representation of financial data, and the dissemination of misleading financial information, so leading to the distortion of information (Masanja, 2019). Many private companies in Mwanza City are doing business but do not use AIS to keep their financial records. This leads to poor or less informed decision-making. This creates room for tax evasion and avoidance due to the lack of business records. Thus, AIS has a role to play in attaining FP and maximizing tax collection by the government.

The adoption of computerised system of accountings by both private and public enterprises has been prompted by the limitations inherent in manual system of accountings. A number of scholarly investigations have been conducted to explore the impacts of computerised system of accountings within both the public and private domains (Anaeli, 2017; Munisi, 2013; Mbelwa, 2015). Nevertheless, there is a scarcity of research investigating the influence of computerised accounting on FP within the private sector. For instance, Masanja (2019) did a study in Arusha, but the scope of such studies remains limited. Therefore, there was less knowledge regarding the impact of AISs on the FP of privately owned enterprises. This study aimed to investigate the impact of AISs on the FP of privately owned enterprises in Mwanza City, Tanzania. The study can benefit the organizations that want to implement and those implementing computerized system of accountings. This study can also benefit the internal and external users of the organisation's financial information as they can receive accurate financial information on time. Internal users include Employees, Management, and Owners of the business, while external users such as financial institutions, Government, Investors, creditors, and customers.

2.0 LITERATURE REVIEW

2.1 THEORETICAL LITERATURE REVIEW

The present study employed the Unified Theory of Acceptance and Use of Technology (UTAUT) as its theoretical framework, which incorporates multiple conceptions of technology.

In the year 2003, Venkatesh and his research group undertook an extensive examination of eight notable hypotheses concerning the adoption of technology. This study investigates various theoretical frameworks in the field of social sciences, such as the Theory of Reasoned Action (TRA), the Theory of Planned Behaviour (TPB), the Technology Acceptance Model (TAM), the combined form of TAM and TPB known as C-TAM-TPB, the Model of PC Utilisation (MPCU), the Innovation Diffusion Theory (IDT), the Motivational Model (MM), and the Social Cognitive Theory (SCT). These frameworks have been extensively employed in scholarly research to comprehend. As a result, the researchers have developed a new theoretical framework called the Unified Theory of Acceptance and Use of

Technology (UTAUT). The purpose of this framework is to combine and capitalise on the unique characteristics of existing theories and models.

Numerous theories and models within the realm of technology acceptance have investigated the behaviours of individuals and their propensity and ability to adopt and integrate new technologies, taking into account certain constructs and variables. The aforementioned concepts have predominantly focused on the psychological and behavioural aspects of persons who interact with technology. However, it is crucial to recognise that each theory has inherent limitations and frameworks that require continuous refining and development of its practical techniques. The TPB, DTPB, and TAM hypotheses have been derived from the Theory of Reasoned Action (TRA). However, it is important to note that there are still persistent difficulties within these theoretical frameworks. The study conducted by Qingfei et al. (2008) demonstrated that acceptance theories face two main obstacles. The initial obstacle revolves around the employment of different terminology inside the frameworks of each theory, despite their underlying alignment with comparable concepts. Moreover, given the complexity of behavioural research and the inherent constraints encountered by researchers, it becomes apparent that no single theory can fully explain the diverse array of factors that influence conduct. Fundamentally, it can be argued that every theory has intrinsic limitations and lacks complementarity with other theories. Table 1 provides a complete summary of the main strengths and limitations connected with significant theories on the acceptance of technology, together with relevant information about their development and expansion.

Venkatesh et al. (2003) did an empirical analysis to examine eight existing ideas pertaining to older adults in their study. The current investigation involved a comparative analysis undertaken inside four firms, where participants were tasked with implementing innovative technological developments within their distinct work settings. The research encompassed the implementation of a sequence of examinations at three discrete temporal intervals with the purpose of evaluating the diverse degrees of acceptability. The time periods were classified as post-training (T1), one-month post-implementation (T2), and three months post-implementation (T3). Concurrently, the practical implementation of the obtained knowledge was not efficiently employed for a duration of six months subsequent to the conclusion of the course. The collected data was classified into two unique categories, namely optional and mandatory, based on the type of usage settings.

Additionally, the researchers performed an analysis to examine the influence of the moderating variables linked to the eight theories on the decision-making process about the utilisation of information technology. The summarising process involved the utilisation of four moderators, namely gender, age, experience, and voluntariness of use. The inclusion of a moderating variable in the majority of theories has led to a notable enhancement in their predictive capabilities, as demonstrated. Previous academic research on

older theories and models has shown limited focus on the topic of ageing. Concurrently, Venkatesh et al. (2003) did research that demonstrated age's role as a moderator in the interactions within the Unified Theory of Acceptance and Use of Technology (UTAUT) model. This moderation is particularly evident in the connections between the core components and both behavioural intention and usage behaviour. Furthermore, it has been noted that gender, a subject of significance in the disciplines of sociology and social psychology, has a role in influencing the connections between core concepts and behavioural intention within the UTAUT model.

The current research utilised the Unified Theory of Acceptance and Use of Technology (UTAUT) as the conceptual framework to examine the influence of AISs on the FP of privately-owned firms in Mwanza City. Based on the theoretical framework, a hypothesis was formulated suggesting that there exist four key characteristics that exert a significant and immediate influence on persons' behavioural intention and usage behaviour, hence affecting their adoption of a specific system or technology. The constructs investigated in this study included Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions. As per Fuksa's (2013) research, the study will be directed by the four constructs identified by the researchers.

Performance expectancy is the measure of an individual's perception regarding the amount to which technology will assist them in effectively fulfilling their job duties. The perception mentioned is shaped by prior constructions of perceived ease of use. The assessment of progress within this framework involves the evaluation of various factors, including the efficacy of the system, its capacity to enhance productivity, its impact on performance, and its overall value for both the company and its staff.

According to the research conducted by Filipova (2019), In complex and fluid environments, the incorporation of sustainable social and environmental practises is anticipated to bolster a company's financial success. The ethical and socially responsible principles are of great importance within the realm of financial markets. Previous research has demonstrated that incorporating sustainability into company strategy can result in strategic benefits (Warren & Thomsen, 2012). These advantages are known to contribute to the long-term value for shareholders (Aggarwal, 2013; Mays, 2003) and the improvement of corporate reputation (Oh et al., 2017). The scholarly enquiry into sustainable development is supported by its potential advantages for both businesses and society. These advantages include the long-term viability of firms, the strengthening of competitive advantage, and the ability to boost a firm's corporate reputation (Payne & Raiborn, 2001).

Organisations that place a high emphasis on social responsibility and align their values with the United Nations Sustainable Development Goals (UN SDGs) have a substantial impact on wealth creation and the promotion of sustainable economic and social advancement. The alignment

indicated above leads to a competitive advantage based on the triple bottom line, hence enhancing FP. This study using fuzzy-set qualitative comparative analysis (QCA) to examine the various configurations of factors that influence the FP, specifically return on equity, of a specific collection of companies inside the IBEX 35 index. It is advisable for organisations to develop business models that integrate the Sustainable Development Goals (SDGs), as these models possess the capacity to protect the welfare of present and future generations.

Supatn and Puapradit (2019) There exists a prevailing consensus on the influential role of employee performance in shaping the overall performance of a company, a goal that is universally pursued by all firms with the aim of achieving optimisation. The continuous endeavour to thoroughly investigate and ascertain the variables that influence individual performance has been persistently pursued. The theoretical framework of the anticipation motivational theory, as established by Vroom, has been widely employed in the examination of employee motivation in many organisational contexts. The expectation theory has gained significant recognition as a key process theory in the field of industrial and organisational psychology. Vroom (1964) asserts that the recognition of employee performance as a crucial determinant of a company's performance is widely recognised. A multitude of scholarly investigations have been conducted to explore several aspects of management and psychology that contribute to the achievement of job success among employees. The results of the study indicate that factors such as anticipation, extrinsic instrumentality, and intrinsic valence have a direct impact on employee engagement. Additionally, these factors also have an indirect influence on job performance. Nevertheless, the study did not see any substantial influence of intrinsic instrumentality and extrinsic valence on employee engagement.

The Performance Expectancy Theory offers a theoretical framework for the analysis of internal control, which includes components such as the control environment, risk assessment, and monitoring.

Effort expectation pertains to the subjective perception of individuals regarding the level of comfort and usability they encounter when employing a specific information technology. The concept of effort expectancy involves various variables, including usability, seamless interaction, and perceived relevance of use.

The primary objective of Chao's (2019) study was to examine the behavioural intention of customers towards the adoption of mobile learning (m-learning). The use of the extended Unified Theory of Acceptance and Use of Technology (UTAUT) model was employed in this study. This extended model included supplementary moderators, namely perceived enjoyment, mobile self-efficacy, satisfaction, trust, and perceived danger.

The anticipation of effort is a significant determinant in studying user involvement, spanning several aspects such as information goods, staff engaged in electronic data

processing, delivered services, as well as knowledge and participation.

Social influence refers to the degree to which a person is subjected to society pressure in adopting a certain information technology. This pressure is governed by the subjective norms obtained from the theory of reasoned action. The evaluation of social influence includes its effectiveness in respect to peers, its adoption among peers, and its support by supervisors.

According to Sikarwar (2019), the concept of "Social Influence" refers to the phenomenon that involves the influence exerted by peers and parental socialisation on individuals. The concept of "social influence" refers to the strategic application of social power by an individual or group to alter the attitudes or behaviours of others in order to achieve a certain aim or desired outcome. The results of the study revealed a significant association between the concept of "social influence" and the financial decision-making of individuals inside the realm of digital banking. Additionally, it was seen that personal "values" and beliefs acted as a mediating factor in this relationship.

This study encompasses the analysis of user participation, encompassing information goods, electronic data processing staff and services, as well as knowledge and engagement, via the perspective of social impact.

The concept of an enabling situation pertains to the degree to which an individual considers their company as providing support for the planned change. Facilitating conditions refer to the evaluation of the system's accessibility, proficiency in system operation, and effective integration within the organisational culture.

The current research undertaken by Ambawaft et al. (2020) examines the impact of supportive conditions and user behaviours on the utilisation of technology inside Online Learning Platforms (OLP) in the Indonesian setting. Ensuring the effectiveness of education necessitates the incorporation of online learning, the development of persistence, and the achievement of learning outcomes using online platforms.

The findings of this study suggest that there is a requirement to establish and improve the availability of resources related to the utilisation of OLP technology, alongside the necessity to familiarise persons with the many functionalities of this technology. These architectures offer significant insights into the analysis of system infrastructure, including elements such as system installation, upkeep, and the accessibility of replacement components.

2.2 EMPIRICAL LITERATURE REVIEW

This part reviews previous studies related to this study, which have been conducted inside and outside Tanzania. This part is organized into three sections showing the relationship between system infrastructure and FP, user involvement and FP, and internal control and FP.

2.2.1 Systems infrastructure and FP

System infrastructure has enormous importance on FP if the AIS infrastructures are in good condition (Chude and Chude,

2022). Therefore, the company information technology officers or external information technology engineering firms should maintain the system well. The organization should ensure that there is sufficient availability of spare parts and system software at all times to ensure that the system is always in good shape in ensuring the FP of the companies (Thennakoon and Rajeshwaran, 2022). Hence, this study hypothesises that system infrastructure positively and significantly affects FP.

In a recent empirical study conducted by Thennakoon and Rajeshwaran (2022), the authors examined the association between AISs and FP within the context of Sri Lankan enterprises. A representative sample of around 165 companies was chosen from a population of 290 listed companies using the proportionate stratified random sampling method. The estimation of the sample size was conducted with an online tool specifically designed for calculating sample sizes. The parameters taken into account were a confidence level of 95% and a confidence interval of 5%. The research incorporates primary data, which was gathered through the administration of questionnaires, together with secondary data acquired from annual reports. To assess the quality of AIS, a self-administered questionnaire was developed, and the FP of the chosen companies was assessed by an examination of their annual reports, with a specific emphasis on the Return on Assets (ROA) statistic. The data is subjected to analysis using descriptive, correlational, and multiple regression approaches. The study's findings indicate a notable correlation between an organization's FP and the calibre of its AIS (AIS).

The primary objective of the study undertaken by Darmawan (2021) was to investigate the influence of AISs on the overall quality of financial statements. The present study especially examined the association within the framework of PT Nerounworks Indonesia. The primary aim of this research is to investigate the influence of AISs on the overall quality of financial reports within the context of PT. Neuronworks Indonesia. The employed research approach is descriptive associative methodology. The findings of the research indicate that effective management of the AIS at PT. Neuronworks Indonesia is crucial for maintaining the integrity and accuracy of its financial reporting.

Ahmad and Al-Shbiel (2019) conducted a study that investigated the influence of AIS on the overall operational effectiveness of small and medium-sized firms (SMEs) in the context of Jordan. The study's results indicate that the adoption of AIS has a substantial and advantageous impact on both financial and organisational performance. Based on the findings of their research, it can be deduced that organisations that have successfully implemented AIS infrastructures and efficiently utilised them in their operational processes exhibit a greater probability of attaining superior management outcomes in comparison to businesses that have not embraced such systems.

2.2.2 User involvement and FP

Active participation from stakeholders in the AIS is crucial throughout its entire lifecycle, encompassing the design phase

through to system deployment, to ensure that the system has a positive influence on FP. To enable the successful integration of the AIS with the existing system, it is crucial for system developers to incorporate the full requirements of the individual organisations (Khalid and Kot, 2021).

Anggraeni and Winarningsih (2021) conducted a study to examine the influence of AIS quality on the FP of private sector organisations in Indonesia. The current investigation utilised structural equation modeling (SEM) using the Partial Least Squares (PLS) technique to examine the data obtained from a sample of 72 individuals who were worked in luxury hotels situated in Bandung, West Java, Indonesia. The findings suggest that both the organisational structure and user participation in the use of AISs significantly influence the adoption of dependable AISs. Moreover, these elements exert both direct and indirect influences on the generation of precise and reliable accounting information. Additionally, it is important to acknowledge that a strong AIS holds considerable importance in the production of accounting information of superior quality.

The primary aim of the research conducted by Tutegyereize (2019) was to investigate the relationship between AISs and the FP of financial institutions in Uganda. The research findings suggest that the AIS offers useful insights into the debt performance within the capital structure. These insights hold significant importance for general managers, as they can employ them to strategically impact and enhance the overall organisational performance, specifically in relation to the monitoring of FP ratios. The study further determined that Pride Microfinance Limited utilises an AIS (AIS) to get more profound understanding of an organization's assets and to formulate investment strategies. The study acknowledged that AISs facilitate users in making well-informed judgements. Hence, the active engagement of users in the utilisation of systems plays a vital role in augmenting the FP of the organisation.

The research undertaken by Sutriani (2019) investigates the influence of AISs on the operational effectiveness of micro, small, and medium companies (MSMEs), specifically emphasising the intermediary function of financial statement quality. The research encompassed a sample size of 152 participants. The path diagram serves as a visual representation of the explicit causal connections among variables, which are supported by theoretical underpinnings. The research investigated individuals involved in the performance of regular chores and found that the system users have been actively involved. Therefore, it may be deduced that AISs exert a positive impact on the accuracy of financial statements. The impact of financial statement quality on the effectiveness of micro, small, and medium companies (MSMEs) within the trading industry is favourable. The utilisation of an AIS has a positive influence on the operational efficiency and overall performance of the micro, small, and medium-sized firm (MSME) trade sector. The accuracy of financial statements plays a crucial role in the positive impact of the AIS on the operation of the micro, small, and medium-sized enterprise (MSME) trade sector.

2.2.3 Internal Controls and FP

Al-Wael et al. (2020) assert that AISs have a significant impact on the generation of accounting data and financial reports, hence playing a vital role in the construction and maintenance of internal controls. The successful execution of internal controls is of paramount importance in mitigating accounting errors, encompassing occurrences of accounting misconduct, delays in the generation of financial reports, falsification of financial statements, and the dissemination of inaccurate financial information.

According to Masanja (2019), the presence of these flaws has the potential to result in the misrepresentation of financial data. The optimisation of a firm's FP can be attained through the implementation of efficient internal control mechanisms, which are helped by the utilisation of an AIS. Hence, the current study proposes that internal controls have a positive and significant influence on the FP of a firm.

The aim of the research conducted by Wanyonyi (2021) was to assess the impact of the adoption of an integrated financial management information system on the FP of Trans Nzoia County in Kenya. Descriptive statistics, including measures such as the mean, mode, and median, were employed to analyse the data. Moreover, the study utilised inferential statistics, specifically regression analysis and Pearson's correlation coefficient. The data was presented using statistical approaches, including frequency distribution tables, charts, and bar graphs. The data analysis was performed with SPSS version 17. The study findings indicate that Trans Nzoia County effectively utilises the Integrated Financial Management Information System (IFMIS), resulting in improved duty control and decreased discrepancies between budgeted expenditures and actual disbursements. Most Integrated Financial Management Information Systems (IFMIS) have effectively accomplished their goals, which include enhancing accountability and transparency, promoting public participation in decision-making processes, improving financial management practises, and mitigating risks. It has been discovered that Trans Nzoia County possesses the capability to develop efficient institutional strategies, establish legislative and administrative frameworks, foster market competition, and facilitate internal control and responsibility management through the utilisation of the Integrated Financial Management Information System (IFMIS). Therefore, the study's findings indicate that the adoption of an AIS improves the internal control mechanisms of the organisation, leading to improved FP.

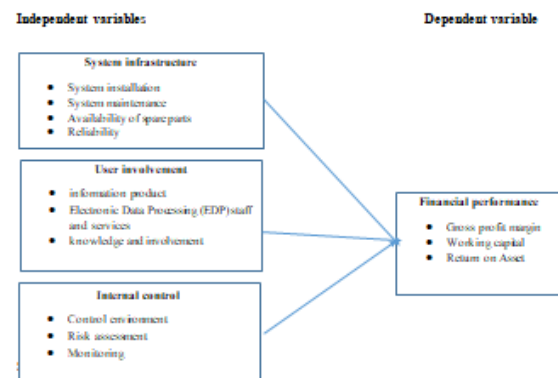
Dewi et al. (2019) conducted a study that yielded a noteworthy discovery, emphasising the significance of internal control systems in achieving financial accountability. The deficiency in the design and implementation of internal control systems is a contributing factor to the vulnerabilities seen in the financial systems of governmental agencies. The effectiveness of an internal control system plays a crucial role in determining the ability of a public sector institution to efficiently and legally administer its operations and finances in a manner that optimises cost.

The study conducted by Farida et al. (2020) investigated the influence of AISs, internal control mechanisms, and organisational culture on the overall quality of financial information. The present study employed a survey-based methodology, utilising the Consolidated Work Unit at the Financial Bureau or the Financial Centre at Ministries and State Institutions across Indonesia as the sample population. The implementation of the structural equation modelling (SEM) methodology is frequently utilised in tandem with the LISREL software application as a constituent of the data analysis procedure. The findings of the study suggest that the use of internal control systems, AISs, and organisational culture has a substantial impact on the quality of financial statements and performance.

2.3 Conceptual framework

The subsequent assumptions were established in order to examine the influence of AISs on FP. The present study posited that the FP of private enterprises in Mwanza City will be positively and significantly influenced by system infrastructure, user participation, and internal governance. The conceptual foundation for this enquiry is illustrated in Figure 2.1.

Figure 2.1: Conceptual framework



Source: Researcher's own construct, (2023)

3.0 METHODOLOGY

The study employed a quantitative research design to collect data for the purpose of evaluating the research question and examining the causal relationships among the variables. The population for this study consisted of 163 employees from a sample of private enterprises located in Mwanza City: Blue Coast Investment Limited, Nyanza Bottling Company Limited, Boart Long Year Limited, Sahara Media Limited, and Fluiconnecto. With the aid of Krejcie and Morgan's (1970) table in sample determination, 113 respondents was used in data collection out of 163 employees of the selected private companies in Mwanza City. This study used a simple random sampling technique in sample selection. It enabled the study to have a manageable number of representatives and facilitate easy sampling error estimation. The questionnaire methodology was utilised by the researchers as a method of data gathering in this investigation. The data collected from the surveys included a range of demographic factors of the participants, along with details related to system

infrastructure, user engagement, and internal control as the study's independent variable and financial performance as the study's dependent variable.

The analysis of the quantitative data obtained through a questionnaire was conducted using the Statistical Package for Social Sciences (SPSS version 21.0) in this study. Through this software, the study run correlation and regression analysis to determine the influence of independent variables, including system infrastructure, user interaction, and internal control, on the dependent variable of financial performance. The equation for multiple regression was as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where: Y= Financial Performance;

β_1 , β_2 , and β_3 are constants or unknown parameters;

X_1 = System infrastructure;

X_2 = User involvement;

X_3 = internal control;

e = Error term

3.1 Description of characteristics of respondents

The data unveiled that male participants constituted 54% of the total sample, corresponding to 61 respondents, which slightly exceeded the number of female participants who took part in the research (52 individuals, accounting for 46.0%). The results of this survey revealed that the age group with the largest frequencies and percentage of participants was 29-39 years old, with 43 individuals (38.1%). This was closely followed by the age group of 40-50 years old, with 30 individuals (26.5%). Based on the findings, it can be observed that the majority of the remaining participants fell within the age range of 18 to 28 years old, accounting for 21 individuals or 18.6% of the total sample. Subsequently, a smaller proportion of respondents, comprising 19 individuals or 16.8% of the sample, were aged beyond 50 years. This study's findings also indicated that the highest frequencies and percentage of respondents, which was 34 respondents, equivalent to 30.1%, had bachelor degree level, followed by respondents with diploma level of education who accounted for 27.4%, equivalent to 31 respondents. The rest of the respondents had postgraduate degrees [23(20.4%)], followed by those with certificate level of education [17(15.0%)] and secondary level of education [8(7.1%)]. It was revealed that 40 respondents equivalent to 35.4% were working at Nyanza Bottling Co. Ltd, followed by 23 respondents equivalent to 20.4% working at Blue Coast Investment. The findings also indicated that 18 respondents, which is equivalent to 15.9%, were working at Fluiconnecto, followed by those working at Boart Long year Limited [17(15.0%)] and those working at Sahara Media Limited [15(13.3%)]. Additionally, the results of the study revealed that 48 participants, accounting for 42.5% of the total respondents, possessed a work experience ranging from 6 to 10 years. This was closely followed by individuals with a work experience of 11 to 15 years, comprising 29 respondents or 25.7% of the total sample. The results also revealed that the remaining participants possessed professional experience ranging from 0 to 5 years, constituting 26 individuals or 23.0% of the sample.

Additionally, there were 10 participants (8.8%) who reported having work experience exceeding 15 years.

4.0 RESULTS

This part presents the findings obtained through questionnaire as a prime method of data collection utilized in this study. This study aimed to investigate the impact of system infrastructure, user involvement, and internal controls on the FP of private companies.

4.1 The effect of system infrastructure on FP in private companies

The objective of this study was to examine the impact of system infrastructure on the FP of privately-owned enterprises. Based on the results obtained from descriptive statistics, it was observed that the majority of respondents (38.1%, n=43) expressed agreement with the notion that implementing an AIS in the organization yields beneficial outcomes for its FP. Furthermore, the data unveiled that the respondents who strongly agreed that regular system maintenance is crucial in enhancing the financial reports of the organization constituted the largest frequency and proportion, accounting for 52 individuals or 46.0% of the total respondents. It is imperative that spare components be readily accessible in order to promptly address any maintenance needs that may arise inside the system [55(48.7%)]. The results of the study also revealed that a significant number of respondents expressed strong agreement with regards to their company's possession of robust software for financial record-keeping (53 respondents, representing 46.9% of the sample). Furthermore, a majority of respondents (59 respondents, accounting for 52.2% of the sample) indicated that their company utilizes a shared data storage system for accounting records. Additionally, a considerable proportion of respondents (57 respondents, constituting 50.4% of the sample) reported that every department within their company is interconnected with the company's operating system. The detailed presentation of these findings may be seen in Table 4.1.

Furthermore, the results obtained from the correlation study revealed a substantial positive association between system infrastructure and FP, with a correlation coefficient of 0.657 and a statistically significant p-value of 0.000 (refer to Table 4.4). The results obtained by doing multiple regression analysis revealed a statistically significant and positive relationship between system infrastructure and the FP of private enterprises. According to the beta coefficients presented in Table 4.5, there is a statistically significant relationship between system infrastructure and FP. The beta coefficient suggests that system infrastructure contributes to FP by 16.0% at a significance level of 0.004.

These findings align with previous studies conducted by Chude and Chude (2022), Thennakoon and Rajeshwaran (2022), Khalid and Kot (2021), and Masanja (2019), which demonstrated that the presence of a robust system infrastructure positively and significantly impacts FP. Chude and Chude (2022) have highlighted the significant impact of system infrastructure on FP, particularly when the AIS

infrastructures are well-maintained. Therefore, the scholar proposed that the maintenance of the system should be entrusted to either the company's information technology officers or external information technology engineering firms. According to Thennakoon and Rajeshwaran (2022), it is imperative for organizations to maintain a consistent supply of spare parts and system software to ensure the continuous functionality and optimal performance of their systems. This practice is crucial in safeguarding the FP of firms. Furthermore, Masanja (2019) highlighted the importance of

management's responsibility in ensuring the installation and regular maintenance of the AIS system infrastructure. This is crucial for maintaining the optimal condition of the system and ultimately achieving the desired FP of the organization. In addition, the study conducted by Khalid and Kot (2021) yielded the finding that the system infrastructure of AIS has a significant and beneficial influence on the management of FP. It is advisable to see AIS as a pivotal element when an organization's business purpose is to achieve long-term enhancement in FP management.

Table 4.1: Respondents' opinions on the effect of system infrastructure on FP

Statements	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree	
	F	%	F	%	F	%	F	%	F	%
The installation of an AIS in the company has a positive effect on the company's FP.	3	2.7	24	21.2	7	6.2	43	38.1	36	31.9
Regular system maintenance is vital in improving the financial reports of the company	5	4.4	14	12.4	3	2.7	39	34.5	52	46.0
The spare parts should always be available to carry out maintenance on time if the system encounters some problems	6	5.3	8	7.1	2	1.8	42	37.2	55	48.7
Our Company have strong software used in keeping financial records	8	7.1	10	8.8	4	3.5	38	33.6	53	46.9
The Company have common data storage for Accounting records	3	2.7	4	3.5	3	2.7	44	38.9	59	52.2
Every department is connected to the operating system of the Company	3	2.7	3	2.7	4	3.5	46	40.7	57	50.4

4.2 The Effect of user involvement on FP in private companies

This study intended to identify user involvement's effect on private companies' FP. The findings of this study using descriptive statistics indicated that the highest frequency and percentage of respondents strongly agreed that the company should recruit staff who have appropriate skills and expertise in AISs to improve FP [47(41.6%)], employees of the company should be given regular training on AIS to enhance their skills on system usage [54(47.8%)] and employees should be involved from the design stage of system development to the implementation process to achieve organization's FP [57(50.4%)]. It was also revealed that the highest frequency and percentage of respondents strongly agreed that staff and service are the key elements of their company operating activities [48(42.5%)]. Similarly, the highest frequency and percentage of respondents agreed that they are happy with the participation of employees in the system development [32(28.3%) and they experience some challenges in the system operation due to networking [43(38.1%)]. These findings are presented in Table 4.2.

Moreover, the findings through correlation analysis indicated that user involvement strongly correlates with FP as $r = 0.785$

with a significance value of 0.000 (See Table 4.4). The results obtained through the application of multiple regression analysis revealed a statistically significant and favorable relationship between user involvement and the FP of private enterprises. Beta coefficients indicated that user involvement contributes to FP by 43.2% at a significance level of 0.000 (See Table 4.5).

These findings concur with the findings of other researchers, such as Anggraeni and Winarningsih (2021), Tutegyerize (2019), and Jeannette (2016), that user involvement positively and significantly influences FP. Anggraeni and Winarningsih (2021) demonstrated that the general organizational structure and user involvement in system usage significantly influence the use of quality AISs and both directly and indirectly promote the generation of high-quality accounting data. Additionally, Tutegyerize (2019) acknowledged that AISs allow users to make wise decisions. Hence, user involvement in system usage is vital in improving the company's FP. Furthermore, Jeannette (2016) concluded that low user involvement is one of the factors hindering the FP of the companies using AISs. The study recommended that training and user involvement should be emphasized to ensure that AIS improves the company FP.

Table 4.2: Respondents’ opinions on the effect of user involvement on FP

Statements	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree	
	F	%	F	%	F	%	F	%	F	%
The company should recruit staff who have appropriate skills and expertise in AISs to improve FP	9	7.9	17	15.0	6	5.3	34	30.1	47	41.6
Employees of the company should be given regular training on AISs to enhance their skills on system usage	2	1.8	12	10.6	3	2.7	42	37.2	54	47.8
Employees should be involved from the design stage of system development to the implementation process to achieve the organization’s FP	5	4.4	8	7.1	4	3.5	39	34.5	57	50.4
We are happy with the participation of employees in the system development	16	14.2	27	23.9	9	7.9	32	28.3	29	25.7
We experience some challenges in the system operation due to networking	9	7.9	15	13.3	5	4.4	43	38.1	41	36.3
Staff and Service are the key elements of our company's operating activities	7	6.2	17	15.0	8	7.1	33	29.2	48	42.5

4.3 The effect of internal controls on FP in private companies

This study intended to ascertain the effect of internal controls on FP in private companies. The findings through descriptive statistics indicated that the highest frequency and percentage strongly agreed that AIS provides accounting data useful for internal controls through auditing [52(46.0%)], AIS provides financial reports useful in carrying out auditing [56(49.6%)] and AIS plays a great role in ensuring compliance in an organization [58(51.3%)]. It was also revealed that the highest frequency and percentage of respondents strongly agreed that AIS plays a significant role in producing realistic audit reports [55(48.7%)], the company have a good environment for internal control of financial transactions [44(38.9%)] and the company information and communication system helps to reduce challenges in the company’s daily operation [57(50.4%)]. These findings are presented in detail in Table 4.3.

Furthermore, the findings through correlation analysis indicated that internal control strongly correlates with FP as $r = 0.785$ with a significance value of 0.000 (See Table 4.4).

The findings through multiple regression analysis indicated that internal control has a positive and significant effect on the FP of private companies. Beta coefficients indicated that internal control contributes to FP by 46.2% at a significance level of 0.000 (See Table 4.5).

These findings are in line with the findings from other studies, including Wanyonyi (2021), Mansoor and Kagoro (2021), and Al-Wael *et al.* (2020), which revealed that internal control has a positive and significant effect on FP. As an example, Wanyonyi (2021) indicated that an AIS improves the company’s internal control, leading to improved FP. In their study; Mansoor and Kagoro (2021) found that management information systems improve financial reporting's accuracy, improving internal control. Hence, they suggested that the school make an effort to maintain an efficient management information system because doing so is crucial for other operations as well as financial reporting and accuracy in internal control. The study indicated that internal control accuracy leads to improved FP of the institution. Al-Wael *et al.* (2020) added that internal control is a mediator in the connection between the AIS and FP.

Table 4.3: Respondents’ opinions on the effect of internal controls on FP

Statements	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree	
	F	%	F	%	F	%	F	%	F	%
AIS provides accounting data useful for internal controls through auditing	4	3.5	7	6.2	6	5.3	44	38.9	52	46.0
The AIS provides financial reports useful in carrying out auditing	6	5.3	12	10.6	4	3.5	35	30.9	56	49.6

AIS plays a great role in ensuring compliance in an organization	5	4.4	6	5.3	2	1.8	42	37.2	58	51.3
AIS plays a significant role in producing realistic audit reports	4	3.5	11	9.7	5	4.4	38	33.6	55	48.7
The Company have a good environment for internal control of financial transactions	13	11.5	18	15.9	6	5.3	32	28.3	44	38.9
The company information and communication system helps to reduce challenges in our daily operations.	-	-	4	3.5	7	6.2	45	39.8	57	50.4

4.4 Overall Results Through Inferential Analysis

This section presents data through inferential analysis through correlation analysis and multiple regression analysis in order to determine the relationship between the study’s independent variables and dependent variables.

4.4.1 Correlation analysis

Within this particular segment, the independent factors, namely system infrastructure, user involvement, and internal control, were examined for their correlation with FP, which served as the dependent variable in this study. The objective of this study was to evaluate the influence of AISs on FP. The findings of the research indicated a significant positive correlation ($r = 0.657$) between system infrastructure and FP. The observed association exhibited statistical significance with a p-value of 0.000. Additionally, it was disclosed that the correlation coefficients between user involvement and financial success yielded a value of 0.785, accompanied with a significance level of 0.000. Moreover, the observed correlation coefficient between internal control and FP was found to be 0.785, indicating a strong positive relationship. This result was statistically significant, as evidenced by the p-value of 0.000, suggesting that the association between these two variables is unlikely to have occurred by chance. The results of this study suggest that the independent variables related to the AIS, such as system infrastructure, user involvement, and internal control, exhibit a significant correlation with FP (refer to Table 4.4). According to Wileman and Jary (1997), a correlation coefficient (rs) within the range of 0.6 to 0.79 can be considered strong.

Table 4.4: Correlation results

		1	2	3	4
1. FP	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	113			
2. System infrastructure	Pearson Correlation	0.657	1		
	Sig. (2-tailed)	0.000			
	N	113	113		
3. User involvement	Pearson Correlation	0.785	0.599	1	
	Sig. (2-tailed)	0.000	0.000		
	N	113	113	113	
4. Internal control	Pearson Correlation	0.785	0.516	0.557	1
	Sig. (2-tailed)	0.000	0.000	0.000	
	N	113	113	113	113

4.4.2 Multiple Regression Results

The study employed multiple regression analysis to ascertain the direction of the association between variables pertaining to AISs, including system infrastructure, user involvement, and internal control, and FP, which serves as the dependent variable in this study. Table 4.5 shows a coefficient figure of

multiple regressions, demonstrating the supportive model. The regression model tested FP can be influenced by various factors related to AISs, including system infrastructure, user involvement, and internal control.

Therefore the results indicated that system infrastructure is sufficiently contributing to FP by 0.160, which is equivalent to 16.0%, whereby the relationship is significant at p-value= 0.004. The findings of the study indicate that there exists a notable and favourable correlation between user engagement and FP. It is crucial as it contributes to FP by 0.432,

equivalent to 43.2%, whereby the relationship is significant at p-value 0.000. It was also revealed that internal control is sufficiently to contribute to FP by 0.462, equivalent to 46.2%, whereby the relationship is significant at p-value= 0.000 (See Table 4.5).

Table 4.5: Multiple regression analysis results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.911	.238		3.820	.000
1 System infrastructure	.229	.078	.160	2.926	.004
User involvement	.557	.073	.432	7.647	.000
Internal control	.563	.064	.462	8.754	.000

a. Dependent Variable: FP

5.0 DISCUSSIONS

The aim of this study was to assess the impact of AISs on the FP of privately owned firms in Mwanza City. To achieve this objective, the study incorporated three discrete independent variables, namely system infrastructure, user engagement, and internal control. The researchers employed multiple regression analyses to evaluate the influence of different variables on the FP. The current study was motivated by three specific objectives in the given environment. The objectives of this study included assessing the relationship between system infrastructure and the FP of private enterprises, examining the impact of user involvement on the FP of private enterprises, and investigating the effect of internal controls on the FP of private enterprises.

The empirical evidence about the influence of system infrastructure on the FP of private firms has uncovered a significant and positive association between system infrastructure and FP. The FP of an organisation is significantly influenced by its system infrastructure, as evidenced by a Beta value of 0.160 (representing a 16.0% contribution) and a p-value of 0.004, which is statistically significant.

The results presented in this study align with other research undertaken by Masanja (2019), Darmawan (2021), Ahmed and Al-Shbiel (2019), Putri (2023), and Khalid and Kot (2021). These studies have similarly established a significant correlation between system infrastructure and FP. In a recent study, Darmawan (2021) highlighted the importance of efficiently managing system infrastructure to optimise the influence of the AIS on a firm's FP. Additionally, Masanja (2019) has demonstrated the significance of management's responsibility in ensuring the appropriate installation and consistent maintenance of the AIS system infrastructure to effectively attain the FP goals of the organisation.

The current study has identified that user engagement has a positive and statistically significant influence on the FP of privately-owned firms located in Mwanza City. The beta

coefficient of 0.432 demonstrates the substantial impact of user interaction on FP, accounting for 43.2% of the overall contribution. The observed connection has statistical significance, as indicated by a p-value of 0.000.

The current study's results, as mentioned in the previous paragraph, are consistent with the findings of previous studies conducted by Anggraeni and Winarnigsih (2021), Tutegereize (2019), Sutriani (2019), and Jeannette (2016). These studies also concluded that user involvement has a positive and statistically significant influence on FP. The adoption of trustworthy AISs is influenced significantly by the overall organisational structure and user engagement in system utilisation, as demonstrated in a study done by Anggraeni and Winarnigsih (2021). The aforementioned influence is noted to exert both direct and indirect impacts on the generation of precise accounting information, ultimately resulting in improved FP. Moreover, the research conducted by Tutegereize (2019) has shown that AISs play a crucial role in enabling users to make well-informed and cautious decisions. Hence, the active engagement of users in the utilisation of systems is of paramount importance in bolstering the FP of the organisation.

Furthermore, the study conducted by Sutriani (2019) shown the essentiality of user involvement in the effective utilisation of AISs through participation in training sessions and workshops. This methodology enables the identification and assessment of the influence of AISs on the FP. Jeannette's (2016) study yielded empirical evidence that substantiates the thesis that user engagement plays a pivotal role in augmenting FP.

The main objective of this research was to investigate the influence of internal controls on the FP of privately-owned firms. The results of the current study demonstrate a strong and positive correlation between internal control and the FP of private firms in Mwanza City. Based on the examination of the Beta value and p-value, it can be inferred that the existing internal control mechanisms are sufficient and exert a significant influence on FP, accounting for 46.2% of the

observed variability. The statistical significance of this link is supported by a p-value of 0.000.

The current results are consistent with prior studies conducted by Al-Wael et al. (2020), Chude and Chude (2022), Wanyonyi (2021), and Mansoor and Kagoro (2021), which have also shown that internal control has a beneficial and statistically significant impact on the FP of organisations. The present investigation, carried out by Wanyonyi (2021), revealed that the introduction of an AIS had a favourable influence on a firm's internal control systems, leading to improved FP. The authors Chude and Chude (2022) underscored the importance of integrating AISs with internal controls for organisational purposes. The integration of various financial data enables a thorough monitoring process, which in turn enhances the company's decision-making abilities and ultimately contributes to the improvement of its FP. Moreover, the research conducted by Al-Wael et al. (2020) emphasises the significance of internal control as a linking mechanism between the AIS and FP. Therefore, in order to determine the influence of the AIS on FP, it is crucial for organisations to prioritise the integration of the AIS in all internal control mechanisms, as it has been observed to have a positive effect on FP.

6.0 CONCLUSION AND RECOMMENDATIONS

6.1 CONCLUSION

This section describes the conclusions reached by the study in respect to the study's specific objectives. Objective 1 intended to determine system infrastructure's effect on private companies FP. The study concludes that system infrastructure positively and significantly contributes to private companies' FP. Objective 2 intended to identify user involvement's effect on private companies' FP. The study concludes FP in private companies is positively and significantly influenced by user involvement. Objective 3 intended to ascertain the effect of internal controls on FP in private companies. Concerning the findings, the study concludes that internal control positively and significantly contributes to FP in private companies. Overall, this study concludes that AISs significantly contributed to FP in private companies, including Blue Coast Investment, Nyanza Bottling Co. Ltd, Boart Long Year Limited, Sahara Media Limited, and Fluiconnecto. This is because it was confirmed that AIS variables, including system infrastructure, user involvement, and internal control positively and significantly influence FP in private companies.

6.2 RECOMMENDATIONS

With respect to the findings in all research objectives, this study has reached the following recommendations:

Firstly, this study highly recommends that private companies install AIS in their organizations to conduct their accounting activities and have good financial controls and performance. This will improve service delivery, track the company's incomes and expenditures, and attain FP.

Secondly, the study strongly recommends that after installing the AIS in their organization, they should ensure continuous

improvement of system infrastructures to improve FP. This includes installing relevant software and the availability of spare parts, which facilitate smooth implementation of financial activities, which in turn leads to high FP.

Thirdly, the study suggests that private companies which use AISs should employ employees with relevant skills using AISs in financial activities. Additionally, the study also recommends that the companies provide training to its employees on AISs to have up-to-date knowledge on using the system in financial management. This will enable private companies to realize FP after installing the system in their organization.

Fourthly, the study strongly recommends that the organisation involve the employees and any important stakeholder from the first step before installation of AIS and after installation to realize FP. This will facilitate the smooth adoption of the technology by the employees who are the prime users of the system.

Fifthly, the study strongly recommends that AISs be used for internal controls to make private companies realize FP. This is because the system can track the fraudulent practices in the organization's financial transactions. Using paperwork in internal control creates loopholes for fraudulent practices. Hence, AISs should always be used to address the situation.

Sixthly, the study recommends that policymakers make and enforce policies and regulations about adopting and implementing AISs in private organisations ensure transparency in accounting data. This will enable the government to track the financial records of all institutions, enabling detection of fraudulent acts, money laundry, tax evasion, and so on.

Seventhly, the study recommends that researchers conduct more research on this problem to add empirical evidence and enable companies to realize the importance of AISs in the FP of the organization. Section 5.4 below presents the areas for further study; interested researchers should consider the areas for further study in future studies.

6.3 AREA FOR FURTHER STUDY

This study opens avenues for further study related to the previous study. A study like this can be done in other regions in Tanzania, such as Dar es Salaam, Iringa, Mbeya, and Tanga, where there is a potential for attracting private companies to the city. This will motivate private companies to adopt AISs in their daily operations to improve accuracy, internal controls, audits, and FP as a whole. Future researchers can adopt other variables concerning AIS verifiability, accuracy, and reliability to measure their effect on FP. The current study already measured the effect of three variables' effect on FP: system infrastructure, user involvement, and internal control.

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