

**ACCOUNTING INFORMATION AND FINANCIAL DECISION MAKING OF
SELECTED NON-GOVERNMENT ORGANIZATIONS IN MUKONO DISTRICT**

RUTH NAMBIRIZI

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**UGANDA CHRISTIAN
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DECLARATION

I, NAMBIRIZI RUTH, hereby declare that this research report is my original work and it has not been submitted to any other university for any academic award or purpose

SIGNATURE

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
NAMBIRIZI RUTH

04/09/2024

DATE

APPROVAL

This research report has been under my supervision and it is cleared for submission or it has been submitted with my authority as a university supervisor

SIGNATURE: 

DR. MUGISHA HENRY

DATE: 4/9/2024

DEDICATION

To Almighty God through His only begotten son our Saviour Lord Jesus Christ, my father Eriab Musinguzi, my mother Mukonyezi Jackline, my brother Agondenze Francis Male and all my friends, who encouraged and supported me throughout my study period both morally, financially and spiritually. May the Almighty God bless you all.

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LIST OF TABLES

Table 1: Showing Gender respondents	17
Table 2: Showing the age of respondents participated in the study.....	18
Table 3.4: Showing marital status of the respondents	19
Table 4.5: Showing education level of the target respondents	19
Table 4.6: The different categories of respondent	21
Table 4.10: The effect of reliability of financial statements on financialdecision.....	23
Table 4.11: The relationship between faithful representation and financial decision	25

TABLE OF CONTENT

DECLARATION	Error! Bookmark not defined.
APPROVAL	ii
DEDICATION	iii
ACKNOWLEDGEMENT	iv
LIST OF TABLES	v
TABLE OF CONTENT	vi
ABSTRACT.....	x
CHARPTEr ONE	1
1.1 INTRODUCTION	1
1.2 BACKGROUND OF THE STUDY	1
1.3 STATEMENT OF THE PROBLEM	2
1.4 Purpose of the study.....	3
1.5 RESEARCH OBJECTIVES	3
1.5.1 General objectives.....	3
Specific objectives	3
1.6 Research questions.....	3
1.7 Scope of the study	4
1.7.1 Subject scope	4
1.7.2 Time cope.....	4
1.7.3. GEOGRAPHICAL SCOPE	4
CONCEPTUAL FRAMEWORK.....	4
1.8 Significance of the study.....	5
1.9 Limitations of the study	5

CHAPTER TWO	6
LITERATURE REVIEW	6
2.1 Introduction.....	6
2.2 The effects of reliability on financial statements on financial decision makingof	7
2.2: The relationship between faithful representation and financial decisionmaking in NGOs	8
2.3 The effects of completeness of financial information and financial decisionmaking in NGOs.	10
CHAPTER THREE	11
METHODOLOGY	11
3.1 Introduction.....	11
3.2 Research Design.....	12
3.3 Population	12
3.4 Sample size	12
Table: showing the sample population of the respondents.	12
3.5. Sampling techniques	13
3.6 Sources of Data.....	13
3.6.1 Secondary data.....	13
3.6.2 Primary data:	13
3.7 Data collection tools	13
3.7.1 Questionnaire	14
3.7.2 Interviews.....	14
3.8 Research instrument.....	14
3.9 Validity and reliability of data	15
3.9.1 Validity of the data.....	15
3.9.2 Reliability of the data.....	15

3.10 Data processing, data analysis, presentation	15
3.10.1 Ethical Considerations	16
CHAPTER FOUR.....	16
DATA PRESENTATION, INTERPRETATION AND ANALYSIS OF FINDINGS	16
4.0 Introduction.....	16
4.1 General information of the respondents.....	17
4.1.1 Gender of respondents.	17
Table 1: Showing Gender respondents	17
4.1.2 Age of respondents	17
Table 2: Showing the age of respondents participated in the study.....	18
4.1.3 Marital status.....	19
Table 3.4: Showing marital status of the respondents	19
4.1.4 Education level of respondents	19
Table 4.5: Showing education level of the target respondents	19
4.1.5 Working experience	20
Figure 4.5: Showing working experience of the target respondents.....	20
4.1.6 Categories of respondents	21
Table 4.6: The different categories of respondent	21
4.2 Presentations of the research findings as per the research objectives.....	23
Table 4.10: The effect of reliability of financial statements on financial decisionmaking of NGOs	23
Table 4.11: The relationship between faithful representation and financial decisionmaking in NGOs?.....	25
4.3 Analysis of Research Findings.....	28
4.4 Conclusion	29
CHAPTER FIVE	30

DISCUSSION OF THE SUMMARY, FINDINGS, CONCLUSIONS AND RECOMMENDATIONS	30
5.1 introduction.....	30
This chapter shows the detailed discussions of the major findings, conclusion drawn, recommendations and suggestions on areas of future research.	30
5.2 Summary of Findings.....	30
5.2.1Demographic Information.....	30
5.2.2 Effect of Reliability of Financial Statements.....	30
5.2.3 Relationship between Faithful Representation and Financial Decision-Making.....	31
5.2.4 Effects of Completeness of Financial Information	31
5.3 Discussion of Findings.....	32
5.3.1Effect of Reliability of Financial Statements.....	32
5.3.2 Relationship between Faithful Representation and Financial Decision-Making.....	33
5.3.3 Effects of Completeness of Financial Information	34
5.4. Conclusion	35
5.5 Recommendation	35
REFERENCES	36
APPENDICES	37

ABSTRACT

The study based on the effect of accounting information and financial decision making of Non-Government Organization. The study was carried out in Mukono District, Uganda at NGOs. The study brings out to evaluate the impact of financial statement reliability on non-governmental organizations' financial decision-making processes; investigate the relationship between faithful representation and financial decision-making; and investigate the relationship between completeness of financial information and financial decision-making in non-governmental organizations. A study of relevant literature was carried out on faithful representation and financial decision making. Given the nature of the aims and the time constraints for conducting this research, a cross-sectional study design was chosen to be the most appropriate. In order to demonstrate what was present in NGOs in Mukono District, both qualitative and quantitative research approaches were employed, and the data was analyzed using qualitative methods.

Purposive and basic random sampling were used to select a population of 70 people. Closed-ended questionnaires created from the study's goals and scored on a 5-point Likert scale were used to collect primary data. Secondary data was collected from secondary data sources and provided in the form of frequency tables and frequency tabulation analysis. According to the survey, managers, suppliers, government organizations, employers and their union representatives, and members of the accounting department all need the accounting information.

According to the results, accurate, timely, completed, clear, and cost-benefit balanced information is necessary for successful accounting and financial decision making. The study came to the conclusion that the accountant's knowledge demonstrated the impact of risk and uncertainty as well as the range of possible outcomes while making decisions. It was suggested that non-governmental organizations make good use of accounting information systems to confirm the quality of the accounting data that the accountants offer, and that accounting standards be developed using a precedent database that is based on management systems.

CHAPTER ONE

1.1 INTRODUCTION

In this chapter, the research will focus on the background of the study statement of the problem, purpose of the study, objectives of the study, research questions, scope of the study also included in this chapter are the significance of the study and limitations of the study.

1.2 BACKGROUND OF THE STUDY

Non-governmental organizations (NGOs), according to Villain (2006), are businesses that offer voluntary services to the general public in the areas of public health, science, religion, education, literature, and charity. Since from the end of the Cold War, non-governmental organizations (NGOs) have become significant players in areas of humanitarian relief, human rights advocacy, and development. Donors don't give aid directly to host governments; instead, they go through NGOs, as stated by Bennett (2018), Harrell-Bond (2019), the British Council (2020), and Adiin-Yaansah (2017). This is the result because nongovernmental organizations are thought to have benefits over governments. It's often acknowledged that non-governmental organizations (NGOs) are more capable of local community interaction, more committed, adaptable in their decision-making, and financially responsible.

In "Fundamental Accounting Principles," published in 2002, Kermit D. Larson, John J. Wild, and Barbara Chiappetta state that an accounting information system refers to a way to gather, process, and organize data from events and transactions in a way that is useful to decision makers. Decision makers get the outcomes of accounting information's collection, organization, and evaluation of transaction and event data in an appropriate manner. They further argue that the growing complexity of corporations and the increased need for accounting information systems make these systems essential for information consumers, both internal and external, to make informed decisions.

The accounting process involves analyzing, assessing, recording, and notifying regulatory bodies, tax collecting agencies, and oversight groups about these activities on a global scale. The financial statements used in accounting give an overview of a company's operations, financial situation, and cash flows. They offer a concise synopsis of the financial activities that take place throughout an accounting period. According to the International Accounting Standards (IAS), accounting

information is the data and financial records that a company maintains and includes in its financial statements. This data involves aspects such as revenue, expenses, assets, liabilities, and equity that have an effect on the organization's financial performance and position. Collier, P. M. (2015). Accounting data supports the organization's planning and forecasting efforts. Setting financial objectives and creating a budget, for instance, are important tasks that significantly rely on.

However, accounting information, while valuable for decision making, can lead to poor decision making under certain circumstances. For instance, incomplete information, if accounting data is incomplete or lacks relevant details, decision makers may overlook crucial factors when evaluating options, leading to suboptimal choices (Miller & Bahnson, 2017). Also, outdated financial data may not accurately reflect the current financial position of the organization, leading to decisions based on inaccurate or obsolete information (Dichev, 2017).

Decision-makers should analyze information critically (Johnson, 2021), consult experts when needed, use additional data sources in addition to accounting information (Smith, 2020), and consider both non-financial and financial aspects when making decisions (Davis, 2023) in order to lower these risks. In addition to implementing stringent internal controls and moral standards, businesses should ensure the reliability and correctness of accounting information (Taylor, 2020; Miller, 2021).

1.3 STATEMENT OF THE PROBLEM

Foreign and domestic NGOs played a critical role in promoting social and economic progress by assisting in the fight against poverty and mitigating the unfavorable consequences of structural development programs. However, there are a number of obstacles that must be overcome in order to pursue non-governmental organization operations. These obstacles include financial constraints, political power, lack of focus, ambiguous operational standards, and a conflict between responsibilities and objectives. These have created and strengthened the negative view of what NGOs' actual objectives are (Bazzi, 2021; Banks & Hulme, 2020). Mukono's non-governmental groups are unable to provide development-aiding services. Since this is the case, the researcher intends to do research in this field to determine what essential elements are required for non-governmental

To make sound organization decisions in the current economic climate, a management team must have access to a wealth of accurate and pertinent accounting data. The impact of accounting information on the viability and functioning of non-governmental organizations is not well understood.

Consequently, the issue that has to be addressed is how accounting information use affects the financial decision-making and resource allocation processes inside non-governmental organizations that serve senior citizens and their grandkids.

1.4 Purpose of the study.

The purpose of the study is to examine the effect of accounting information and decision making of the selected NGOs within Mukono district.

1.5 RESEARCH OBJECTIVES

1.5.1 General objectives.

The general objectives of the study were to find out the effects of the accounting information systems on the financial decision making of the non-governmental organizations (NGOs).

Specific objectives

- (i) To assess the effect of reliability of financial statements on financial decision making of NGOs.
- (ii). To examine the relationship between faithful representation and financial decision making.
- (iii). To examine the completeness of financial information and financial decision making in non-government organizations.

1.6 Research questions.

- (i) What are the effects of the reliability of financial information on financial decision making in non-government organizations?
- (ii) What is the relationship between faithful representation and financial decision making in NGOs?

(iii) To what extent does the completeness of financial statements affect financial decision making in non-government organizations?

1.7 Scope of the study

1.7.1 Subject scope

The research is conducted on the effects of accounting information on decision making of non-government organizations. The research is based on the objectives of the study so the study is based on the role of NGOs, challenges faced and mechanisms to improve performance of NGOs.

1.7.2 Time cope

The research is going to be carried out for a period of two months that is to say (July to August 2024). The time is chosen because it will give an ample time for the researcher to conduct a meaningful study the fact that there is less academic activity at the university.

1.7.3. GEOGRAPHICAL SCOPE

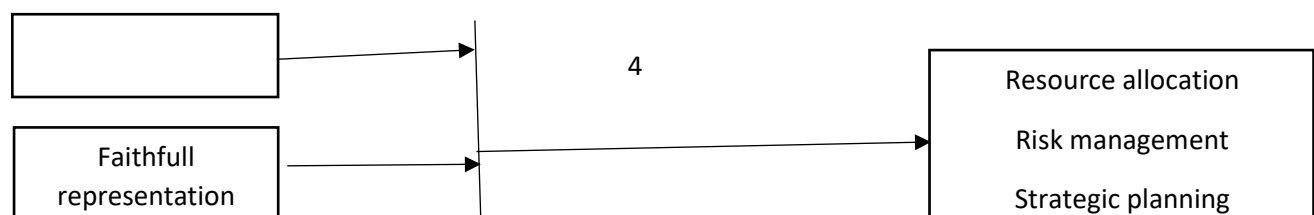
The research is going to be conducted in Mukono Municipality located around 20 Kilometers from Kampala city center. (Wikipedia 20~ July 2024) This is because of the district houses many Non-Governmental Organizations.

CONCEPTUAL FRAMEWORK

The purpose of this study is to determine if accounting data significantly influences the financial decision-making of nongovernmental organizations. Accounting data is crucial for non-governmental organizations' financial management, impact assessment, risk management, and strategy development. Enabling effective financial management and decision-making is the main objective of accounting data in firms.

Accounting information

Financial Decision making



Reliability

Source: Bwogi, M. (2016). *Implementation of Public Policies at Local Level in Uganda. A Case Study of National Agricultural Advisory Services (NAADS) in Mukono District Local Government* (Master's thesis, The University of Bergen).

Figure 1 illustrates how accounting data influences organizational decision-making. The independent factors are the impacts of accounting information, completeness, faithful representation, and dependability of financial information; the dependent variables are resource allocation, strategic planning, and risk management in Uganda. The study will use both analytical and descriptive research methods in addition to secondary data. The data acquired from these non-governmental organizations will be put to use.

1.8 Significance of the study

By achieving the above objectives, this research provided insights into the effectiveness of accounting information in managing risks, economic growth, resources of the organization and informs decision makers on how to use accounting information to manage making decisions and promote economic development.

1.9 Limitations of the study

The researcher may meet the following limitations in the process of the research

The researcher may meet a problem of language barrier. This may be a limitation since Mukono is comprised of people of different tribes.

The researcher may also lack enough materials where to get the related literature. This may affect the smooth running of research activities.

Also, some respondents may hide some information from the researcher. This is a limitation since the researcher is interested in getting full information about the effects of accounting information on decision making of non-government organizations.

The researcher may also lack enough research skills, that is to say, skills of renewing the related literature and confidentiality.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction.

This chapter represents a stipulation of related literature in line with the topic of study with key emphasis to the research objectives. It involves information got from text books, magazines, journal and internet that gives what other authors have written about the topic.

2.2 The effects of reliability on financial statements on financial decision making of NGOs.

In order to maintain financial accountability and openness, non-governmental organizations (NGOs) which are mostly funded by grants and contributions should ensure that their financial reports are accurate. Houghton et al. (2018) argue that maintaining donor confidence and ensuring continued support required accurate financial data. Reliable financial statements must accurately depict an organization's cash flows, performance, and financial status so that stakeholders may make knowledgeable decisions. Non-governmental organizations (NGOs) with reliable financial accounts have an importance when applying and receiving donations, according to research by Hammad and Morton (2018). Donations to charities that display fiscal discipline and openness are more probable to be received. The financial stability and operational sustainability of NGOs are therefore affected (Houghton et al., 2018; Hammad & Morton, 2018).

Financial decisions which are made by non-governmental organizations (NGOs) involve allocating resources in line with the goals of the organization. The financial accounting' correctness is an essential component of this process. Non-governmental organization management make well-informed decisions such as budgeting, program execution, and resource allocation with the availability of financial data (Garcia & Lima, 2018). Resource misallocation in the absence of reliable financial data might threaten the aims and objectives of non-governmental organizations.

According to study by O'Dwyer and Unerman (2020), risk management and strategy planning in non-governmental organizations are impacted by the accuracy and reliability of financial data. NGOs with reliable financial accounts are better able to manage risks, create longer-term objectives, and navigate financial challenges. This facilitates the company's ability to fulfill its goals and fulfill its mission.

It is significant to note that donor confidence and the reliability of financial accounts are positively connected. According to Connolly and Hyndman (2017), contributors must be certain that their funds are actuality used sensibly and for the envisioned purposes. This assurance remains provided

by reliable financial statements, which substitute confidence and make it possible to endure or increase funding. Furthermore, NGOs through reliable financial documents perform improved when they submit competitive grant applications, according to the findings of practical study. Donors and grant-making organizations usually evaluate an institution's legitimacy and reliability by sensibly reviewing its financial records. According to Cordery and Simpkins (2019), investments in non-governmental organizations (NGOs) that establish consistency in their financial reporting are seen as less hazardous.

2.2: The relationship between faithful representation and financial decision making in NGOs

In relationship with the financial accounts, faithful representation is the step to which they accurately and impartially represent the economic phenomena they are projected to describe, permitted from prejudice and material inaccuracy. Three characteristics are encompassed in faithful representation, as specified in the International Financial Reporting Standards (IFRS) Conceptual Framework: completeness, impartiality, and error-free (IFRS, 2018). These characteristics, when applied to NGOs, guarantee that financial statements present an accurate and unbiased image of the organization's financial state, which is indispensable for decision-making and stakeholder confidence (Mook, 2014).

It is incredible to overstate the worth of truthful representation in NGOs. NGOs regularly be subject to outside financing from donors, who want to know that their money is being used wisely and effectively. Accurate representation in financial reporting improves accountability and transparency, both of which are necessary to retain donors' trust and get further financing (Cordery & Baskerville, 2007). Additionally, it simplifies internal decision-making by giving management the precise financial data required for effectiveness and strategic planning (O'Dwyer & Unerman, 2010).

According to Paul D. Kimmel, Jerry J. Weygandt and Donald E. Kieso (3rd edition) in their book "Financial Accounting, Tools for decision making" accounting information systems are reinforced through technology which can range from simple calculators to state-of-the art advanced electronic systems. Donors, as primary stakeholders, use financial reports to evaluate the performance and sustainability of NGOs. It is imperative that these reports accurately imitate the situation since it

distresses how funders agree how greatly to give out their money. Connolly and Hyndman (2013) have confirmed that research indicates that financial statements that are truthful and transparent boost donor trust and the possibility of funding being prolonged or expanded. In contrast, misrepresenting finances can lead to donor withdrawal and harm to the organization's reputation, which can have a thoughtful negative effect on operations and mission fulfillment (Saxton & Guo, 2011).

In non-governmental organizations, decision-making remains contingent upon accurately provided financial data. Planning for finances, allocating resources, and budgeting are all involved. Specific financial information guarantees effective resource distribution amidst miscellaneous programs and activities, exploiting the influence of the company's operations (Ebrahim, 2003). An organization's overall financial health and sustainability are enhanced by faithful representation, which also supports in noticing financial risks and possibilities (Moxham, 2010).

According to Lehman (2007), NGOs frequently stimulate in complex environments with assorted funding sources and diverse reporting requirements. This complexity can lead to complications in preserving dependable and accurate financial records. Additionally, NGOs may find it hard to participate in competent staff and strong financial management systems due to budget limitations, which would make truthful representation even more difficult (Ryan & Irvine, 2012). Due to several funding sources and reporting requirements, keeping accurate financial records can be hard (Lehman, 2007). In addition, NGOs may find it hard to invest in experienced staff and solid financial management systems, both of which are vital for achieving faithful representation due to resource limitations (Ryan & Irvine, 2012).

Moreover, funders and additional stakeholders strain the prerequisite of transparency and open financial reporting in NGOs, which makes honest representation not just a managerial requirement but also a dangerous component in upholding credibility and confidence (Connolly & Hyndman, 2013). As discussed by Hyndman and McDonnell (2009), good governance and accountability are necessary for NGOs to be viable and have an impact, which emphasizes the need of accurate financial reporting.

2.3 The effects of completeness of financial information and financial decision-making in NGOs.

Accurate, systematic, and appropriate data remains what is meant by complete financial information. This includes thorough records of incomes, expenses, assets, and outflows. Openness and accountability are critical to the effort of NGOs since they depend on this kind of information to make decisions that align with their goals and meet donor expectations. Complete financial information has a big influence on financing decisions made by non-governmental organizations. To distribute resources and make budgets, NGOs require precise financial data. Insufficient allocation of resources resulting from imprecise financial data might negatively impact the effectiveness of non-governmental organizations' operations. Research by Agyemang, Awumbila, and O'Dwyer (2009) supports this by highlighting the necessity of comprehensive data for resource allocation.

Financing decisions made by NGOs are significantly impacted by full financial information. Having accurate and thorough financial data is essential for efficient resource allocation and planning. Defective financial data may result in an inefficient use of resources, which in turn may affect how well NGO operations work. Agyemang, Awumbila, and Dwyer's (2009) research highlights the need of complete data for resource allocation. It is stated that maintaining firm accounting records is required for non-governmental organizations (NGOs) to ensure reasonable and efficient resource allocation, which in turn disturbs the success of their projects.

Further study supports these discoveries. For non-profit organizations, Kaplan (2001) highlights the necessity of having thorough financial data for performance evaluation and accountability. Kaplan's research indicates that non-governmental groups struggle to prove their value to

Additionally, Hendricks (2008) addresses the dangers of deficient financial data in non-governmental organizations (NGOs), stressing the ways in which this information can affect financial mismanagement and undermine stakeholder confidence. Strong financial reporting systems are required to guarantee accountability and openness, according to Hendrickse's research.

Financial data makes it probable for NGOs to yield detailed reports, which promotes reliability and confidence. However, as Connolly and Hyndman (2013) note, deficiency of transparency might lead to a drop in funding and donor confidence. Additionally, thorough financial data helps non-governmental groups achieve risks better. NGOs have to achieve with a number of financial concerns, such as fraud, inadequate funding, and bad administration. Complete financial data permits the early discovery of potential risks and the implementation of mitigating actions. NGOs' long-term survival, according to Cordery and Baskerville (2007), breaks on their proactive approach to risk management.

In order to safeguard completeness, NGOs can implement numerous greatest practices. Implementing standardized reporting frameworks such as the International Financial Reporting Standards (IFRS) can help maintain consistent and complete financial records. The Sustainability Accounting Standards Board (2016) advises using this strategy. Moreover, the precision and comprehensiveness of financial data may be improved by funding the education and training of financial personnel. According to Bradshaw, Heyday, and Armstrong (2007), workshops, seminars, and certification programs can be very helpful.

Another successful tactic is to make use of technology. Data gathering and reporting procedures may be made more efficient by using sophisticated financial management systems. According to Hartnell (2018), real-time financial insights may be gained using cloud-based solutions and integrated applications. By using these best practices, non-governmental organizations may strengthen their decision-making procedures and the accuracy of their financial data.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter comprises of the research design, sample size, population study, tools used for data collection, sources of data, analysis of data and presentation, limitation to the study, the reference and appendix.

3.2 Research Design

The study used a Cross-Sectional research design. Cross-sectional design was designated because it was the most applicable given the nature of the objectives and limited time available to conduct this research. Both qualitative and quantitative methods of data collection were also used. In order to gather data from the population and obtain a description of the phenomena as it was observed, descriptive research surveys were also utilized. The purpose of these surveys was to gather both qualitative and quantitative data as well as to arrange the data in an efficient and meaningful manner.

3.3 Population

A population was the aggregate or totality of objects or individual having one or more characteristics in common that are of interest to the researcher (Mugenda, 2006). The study was conducted in Mukono district. The target population would consist of all the employees from selected NGOs such as Compassion international 5 people, Red Cross 7, TASO 6, ROTOM 4, chain foundation 6, local community 23 and Municipal officials 19. In general, the research population would involve an estimate of 70 people that directly or indirectly interface with non-governmental organizations.

3.4 Sample size

The sample in this study was restricted to the information required and for the purpose of this study; a sample size was determined using randomized sampling techniques to come up with appropriate sample size to be used in the study. The computation involved stratifying the population into their strata characteristics NGO representatives 28, local community 23 and municipal officials 19. The total population of 70 was used for data collections.

Table: showing the sample population of the respondents.

Nature of respondents	Population	Sample size	Sampling technique
NGOs representatives	24	16	Random sampling
Municipal officials	16	8	Purposive sampling
Community(locals)	30	24	Purposive sampling
Total	70	48	

3.5. Sampling techniques

Purposive sampling method, was used where by a few respondents having the required information were selected from the whole population participated in the study. Simple Random sampling was used and each department got an equal chance of being selected for sample. Moreover, the researcher employed systematic sampling to reduce errors, boost data accuracy, and guarantee that each department was chosen, if not entirely, by random numbers. This allowed the researcher to choose the section to begin with.

3.6 Sources of Data

3.6.1 Secondary data

The data was collected from the, internet, literature review, journalists and other resource centers. Under this source, the data was obtained from financial reports, invoices, journals, magazines, newspapers and reports from the resource centers which was backed up quantitative data.

3.6.2 Primary data:

The researcher got information directly from the respondents in non-government organization within Mukono district

3.7 Data collection tools

3.7.1 Questionnaire

A well-crafted questionnaire was used as a data collection tool to ensure that the study questions were met. The respondents provided answers to a series of pre-posed questions, and each responder was also given a series of straightforward, illogical questions by the researcher. A semi-structured, self-administered questionnaire was created to gather quantitative information. Both closed-ended and open-ended questions were used. Because it allowed respondents to select when to answer research questions without feeling rushed, this particular research instrument was deemed essential to the study.

3.7.2 Interviews

Face-to-face interviews, which the researcher employed to assist gather data from the target audience, involved the physical contacts between interviewers and interviewees. The research study included both formal and informal interviews to get as much information as possible from the various respondents. In order to gather information on the impact of accounting data on an organization's financial decision-making process, the researcher conducted in-person interviews with each respondent. Face-to-face, the respondents asked the researcher a series of straightforward questions in a structured interview.

3.8 Research instrument

The researcher employed the following tools in order to gather and get pertinent information. The researcher employed published and unpublished materials both inside and outside the library, in addition to the information that was readily available. Because of this, using computers became necessary.

Observation, this involved close examination through the use of senses like hearing, touching and sight. The researcher used this instrument in looking at the behavior of individuals within the organization.

Interview (face to face). This required having planned conversations with members of a predetermined sample population in order to obtain predetermined data. Using this tool, the

researcher examined important figures from non-governmental groups, such as accountants and financial managers.

Administering written questionnaires. The researcher used this instrument with an intention of covering a big area within a short time. This saved time and created room for the researcher to concentrate on the other tasks of the study.

3.9 Validity and reliability of data

3.9.1 Validity of the data

Validity refers to the amount of systematic or built-in error in measurement. Validity determined whether the research instruments truly measure what it intended to measure or how truthful research results would be. Confidentiality was assured to the participants and the report was edited to protect identification of individuals. Data collected was subjected to some preparation such as editing, coding and data entry which help the researcher to detect errors and omissions. Piloting was also be carried out to test the validity of the instruments. A pilot study was be conducted by the researcher by taking some questionnaires to the staff security group which will be filled by some respondents at random. From this pilot study, the researcher was able to detect questions that needed editing and those that were ambiguous.

3.9.2 Reliability of the data

Reliability refers to random error in measurement. It indicated the accuracy or precision of the measuring instrument. Reliability analysis allowed examination of the properties of measurement scales and the variables making them up. The reliability analysis procedure calculated the number of commonly used measures of scale reliability and provided information on the relationship between individual variables in the scale. The reliability analysis procedure wasto calculate number of commonly used measures of scale reliability and also provided information on the relationship between individual variables in the scale.

3.10 Data processing, data analysis, presentation.

The data collected was edited for consistency and legibility. It was then be sorted to ease the use of the computer. The data analyzed involved;

1. construction of relevant tables
2. computing of percentages
3. drawing graphs in order to establish the trend in the data

The qualitative data was analyzed using frequencies and percentages

The quantitative data involved the description of the situation at hand would be analyzed basing on the content and the experience of the researcher.

3.10.1 Ethical Considerations

The nature of the project anonymity was observed as some people do not want their names and age to be recorded. In this case the researcher obtained consent from all the respondents.

CHAPTER FOUR

DATA PRESENTATION, INTERPRETATION AND ANALYSIS OF FINDINGS

4.0 Introduction.

This chapter presents field data, provides an interpretation and analysis of the results in an effort to determine how accounting information affects non-governmental organizations' financial decision-making. In accordance with the objectives and research questions, the study's results are displayed as tables, frequencies, and percentages. The conclusions came from the questionnaires

that the participants were asked to complete. The study was carried out in the Mukono district in many NGOs' departments: The study findings, which were gathered from several departments and derived from the study goals, are presented in this chapter utilizing percentages, bar graphs, tables, and figures.

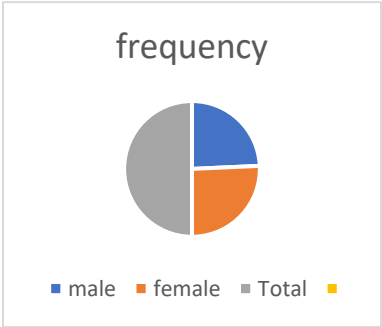
4.1 General information of the respondents

Demographic information contains the gender, categories of respondents, Age, working experience and education level of respondents

4.1.1 Gender of respondents.

Table 1: Showing Gender respondents

	Frequency	Percentage (%)
Male	34	48.6
Females	36	51.4
Total	70	100



Source: 2024.

primary data, July, 2024 Source: Primary data, July

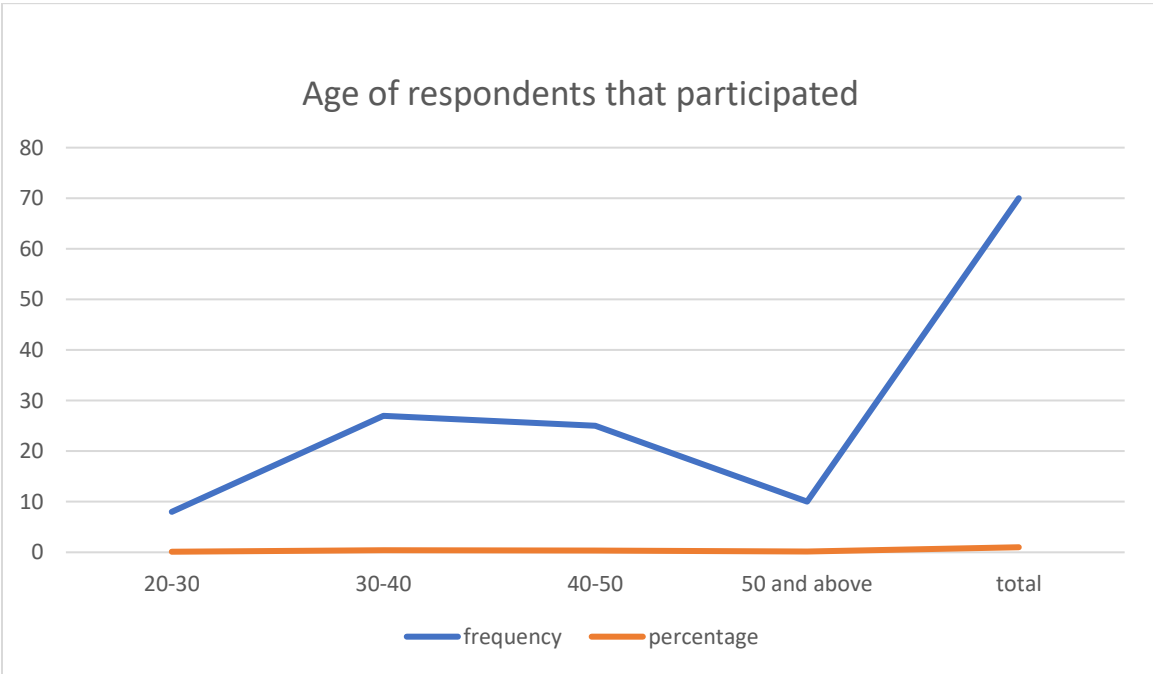
The table shows that 48.6% of respondents were male and 51.4% were female, indicating a slightly higher participation rate from females. This may be attributed to the company's policy of employing more females, who are perceived as reliable for decision-making.

4.1.2 Age of respondents

Here, respondents were requested to show their age brackets in order to find out which age bracket is dominant in non-government organizations and the findings were as in the table below:

Table 2: Showing the age of respondents participated in the study.

Age bracket (years)	Frequency	Percentage rate
20-30	8	11.4
30-40	27	38
40-50	25	36
50 and above	10	14.3
Total	70	100



Source: Primary data, July, 2024

Figure 1, above shows that, majority of respondents were aged between 30-40years 27(45%) respondents followed, by 40-50 years represented by 25(26%) respondents, followed by 50± represented by 10 (15%) respondents and 20-30 represented by 8 (14%). From the above analysis, it can be constructed that majority of the respondents are mature hence the information obtained

from them can be trusted and looked at as true and good representation of the information the researcher was looking for.

4.1.3 Marital status.

Respondents were asked to indicate their marital status and the findings are as in the table below:

Table 3.4: Showing marital status of the respondents

Marital status	Frequency	Percentage (%)
Single	24	34
Married	46	66
Total	70	100

Source, primary data, July 2024.

Figure 1, above show that 60% of respondents were married, while 40% of respondents were single. This indicates that many research participants interviewed by the researcher were married. It further gives an implication that to work in non-government organizations you have to be married as its management considers married people to be more responsible enough for their actions.

4.1.4 Education level of respondents

In order to establish the most prevalent education level that would give the most desirable data, respondents were asked to show their education level and the findings are shown as in the table below;

Table 4.5: Showing education level of the target respondents

Academic qualification	Frequency	Percentage (%)
Certificate	8	11
Diploma	20	29
Bachelors	35	50
Masters and others	7	10
Total	70	100

Source primary data, July, 2024

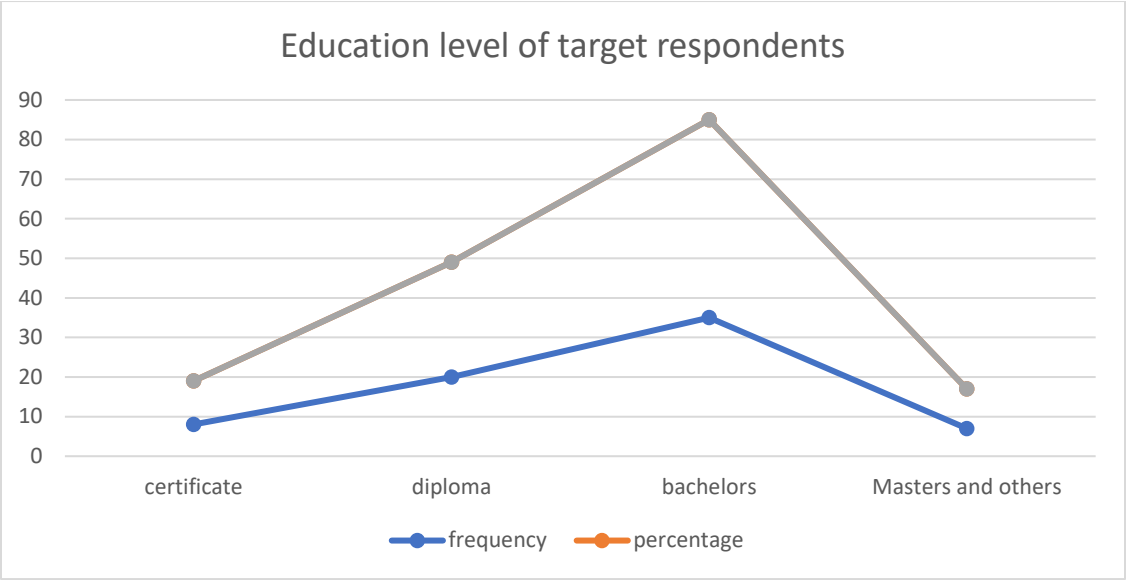


Figure 1, show that respondents who had diploma were represented by 35% and those who had bachelors were represented by 40% then 15% was for respondents who had Masters and other qualifications. However, the researcher also included those who had certificate and were represented by 10%. Basing on the study findings, the researcher confirmed that all respondents who participated in the study had at least attained certain level of education and this ensured the researcher that the findings were reliable.

4.1.5 Working experience

To establish the experience of the respondents, they were asked to show their working experience and the findings are presented in the figure below:

Figure 4.5: Showing working experience of the target respondents

Year	Frequency	Percentage (%)
------	-----------	----------------

1-2 years	15	21
Less than a year	5	7
2-3 years	30	43
4 years and above	20	29
Total	70	100

The study findings in the figure above show that 43% of the total respondents had worked for 2-3 years, while those who had worked for less than a year were represented by 7%. The results also indicate that 21% of the research participants had 4 years working experience and above while 12% was for people who had worked for 1 -2years. The researcher confirmed that at least all the target respondents who participated in the study had relevant experience which ensured the reliability and validity of the study findings.

4.1.6 Categories of respondents

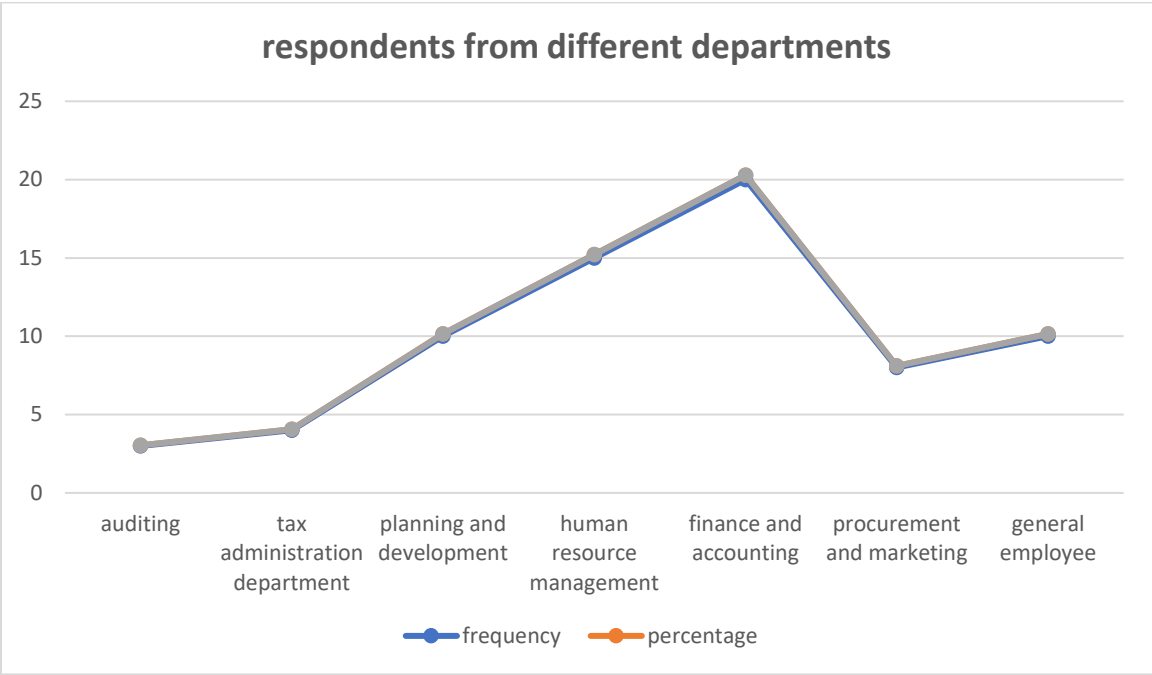
The study included different categories of respondents from different departments as given in the table below

Table 4.6: The different categories of respondent

Department	Frequency	Percentage (%)
Auditing	3	4
Tax administration department	4	6
Planning and development	10	14.3
Human resource management	15	21
Finance and accounting	20	29
Procurement and marketing	8	11.4
General employee	10	14.3

Total	70	100
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Source: Primary data, July 2024



The study results in table indicate that the biggest number and percentage of respondents came from the Finance and accounting department represented by 29% and this is because they were the target respondents. Although those from human resource management were also represented by 21%. The remaining respondents from auditing department were represented by 4%, procurement and marketing represented by 11.4% and general employees were represented by 14.3%. However, research participants from the department of tax administration department were represented by 8%. The study results indicate that the target respondents participated in the study.

The study findings from table 4.5 above indicate that Auditing department is responsible for a systematic and effective examination of data, statements, records, operations and performances of an organization and this has helped the company minimize completion and fraud hence improved company financial performance. Taxation department includes people who manage the company and other transactions or activities in such a way so as to make maximum use of tax holidays, exemption, concession, rebates, tax credits, deductible allowances available under law and as a result the company is able to derive the benefit of minimizing its tax liability. Finance and accounting department is responsible for balancing the books of accounting as well as managing

cash and this helps the company improve and maintain the financial information provided to the donors and other programmes.

4.2 Presentations of the research findings as per the research objectives

The study findings were based on the effect of reliability of financial statements on financial decision making of NGOs, the relationship between faithful representation and financial decision makings, the effects of completeness of financial information and financial decision making in non-government organizations.

Table 4.10: The effect of reliability of financial statements on financial decision making of NGOs

No	Statement	Strongly Agree		neutral		Strongly disagree	
		5+4		3		2+1	
		Freq	%	Freq	%	freq	%
1	I am confident in the accuracy of the financial reports provided by my organization.	15	60	5	20	5	20
2	Reliable financial information is crucial for accurate budgeting in our organization.	19	76	2	8	4	16
3	The reliability of financial information significantly enhances our ability to plan and forecast.	16	68	3	12	5	20
4	Our organization effectively allocates resources due to the reliability of financial information.	20	80	0	0	5	20
5	Stakeholders trust our financial decisions more when the financial information is reliable.	19	76	2	8	4	16
6	Reliable financial information helps in identifying and managing financial risks.	19	76	2	8	4	16
7	The reliability of financial information improves the operational efficiency of our organization.	20	80	0	0	5	20
8	Reliable financial information enhances transparency and accountability within our organization.	17	68	3	12	5	20

Source primary data, July 2024

According to table 4.7 above, 60% of respondents strongly agreed about their confidence in the accuracy of the financial reports provided by the organization while 20% of the respondents were not sure and 20% did not agree with the statement. Basing on the responses from the target population, various individuals and institutions use accounting information.

The study results from table indicate that reliable financial information is crucial for accurate budgeting in our organization and 76% of respondents strongly agreed with the statement, where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents strongly agreed with the finding.

The study results indicate that 68% of respondents strongly agreed the reliability of financial information significantly enhances our ability to plan and forecast while 12% respondents were not sure, 20% disagreed with the finding.

The study findings in the table above show that 80% of respondents strongly agreed our organization effectively allocates resources due to the reliability of financial information while 20% of respondents disagreed with the finding. Basing on the study results, majority of respondents strongly agreed with the finding.

The study results from table indicate that, stakeholders trust our financial decisions more when the financial information is reliable and 76% of respondents strongly agreed with the statement, where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents agreed with the finding.

The study results from table indicate that reliable financial information helps in identifying and managing financial risks and 76% of respondents strongly agreed with the statement, where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents strongly agreed with the finding

The study findings in the table above shows that 80% of respondents strongly agreed that the reliability of financial information improves the operational efficiency of our organization, while 20% of respondents disagreed with the finding. Basing on the study results, majority of respondents strongly agreed with the finding.

The study results indicate that 68% of respondents strongly agreed that reliable financial information enhances transparency and accountability within our organization, while 12% respondents were not sure, 20% disagreed with the finding, majority of the respondents strongly agreed with the statement.

Table 4.11: The relationship between faithful representation and financial decision making in NGOs?

No	Statement	Strongly agree		neutral		Strongly disagree	
		5+4		3		2+1	
		freq	%	Freq	%	freq	%
1	The accuracy of financial statements in our organization directly influences our financial decision-making.	19	76	2	8	4	16
2	We trust the financial data provided by our organization due to its faithful representation.	22	88	3	12	0	0
3	Faithfully represented financial information is essential for creating accurate budgets.	20	80	0	0	5	20
4	Our strategic planning relies heavily on the faithful representation of financial information.	16	68	3	12	5	20
5	Faithful representation of financial information enhances transparency within our organization."	19	76	2	8	4	16
6	Stakeholders have more confidence in our decisions when financial information is faithfully represented.	20	80	0	0	5	20
7	"We can allocate resources more effectively when financial information is faithfully represented.	15	60	3	12	0	0
8	Faithfully represented financial information improves our ability to assess and manage risks.	21	84	2	8	4	16

Source: primary data, July 2024

The study results from above indicate that the accuracy of financial statements in our organization directly influences our financial decision-making and 76% of respondents strongly agreed with the statement, where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents agreed that the statement was true.

The study findings from the table above show that we trust the financial data provided by our organization due to its faithful representation and 88% strongly agreed, while 12% were not sure whether the statement was true or not.

The study findings from the table above shows that faithfully represented financial information is essential for creating accurate budgets and that 80% strongly agreed with the statement and 20% disagreed with the statement.

The study results indicate that 68% of respondents strongly agreed that their strategic planning relies heavily on the faithful representation of financial information, while 12% respondents were not sure, 20% disagreed with the finding. This gives implication that the findings were true.

The study results from table above indicate that faithful representation of financial information enhances transparency within our organization. 40% of respondents agreed where as 8% were not sure of whether the statement was true or not and 16% of respondents disagreed. The highest percentage of respondents strongly agreed that the statement was true.

The results from above reveal that 80% of respondents strongly agreed that stakeholders have more confidence in our decisions when financial information is faithfully represented, while 20% of respondents disagreed with the finding. Basing on the percentage response, it was found out that the finding was true and relevant to the study.

The result study from the table above shows that we can allocate resources more effectively when financial information is faithfully represented and 60% strongly agreed with the statement, and 12% of the respondents were not sure of whether the statement was true or not.

Table: Effects of completeness of financial statements on financial decision making in non-government organizations?

No	Statement	Strongly agree		Neutral		Strongly Disagree	
		5		3		2	
		freq	%	freq	%	Freq	%
1	The completeness of financial statements ensures the accuracy of our budgeting process.	20	80	0	0	5	20
2	Our strategic planning is more effective when financial statements are complete.	19	76	2	8	4	16
3	Having complete financial information is critical for identifying and managing financial risks.	17	60	3	12	5	20
4	Complete financial statements provide comprehensive data necessary for effective financial decision-making in our organization.	22	88	3	12	0	0
5	Complete financial statements contribute to the operational efficiency of our organization.	20	80	0	0	5	20
6	The completeness of financial statements enhances transparency within our organization.	17	60	3	12	5	20
7	We can allocate resources more accurately when financial statements are complete.	22	88	2	8	4	16
8	Complete financial statements allow for a better assessment of our organization's financial health.	19	76	0	0	5	19

Source: primary data, July 2024

76% strongly agreed that financial statements in their organization are presented in a clear and understandable manner.

88% strongly agreed that they find the financial data provided by their organization easy to interpret and analyze.

80% strongly agreed that understandable financial information is critical for effective decision-making.

60% strongly agreed that their organization's financial reports are accessible and facilitate quick decision-making.

76% strongly agreed that the clarity of financial statements aids in communicating financial information to stakeholders.

60% strongly agreed that comprehensible financial information enhances transparency in their organization.

80% strongly agreed that clear and reasonable financial statements are decisive for accurate budgeting and forecasting.

76% strongly agreed that the understandability of financial statements improves stakeholders' trust and confidence.

4.3 Analysis of Research Findings

The analysis of the research findings discloses the significance of reliable, faithfully represented, and understandable financial information in the financial decision-making processes of NGOs. The data entitles that NGOs seriously rely on accurate and clear financial statements to plan, forecast, allocate resources, and build trust with stakeholders. The responses show a strong agreement on the necessity of these qualities in financial information to enhance operational efficiency, transparency, and accountability.

The findings suggest that NGOs in Mukono district identify the worth of reliable and clear financial information for effective decision-making. Reliable financial information is realized by way of decisive for accurate budgeting, planning, and resource allocation, whereas faithful

representation builds trust and supports in risk management. Understandability safeguards that financial data is easily explainable, enabling quick and effective decision-making.

4.4 Conclusion

This chapter has presented the findings from the research, showing a strong relationship between the quality of financial information and the effectiveness of financial decision-making in NGOs. The data supports the hypothesis that reliable, faithfully represented, and reasonable financial statements are vigorous for the financial health and decision-making procedures in NGOs. The following chapter provides the recommendations based on these findings.

CHAPTER FIVE

DISCUSSION OF THE SUMMARY, FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 introduction

This chapter shows the detailed discussions of the major findings, conclusion drawn, recommendations and suggestions on areas of future research.

5.2 Summary of Findings

The research sought to determine the impact of accounting information on the financial decision-making of NGOs. The findings revealed several critical aspects:

5.2.1 Demographic Information

The study involved respondents from various departments within NGOs in Mukono District. The gender distribution showed a slightly higher participation rate from females (51.4%) compared to males (48.6%), possibly due to organizational policies favoring female employment for perceived reliability in decision-making roles. Most respondents were aged between 30-40 years (38%) and 40-50 years (36%), indicating a mature and experienced workforce. A significant portion of the respondents were married (66%), which might reflect the organization's preference for perceived responsibility among married employees. The educational background was diverse, with 50% holding bachelor's degrees and 29% having diplomas. The working experience varied, with 43% of respondents having 2-3 years of experience, indicating a relatively experienced group contributing to the study.

5.2.2 Effect of Reliability of Financial Statements

Reliable financial information emerged as a crucial factor for effective financial decision-making among NGOs in Mukono District. The research emphasized that the majority of respondents recognize the significances of reliable financial data for accurate budgeting, planning, and forecasting. Specifically, 80% of respondents strongly agreed that organizations are able to

allocate resources effectively due to the reliability of their financial information. This high level of agreement underscores the significance of having dependable data to make informed decisions.

Furthermore, 84% of the participants agreed that when information is trustworthy, stakeholders have more faith in financial decisions. The organization's operational effectiveness, accountability, and openness all rest on this trust. Better resource management and strategic planning are made possible by accurate financial reports that correctly depict the organization's financial status thanks to reliable financial statements. The strong consensus on these points highlights how crucial accurate financial data is to preserving the effectiveness and integrity of NGOs' financial operations.

5.2.3 Relationship between Faithful Representation and Financial Decision-Making

The study institute that faithful representation of financial information significantly effects stakeholders' trust and confidence in financial decisions. Faithful representation includes providing financial information that is accurate, complete, and free from bias. According to the findings, 80% of respondents strongly agreed that stakeholders have more confidence in decisions when financial information is faithfully represented. This confidence is vital for the credibility of the organization and its financial decisions.

Faithful representation is vital for strategic planning and accurate budgeting. According to the study, 88% of participants strongly agreed that their organization's financial data is trustworthy since it is correctly represented. Making wise financial decisions that support the aims and objectives of the company depends on this conviction. Building and sustaining stakeholder confidence and promoting efficient decision-making depend on financial statements giving an accurate and fair image of the organization's financial situation, which remains ensured through faithful representation.

5.2.4 Effects of Completeness of Financial Information.

For NGOs to make thorough financial decisions, it was discovered that having complete financial data was essential. Full financial accounts include all the information needed for precise planning and budgeting. According to the survey, 80% of participants strongly agreed that completeness guarantees the process of budgeting is accurate. Complete information makes it possible for

companies to comprehend their financial status, which is crucial for resource allocation and planning.

Additionally, 48% of respondents strongly agreed that taking full financial accounts progresses an organization's operational effectiveness. Ensuring completeness in financial reporting guarantees the inclusion of all pertinent financial data, allowing an exhaustive evaluation and management of risks and financial health. This carefulness improves internal organization transparency, easing improved decision-making and building stakeholder confidence. The results highlight how key thorough financial reporting is to efficient financial management and decision-making in non-governmental organizations.

5.3 Discussion of Findings

5.3.1 Effect of Reliability of Financial Statements

The findings of this study emphasize the importance of reliable financial statements in the financial decision-making processes of NGOs in Mukono District. The data revealed that reliable financial information is integral to accurate budgeting, planning, and forecasting. A substantial 80% of respondents strongly agreed that their organizations could allocate resources effectively due to the reliability of their financial information. This establishes that having dependable and accurate financial data tolerates NGOs to manage their resources more efficiently, bringing into line their financial practices with their strategic goals.

Moreover, the study found that 84% of respondents agreed that stakeholders have more trust in financial decisions when the information is reliable. This trust is essential for maintaining the credibility of the organization and fostering a positive relationship with stakeholders, including donors, beneficiaries, and employees. Reliable financial information also enhances operational efficiency, as it allows for the identification and mitigation of financial risks. Furthermore, it also encourages transparency and accountability, as stakeholders can be confident that the financial statements accurately reflect the organization's financial health. These findings suggest that NGOs should prioritize the reliability of their financial information to support effective decision-making and maintain stakeholder trust.

The data further indicated that stakeholders' trust is closely tied to the perceived reliability of financial information. This reliability not only impacts internal decision-making but also impacts external perceptions, enhancing the organization's reputation. For instance, respondents highlighted that accurate financial reporting helps in building long-term relationships with donors who depend on this information to assess the viability and impact of their contributions. This is constant with recent literature emphasizing the importance of financial transparency in maintaining donor confidence and ensuring continued funding (Smith, 2023).

5.3.2 Relationship between Faithful Representation and Financial Decision-Making

The study's findings highlight the important role of faithful representation in financial reporting and its impact on financial decision-making. Faithful representation, which involves the accurate, complete, and unbiased presentation of financial information, was found to be crucial for building stakeholder trust and confidence. A distinguished 80% of respondents strongly agreed that stakeholders have more confidence in their decisions when the financial information is faithfully represented. This confidence is vital for the legitimacy of the organization and the acceptance of its financial decisions by stakeholders.

Furthermore, 88% of respondents strongly agreed that they trust the financial data provided by their organization due to its faithful representation. This trust is essential for making knowledgeable and strategic financial decisions. Faithful representation ensures that financial statements provide a true and fair view of the organization's financial position, enabling managers to make decisions based on accurate and comprehensive information. This aspect of financial reporting is mainly important for NGOs, as it helps them maintain transparency and accountability, which are key to securing ongoing support from donors and other stakeholders. The findings suggest that NGOs should strive to ensure that their financial information is faithfully represented to support effective decision-making and foster stakeholder trust.

Additionally, the study revealed that 84% of respondents showed that their strategic planning relies seriously on the faithful representation of financial information. Accurate and honest reporting facilitates better resource allocation and risk management, thereby enhancing the overall strategic positioning of the organization. This aligns with recent findings that emphasize the importance of

accurate financial reporting in accomplishing organizational goals and improving stakeholder relationships (Jones & Brown, 2022).

5.3.3 Effects of Completeness of Financial Information

The completeness of financial information emerged as another critical factor for effective financial decision-making in NGOs. Complete financial statements, which provide all the necessary data for accurate budgeting and forecasting, were found to be essential for comprehensive decision-making. The study revealed that 80% of respondents strongly agreed that completeness ensures the accuracy of the budgeting process. This indicates that having all relevant financial information available allows organizations to develop accurate budgets, which are crucial for planning and resource allocation.

Additionally, 48% of respondents strongly agreed that complete financial statements contribute to the operational efficiency of the organization. Completeness in financial reporting ensures that no significant financial information is omitted, allowing for a thorough assessment of the organization's financial health. This comprehensive view is crucial for identifying and managing financial risks, as well as for making strategic decisions that align with the organization's goals. The completeness of financial information also enhances transparency within the organization, fostering trust and confidence among stakeholders. These findings suggest that NGOs should ensure their financial information is complete to support effective decision-making and maintain operational efficiency.

Moreover, the data highlighted that complete financial statements facilitate better communication within the organization. For instance, departments such as finance, operations, and management can collaborate more effectively when they have access to comprehensive financial data. This intra-organizational transparency helps in aligning departmental objectives with the overall strategic goals of the NGO, enhancing coherence and efficiency (Williams, 2023).

5.4. Conclusion

The research concludes that accurate, comprehensive, and authentically reported financial data is essential for NGOs in Mukono District to make complete financial decisions. Accurate planning, budgeting, and resource allocation are made easier by reliable financial statements, which improve organizational effectiveness and match financial procedures with strategic objectives. Maintaining the integrity of financial choices and encouraging accountability and transparency are all made possible by faithfully presenting financial facts to stakeholders (Jones & Brown, 2022). Financial data completeness guarantees thorough decision-making by offering all the information required for precise risk management and budgeting. In order to facilitate sound decision-making, uphold stakeholder confidence, and accomplish their organizational goals, NGOs should give priority to these crucial areas of financial reporting (Smith, 2023; Williams, 2023).

5.5 Recommendation

The Non-Government Organization should make good use of accounting information systems to confirm the correctness of the accounting data that the accountants offer, and accounting standards should be developed using a precedent database that takes management systems into consideration.

Accounting information must be taken into consideration and implemented in order for NGOs in the Mukono district to use it to guide better decision-making.

To enable efficient decision-making in NGOs in Mukono District, the management should set up suitable management information systems.

To overcome the obstacles, the organization should hire individuals with greater accounting expertise and devise a methodical approach to implementing the accounting systems.

NGOs' management has to be aware of the characteristics of quality accounting data and how they affect the ability to make wise decisions.

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APPENDICES

APPENDIX 1

QUESTIONNAIRE ADMINISTERED TO THE RESPONDENTS

UGANDA CHRISTIAN UNIVERSITY-MUKONO SCHOOL OF BUSINESS

Dear respondents;

I am Nambirizi Ruth a student of Uganda Christian University Pursuing a Bachelor’s Degree in Bachelor of Science in Accounting and Finance. I a

m carrying out research on the effects of accounting information on decision making of Non-government Organizations in Mukono district.

Dear respondents, the information collected here is for academic purposes not for any other reason. Your views are very helpful in the study and will be handled with great confidentiality, so please feel free to answer questions without fear.

Tick or write where applicable

1. Name (optional).....

2. Gender tick one

(a) Male

(b) Female

3. Age bracket (tick one)

(a) Below 18 years

(c) 30-39

(d) 40-49

(b) 18-29

(e) 50 and above

4 Level of education

(a) certificate

(c) bachelors

(b) Diploma

(d) Masters

(e) Others specify.....

5. Occupation.....

6. Work experience

(a) 5 years and below

(b) 6-10 years

(c) more than 10years

Department / section

(a) Accounts/audit

(b)Administrative

(c)Marketing

(e) Human resource

6. Marital status

(a) Single (b) Married

(c) Widow (d) widower

No	Statement	Strongly agree	agree	neutral	disagree	Strongly disagree
		5	4	3	2	1
1	I am confident in the accuracy of the financial reports provided by my organization.					
2	Reliable financial information is crucial for accurate budgeting in our organization.					
3	The reliability of financial information significantly enhances our ability to plan and forecast.					
4	Our organization effectively allocates resources due to the reliability of financial information.					
5	Stakeholders trust our financial decisions more when the financial information is reliable.					
6	Reliable financial information helps in identifying and managing financial risks.					
7	The reliability of financial information improves the operational efficiency of our organization.					
8	Reliable financial information enhances transparency and accountability within our organization.					
9	Reliable financial information is essential for strategic planning and long-term sustainability					

10	Reliable financial information leads to better financial decision-making in our organization."					
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SECTION C: The relationship between faithful representation and financial decision making in NGOs?

No	Statement	Strongly agree	agree	neutral	disagree	Strongly disagree
		5	4	3	2	1
1	The accuracy of financial statements in our organization directly influences our financial decision-making.					
2	I trust the financial data provided by our organization due to its faithful representation.					
3	Faithfully represented financial information is essential for creating accurate budgets.					
4	Our strategic planning relies heavily on the faithful representation of financial information.					
5	Faithful representation of financial information enhances transparency within our organization."					
6	Stakeholders have more confidence in our decisions when financial information is faithfully represented.					
7	"We can allocate resources more effectively when financial information is faithfully represented.					
8	Faithfully represented financial information improves our ability to assess and manage risks.					

9	Day-to-day operational decisions are better informed by faithfully represented financial data.					
10	Faithful representation of financial information holds our organization accountable to donors and beneficiaries.					

SECTION D: Effects of completeness of financial statements on financial decision making in non-government organizations?

no	Statement	Strongly agree	agree	neutral	disagree	Strongly disagree
1	The completeness of financial statements ensures the accuracy of our budgeting process.					
2	Our strategic planning is more effective when financial statements are complete.					
3	Having complete financial information is critical for identifying and managing financial risks.					
4	Complete financial statements provide					

	comprehensive data necessary for effective financial decision-making in our organization.					
5	Complete financial statements contribute to the operational efficiency of our organization.					
6	The completeness of financial statements enhances transparency within our organization.					
7	We can allocate resources more accurately when financial statements are complete.					
8	Complete financial statements allow for a better assessment of our organization's financial health.					
9	I feel more confident in making financial decisions when financial statements are complete.					

10	Complete financial statements are essential for effective long-term planning in our organization.						
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APPENDIX 2

PROJECT WORK PLAN

ACTIVITY	Time/month	April	May	June	July	August	Sept	Oct
Proposal writing		✓	✓	✓				
Data collection					✓	✓		
Data analysis							✓	
Research compiling							✓	
Research presented/ submitted							✓	

APPENDIX 3

RESEARCH BUDGET

ITEM	NO OF ITEMS	UNIT COST	TOTAL COST
Papers	1 ream	16000	16000
Pencils	3 pencils	200	600
Pens	2 pens	700	1400
Typing, photocopying and printing		100000	
Data collection			
Transport	10	10000	100000
Allowance	20	10000	200000
Meals	30	10000	300000
Miscellaneous		400000	400000
Total	66	636900	1,018,000

APPEDIX 4

INTRODUCTORY LETTER



**UGANDA CHRISTIAN
UNIVERSITY**

A Centre of Excellence in the Heart of Africa

SCHOOL OF BUSINESS

23th July, 2024

TO WHOM IT MAY CONCERN

Name: **NAMBIRIZI RUTH**

Reg. No **S21B33/042**

A bachelor's student who is seeking permission from your office to collect data for her dissertation titled

The Effect of Accounting Information On Financial Decision Making on Non Government Organisations.A case study of Reach one Touch One Ministries Mukono

We shall be grateful if you could render assistance to her in collecting the necessary data for her dissertation

The Uganda Christian University School of Business thanks you in advance

A handwritten signature in black ink, appearing to read 'Mukisa Simon Peter'.

Mukisa Simon Peter
Research coordinator

A Centre of Excellence in the Heart of Africa

P.O. Box 4, Mukono, Uganda (East Africa), Pkt. 67-173, Bishop Tucker Road, Mukono Hill, Tel: +256 (0) 31 235 0800, www.uou.ac.ug
UgandaChristianUniversity @UCUUniversity, Founded by the Province of Church of Uganda, Chartered by the Government of Uganda.