

THE IMPACT OF RECORD KEEPING ON THE OPERATIONAL PERFORMANCE OF SMALL-SCALE BUSINESSES IN KAUGA MUKONO DISTRICT

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J22B05/132

**A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL
FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A DEGREE OF BACHELOR
OF BUSINESS ADMINISTRATION OF UGANDA CHRISTIAN UNIVERSITY**

August, 2024



**UGANDA CHRISTIAN
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DECLARATION

I declare that this dissertation is my original work and has not been submitted to any institution of learning.

Signature.....

Date 4th / 09 / 2024.....

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APPROVAL

This dissertation has been submitted with my approval.

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DEDICATION

I dedicate this research to my family especially my parents who advised, supported and mentored me throughout my education up to university level. Above all, I thank God for guidance and provision towards completion of this dissertation.

ACKNOWLEDGEMENT

I am greatly indebted to MS Allen Kagume who was my supervisor for her effective supervision, dedication, availability and professional advice.

I would also like to acknowledge my dear family for always being there for me in all situations.

I would like extend my gratitude to the entire community of SSBs owners and managers in Kauga village, Nsuube-Kauga Parish, Mukono Municipality for giving me relevant information that made the study successful.

Lastly, I thank God who has given me good health and strength to carry out the research right away from the beginning to the end and successfully.

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ABSTRACT

The study sought to investigate the impact of record keeping on the operational performance of small-scale businesses in Kauga, Mukono Municipality. The study was guided by three objectives: examining the relationship between record keeping and the operational performance of small-scale businesses in Kauga, establishing the different types of record keeping used by small scale businesses in Kauga and finding out the challenges hindering proper record keeping among small scale businesses in Kauga and suggesting possible solutions to the problems.

The study was carried out using cross sectional survey research design where quantitative research approach was utilized. Stratified sampling method was used to get a sample of 80 respondents who were SME owners and managers of registered SSBs in Kauga village, Mukono Municipality. Data was collected using questionnaires and analyzed using SPSS version 20.

From the study findings, it was revealed that there is a strong positive relationship between effective record-keeping practices and the operational performance of small-scale businesses in Kauga, evidenced by regular updates to financial, inventory, and employee records, and the adoption of both traditional and digital methods. Numerous impediments still remain, such as insufficient training, the expensive cost of record-keeping equipment, time limits, and insufficient assistance, even in spite of the seeming dedication to precise record preservation and the use of digital technologies. To optimize record-keeping procedures and, by extension, improve small business performance and management, it is imperative to address these difficulties with better training, more reasonably priced equipment, better time management, and better support systems.

Ultimately, in order to improve the operational performance of small businesses in Kauga, the study suggested that more support systems and resources be made available, more affordable tools should be made available, better time management techniques should be improved, and more adoption of digital tools should be encouraged. Using technology to improve corporate outcomes, these steps will close knowledge gaps, cut expenses, guarantee effective record keeping, and ensure cost effectiveness.

CHAPTER ONE

1.0 Introduction

This chapter presents a detailed overview, including the study's background, problem statement, purpose, objectives, research questions, scope, and significance.

1.1 Background of the study

Record keeping is a vital aspect of business management, involving the systematic recording and management of financial and operational data. For small businesses, maintaining accurate records is crucial as it ensures precise financial reporting, facilitates informed decision-making, and enhances the ability to secure funding (Zimmerman, 2019). Without proper record keeping, small businesses may struggle with long-term planning, tax compliance, and cash flow management, leading to inefficiencies that can hinder growth and even threaten the business's survival. Understanding the impact of record keeping on operational efficiency is, therefore, essential for the sustainability and growth of small businesses (Saffady, 2021).

Maintaining records goes beyond mere documentation; it serves as a crucial tool for analyzing trends, monitoring the effectiveness of business operations, and making informed decisions (Kaydos, 2020). For small-scale businesses, which often face limited resources and narrow profit margins, the accuracy and reliability of records can significantly impact operational efficiency and profitability (Sharma & Modgil, 2020). Comprehensive records enable business owners to pinpoint and address inefficiencies, optimize the use of resources, and enhance customer service. Additionally, proper record keeping is essential for meeting regulatory requirements, minimizing the risk of legal issues, and building trust with stakeholders (Chatterjee et al., 2024).

Effective record keeping is crucial for businesses, as it facilitates proper planning and helps in identifying any misuse of resources (McLean, 2019). In today's competitive environment, maintaining accurate, reliable, and timely records is essential for the success of any organization (Blackwood, 2019). Therefore, keeping detailed records is not just beneficial but necessary for every business.

organization whether small or big. This is to show how the funds of the organization have been accounted. Records include all the documents that institutions or individuals create or receive in

the course of administrative and executive transactions. They form part of or provide evidence of such transactions (Penn et al., 2014).

Globally, the impact of record keeping on small business performance has been widely recognized. In the United States, small businesses constitute a significant portion of the economy, and studies have shown that those with robust record-keeping practices tend to perform better operationally and financially (Muchaendepi et al., 2019). Similarly, in European countries like Germany and the United Kingdom, stringent record-keeping standards and practices are associated with higher business efficiency and growth. In Asia, countries such as Japan and South Korea, known for their technological advancements, leverage digital record-keeping systems to enhance the operational performance of their small businesses. These countries demonstrate that meticulous record keeping, supported by technology, can lead to significant improvements in business outcomes (Buer et al., 2021).

The state of record keeping among small enterprises in Africa varies significantly. While some countries, such as South Africa and Kenya, have made strides in promoting effective record-keeping through government initiatives and training programs, others face challenges due to limited awareness and resources (Tumba et al., 2022). In Sub-Saharan Africa, nations like Nigeria and Ghana encounter difficulties such as inadequate infrastructure and limited access to technology, which hinder accurate record maintenance. Despite these challenges, there is a growing recognition of the importance of sound record-keeping practices in enhancing the operational success of small businesses. Efforts are being made to improve these practices through the adoption of digital tools and the implementation of educational programs (Sunday et al., 2023).

Interest in how record-keeping influences the operational efficiency of small-scale businesses is growing, particularly in Uganda, with a specific focus on Kauga, Mukono Municipality. Uganda's rapidly expanding small business sector faces challenges due to inadequate record-keeping practices, including inconsistent financial documentation and limited adoption of digital tools (Kisubi et al., 2022). In Kauga, many small enterprises operate informally, struggling with proper record-keeping, which impedes their growth and operational efficiency. Recognizing the critical role that improved record-keeping practices play in enhancing business performance and sustainability, studies and initiatives within Mukono Municipality are actively addressing these issues. These efforts include promoting better record-keeping through targeted training and support programs (Bosco et al., 2023).

1.2 Problem statement

To ensure smooth operations, accurate financial reporting, and sustainable growth, it is essential for small businesses to maintain comprehensive records (Chatterjee et al., 2024). However, the reality often falls short, with many small-scale enterprises, especially in developing countries like Uganda, facing challenges related to poor operational performance.

Despite widespread recognition of the importance of record-keeping, its direct impact on the operational performance of small-scale businesses in Kauga, Mukono, remains underexplored (Bosco et al., 2023). Previous studies by scholars such as Muchaendepi et al. (2019) and Buer et al. (2021) have focused primarily on broader financial management practices and their effects on business performance. However, there is a noticeable gap in research specifically examining the relationship between record-keeping and operational performance in this particular area. This study aims to address that gap by providing a detailed analysis of how record-keeping practices influence the daily operations and overall performance of small-scale businesses in Kauga, Mukono.

1.3 Purpose of the study

The purpose of this study was to investigate the impact of record keeping on the operational performance of small-scale businesses in Kauga, Mukono Municipality.

1.4 Objectives of the study

The study was guided by the following objectives;

- i. To examine the relationship between record keeping and the operational performance of small-scale businesses in Kauga.
- ii. To establish the different types of record keeping used by small scale businesses in Kauga.
- iii. To find out the challenges hindering proper record keeping among small scale businesses in Kauga and suggest possible solutions to overcome them.

1.5 Research questions

The study sought to answer the following research questions;

- i. What is the relationship between record keeping and the operational performance of small-scale businesses in Kauga?
- ii. What are the different types of record keeping used by small scale businesses in Kauga?
- iii. What are the challenges hindering proper record keeping among small scale businesses in Kauga and suggest possible solutions to overcome them?

1.6 Scope of the study

The scope of the study covered three dimensions that is; content, geographical and time and these were discussed in detail below.

1.6.1 Geographical scope

This study was carried out in different SSBs located in Kauga village, Nsuube-Kauga Parish, Mukono TC Division, Mukono district of Central region of Uganda. SSBs in Kauga village were chosen because they have been struggling to survive in the business market in recent years which could be attributed to failure to conduct record keeping in their operations.

1.6.2 Content scope

This study specifically focused on examining the relationship between record keeping and the operational performance of small-scale businesses in Kauga, establishing the different types of record keeping used by small scale businesses in Kauga and finding out the challenges hindering

proper record keeping among small scale businesses in Kauga and suggesting possible solutions to the problems.

1.6.3 Time scope

The study was conducted within a time scope of three months from June to July 2024 since it is the time allocated for research by the university. However, for secondary data, the researcher analyzed information within a time scope of five (5) years from 2019 to 2023.

1.7 Significance of the study

The study will be of help to small-scale business owners in Kauga, Mukono by providing them with valuable insights into the critical role of record keeping in enhancing operational performance.

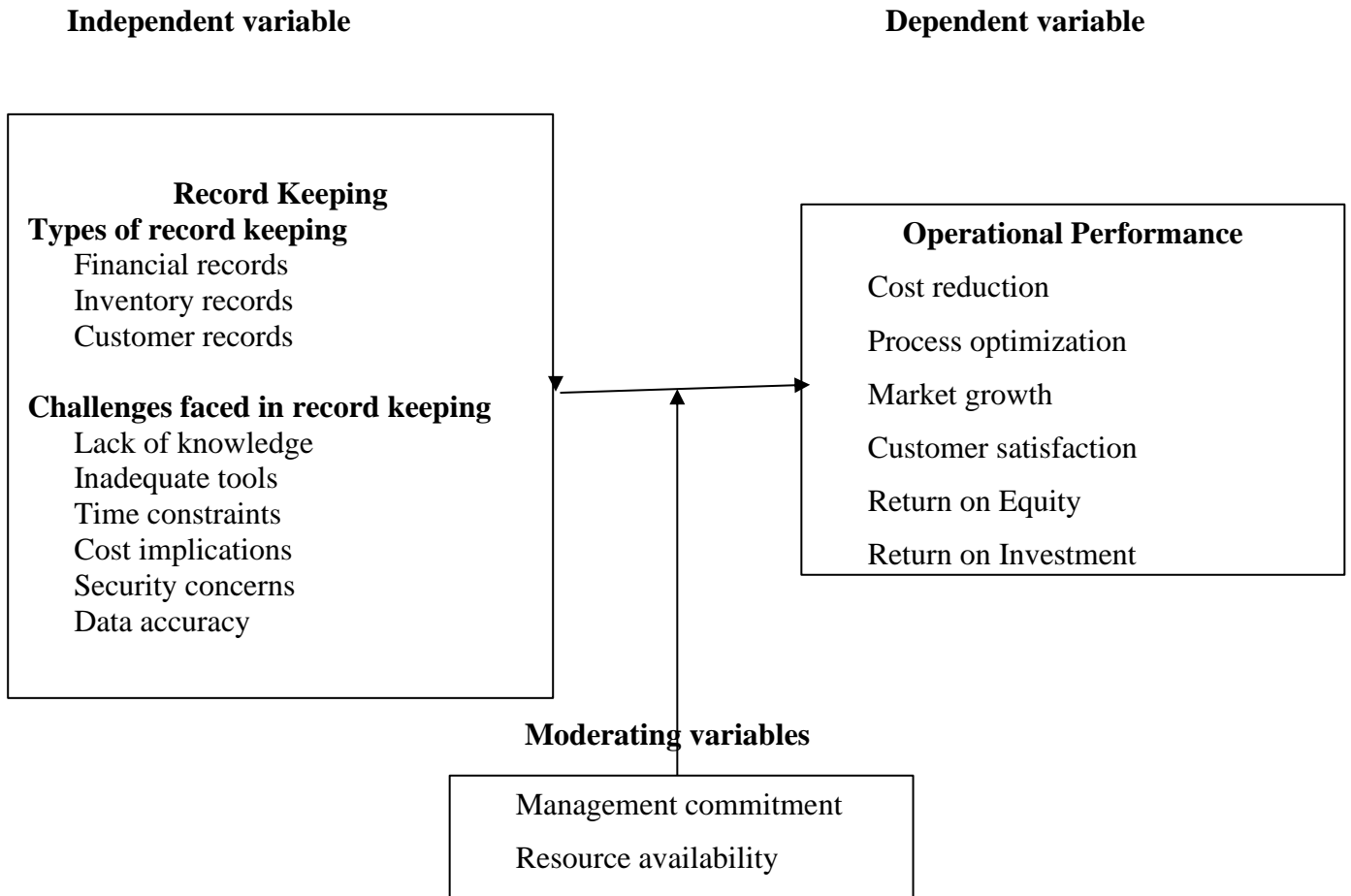
Additionally, by emphasizing the value of assisting small-scale enterprises in implementing appropriate record-keeping procedures, the study will benefit legislators and government representatives. In order to promote financial literacy and give people access to contemporary record-keeping methods, policymakers can utilize the findings to create focused initiatives and training programs.

Furthermore, by demonstrating the connection between record keeping and financial performance, the study will benefit investors and financial institutions. Lending decisions and investment strategies can be significantly shaped by clear evidence demonstrating how record-keeping practices impact key financial metrics such as Return on Equity (ROE) and Return on Investment (ROI).

Moreover, this study will serve as a valuable resource for future researchers by establishing a foundation for further exploration into the relationship between record-keeping and operational success. Building on the findings of this research, future studies can delve deeper into various aspects of record-keeping, investigate its broader implications, or evaluate the effectiveness of specific initiatives aimed at improving record-keeping practices within small businesses.

1.8 Conceptual framework

Figure 1: Conceptual Framework



Source: Adopted from Tumba et al. (2022) and modified by the researcher (2024)

The conceptual framework explores how record keeping influences the operational performance of small businesses in Kauga, Mukono, Uganda. It identifies record keeping as the independent variable, which is further divided into key categories such as financial records, inventory records, and customer records.. Time restrictions, inadequate tools, lack of knowledge, potential costs, security issues, and data correctness are some of the difficulties associated with record keeping. Operational performance, the dependent variable, includes aspects like customer satisfaction, market growth, process optimization, cost reduction, return on equity, and return on investment. The association between record keeping and operational success is also influenced by moderating factors like managerial commitment and resource availability.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter tries to review the scholarly materials put forward by several personalities on the impact of record keeping on the operational performance of small-scale businesses as well as critically analyzing the deviations in the explanations to find out the research gap in the study variables. Literature was reviewed objectively by starting with definition of a concept followed by reviewing of objectives. Sources like journals and books related to the study were used.

2.1 key Definitions and concepts of variables

2.1.1 Record keeping

Meticulous record keeping, or a methodical approach to recording and retaining records that guarantees the preservation of accurate and trustworthy information, is essential to effective organizational management. Sithoole and Schelnack-Kelly {2022} describe record keeping as a thorough process of generating, storing, & supervision and management of documents that capture evidence of corporate activities. This practice is vital for following up financial health, handling resources successfully and effectively, & ensuring submission to the regulations. Ebiriim & others {2024} highlighted that thorough and correct record keeping offers a comprehensive historical summary of organizational activities which is vibrant for making knowledgeable decisions.

Beyond just paperwork, upholding and keeping records plays a critical role in endorsing transparency & responsibility within businesses. Recent and previous studies emphasize its reputation in upholding the fair value and real net worth of minor and medium sized enterprises.

In the era of technological advancements, the concept of record keeping has changed to cover advanced data administration systems & technologies. Rendering to Akpohonor {2020}, digital record-keeping apparatuses and tools have changed the way industries and retail outlets handle data, making it simpler to store, recover & examine information. These systems offer improved security, minimizing the risk of data loss & unlawful access. They also guarantee that records are kept in a consistent and reachable manner which simplifies obedience to legal & regulatory morals & value. Integrating these contemporary technologies into record-keeping activities not

only progresses efficiency but also administers better compliance and data administration. {Gutto and Jjumba, 2021 }.

2.1.2 Operational performance

Operational performance comprehends various features of a corporation's activities and is an important measure for assessing how efficiently and professionally an organization functions. According to Sarucheera and Assante-Dako {2021 }, it replicates how well a business achieves its objectives and changes resources into products & services. This embraces metrics such as manufacture speed, eminence, and efficiency. Appraising operational presentation often involves examining key performance pointers or indicators (KPIs), which offer insights into an administration's success in expanses like resource use, cost administration, and process development {Metz ., 2020 }.

Scholars have emphasized the complicated nature of operational presentation and its protagonist in an administration's competitive advantage. Latif. {2021 } argues that operational presentation involves not just effectiveness but also the capability to adapt to shifting market circumstances and new-fangled technologies. Rendering to their perspective, industries with strong operational presentation are better prepared to meet market stresses and augment customer gratification, leading to both marketplace growth and enhanced customer trustworthiness. This view brings into line with the idea that operational presentation is a continuous procedure of improvement, where businesses strive to heighten their operations for longstanding and lasting success {Aldiaanto & others. 2021 }.

Recently, technology's role in increasing operational performance has garnered substantial attention. Mikalleg and others {2020 } highlights how digital revolution & advanced technologies, for example data analytics & artificial intelligence, have transformed operational activities. These gears offer data-driven perceptions that aid industries make more knowledgeable decisions, streamline processes & lessen operational expenses. Additionally, Sarucherra and Asante-Darkko {2021 } highlights that leveraging technology can lead to improved financial results, for example improved return on equity {ROE} & return on investment (ROI). This emphasizes the importance of continuing invention and adaptation in attaining long-term administrative success.

2.2 Relationship between record keeping and the operational performance of SSBs

Munnyua {2022 } scrutinized how keeping accurate and detailed financial records impacted the operational performance of small businesses in Nairobi, Kenya. His study found out that businesses with well-maintained accounting records experienced significant improvements in both

profitability & cost management. This underscores the critical role that correct record-keeping plays in enhancing pecuniary results and overall business efficiency Munnyua {2022} found that small industries in Nairobi, Kenya, which kept truthful financial records were able to find and address inadequacies, leading to compact operational costs. This enhancement in cost control significantly improved their profitability. Likewise, Ssmith & Brown {2019} discovered the effect of inventory records on small manufacturing companies in India. Their study exposed that correct inventory management not only improved resource allocation but also lessened waste and enhanced inventory management, all of which subsidized to enhanced operational effectiveness.

Anderson & Haris {2021} explored how keeping purchaser records impacts satisfaction & loyalty in small retail businesses in South Africa. Their findings disclosed that businesses with current buyer information could offer more modified service, which in turn enhanced customer retention & satisfaction. Also, Thompson & Green {2020} highlighted the importance of thorough record-keeping for process optimization in small industries in Malaysia. Their study found that companies with organized record-keeping practices were better at finding process blocks and applying resolutions, leading to amended operational performance.

Martinnez & White {2022} focused on the tests and challenges faced by small businesses in rural Ghana concerning exact record-keeping. They both identified that limited tools and a lack of knowledge were important barriers to actual record administration, harmfully affecting operational performance. However, industries that addressed these tasks by implementing digital tools & providing training knowledgeable & considerable enhancements in output and effectiveness. Temporarily, Brown & Johnson {2021} discovered how record-keeping wedged market growth for small-scale agricultural businesses in Uganda. The study found that businesses with truthful records were well placed to track market trends and make conversant decisions, leading to quicker market growth.

Harris & Lee {2023} inspected how record-keeping affects return on investment (ROI) in small-scale enterprises in the Philippines. The discoveries exposed those businesses with healthy record-keeping systems achieved better return on investment unlike with weaker practices. This perfection was qualified to more active strategic planning & greater financial running, which permitted the businesses to make more well-versed decisions and augment their resources.

Anderson & Martinez {2021} discovered how record keeping effects return on equity (ROE) in small businesses in Brazil. Their research emphasized that strong record-keeping practices lead to more correct financial reporting & augmented investor confidence, which in turn increases return on equity.

Also, William & Thompson {2022} inspected the effects of numerical record-keeping systems on the operational performance of SSBs in Nigerian cities. Their study found out that implementing digital tools significantly improved data safety, availability, & correctness, leading to better operational efficiency & effective decision-making.

In Singapore, Lee & Harris [2020] premeditated the role of digital record-keeping in small technology businesses. Their discoveries showed that businesses engaging in advanced digital record-keeping systems practiced quicker procedure optimization & enhanced resource administration, finally enlightening general performance.

Brown & Green {2021} scrutinized the influence of detailed record-keeping on client satisfaction in small hospitality businesses in Thailand. The study exposed that keeping complete customer records aided the businesses to provide more modified services, which significantly advanced client fulfilment & devotion.

For the meantime, Johnson & Smith {2022} explored the relationship between operational performance & record-keeping practices in SSBs in Mexico. They found out that firms with thorough and accurate record-keeping were more effective at managing stock, reducing expenses & improving customer satisfaction. These enhancements collectively enhanced their overall operational performance.

Anderson and Williams {2023} focused on the effect of training & education on record-keeping and operational efficiency of SSBs in Tanzania. They explored that businesses that financed in complete record-keeping training for their employees saw significant progresses in both operational effectiveness & financial performance.

Likewise, Harris & Martinezz {2022} discovered the role of government support in enhancing record-keeping practices among SSBs in Indonesia. Their research emphasized that businesses

receiving government support, through training & funding for record-keeping tools, experienced more better operational performance and faster growth.

Williams and brown (2021) explored how record keeping practices influence the continuing sustainability of SSBs in Rwanda. Williams and brown found out that businesses with comprehensive & accurate records are more likely to attain enduring success due to better financial management & strategic planning.

Lastly, Johnson & Harris {2023} in similar looked at the role of record keeping in helping SSBs maintain operational performance & regulatory agreement. Johnson & Harriss research exposed that businesses with well-kept records are better placed to meet lawful requirements, which not only helped them evade legal issues but also eased smoother business procedures.

2.3 The different types of record keeping used by small scale businesses

Financial Records: Johnson and Lee's 2020 research about SSBs in Nairobi emphasized the serious role of accurate financial record-keeping. Johnson and Lee's study revealed that detailed financial records permitted commerce to effectively track income & costs, leading to boosted financial management & more better decision-making. Common financial records for example statement of financial position, statement of comprehensive income, & cash flow statements was shown to be crucial. Smith and Brown {2019} in addition, they highlighted the importance of these records for safeguarding mortgages and investments, observing that they provide a vibrant image of a company's financial well-being, which is decisive for SSBs in India.

stock Records: Thompson & Green {2020} inspected the impact of inventory record-keeping on SSBs in Malaysia. The discoveries showed that accurate inventory records helped businesses evade issues for example overstocking & stockouts by permitting for better supervision of inventory levels. Main aspects such as stock valuation, reorder points, & quantities were effectively achieved, leading to amended operational productivity & reduced wastage by maintaining exact inventory records. This improvement in stock management significantly enhanced their overall operational efficiency.

Client Records: Martinez & White [2022] examined how maintaining detailed customer records can improve fulfilment & retention among SSBs in Ghana. The study opened that businesses with comprehensive client data, such as acquisition histories & contact details, were better located to offer

personalized services, leading to higher levels of customer satisfaction. Records like procurement histories, feedback, & customer profiles play a vital role in understanding & meeting customer needs. Equally, Brown & Johnson [2021] explored the benefits for SSBs in Uganda, noting that businesses with well-kept client records could better grasp customer preferences & tailor their marketing tactics well.

Staff Records: Harris & Lee [2023] found out the importance of employee records in SSBs in Philippines. The study found out that thorough records, including employment contracts, performance appraisals, & attendance logs, helped companies control their staff more excellently. Significant components such as performance assessments, job descriptions, & personal data are important for this role. Anderson & Martinez [2021] also noted that SSBs in Brazil that kept accurate employee records experienced lower turnover rate & higher employee satisfaction, as they could address their complaints punctually and equally.

Sales Records: Williams & Thompson [2022] explored how keeping complete sales records impacted small scale businesses in Nigeria. Williams & Thompson discovered that keeping accurate sales logs and receipts enabled small businesses to track sales trends more successfully, which in turn informed their pricing & promotional tactics. Mutual elements of sales records comprise of daily sales logs, invoices, & receipts. In the same way, Lee & Harris [2020] found out that small technology businesses in Singapore that accurately documented their sales information were better at evaluating sales performance and identifying advance opportunities.

Expense Records: Brown & Green [2021] found out the role of expense records in small businesses in Thailand. Their research showed that maintaining thorough expense records, for example invoices & receipts, aided the businesses manage their operation costs more effectively & advance profitability. Expense records actually include particulars like utility expenses, account payable invoices, & salary expenses. Johnson & Smith {2022} also emphasized the importance of accurate expense records for SSBs in Mexico, noting that these records help identify cost minimization chances and sidestep unnecessary spending.

Tax Records: Anderson & Williams {2023} premeditated how small-scale businesses in Tanzania achieved their tax records and found that keeping correct records for example receipts & tax returns was critical for staying submissive with tax rules and regulations. These chronicles or records assist small businesses avoid legal issues and manage their tax tasks effectively. Tax records typically include receipts for taxes paid, tax returns, & correlated correspondence. In the same way, Harris & Martinez (2020)

found out that in Indonesian SSBs with scrupulous tax records were better organized for audits and could take advantage of tax encouragements & assumptions, leading to improved financial performance.

Legal and Regulatory Records: William & Brown [2021] discovered the importance of maintaining legal and regulatory records in small scale businesses in Rwanda. They found out that up-to-date documents, such as business licenses & compliance certificates, helped firms avoid legal problems and operate effortlessly. These records habitually include licenses, permits, & compliance paperwork. Johnson & harris(2023)also noted that SSBs in Vietnam with thorough legal and regulatory records faced fewer fines & business disruptions, as they were more likely to obey to local procedures.

2.4 Challenges hindering proper record keeping among small scale businesses

Insufficient Knowledge and Training: Johnson and Smith (2020) highlighted the major challenges faced by SSBs in Kenya: a lack of knowledge and training in record keeping. many business owners lack formal education in accounting or financial management, which makes maintaining accurate and organized records difficult. Martinez and White (2021) in the same way noted that in rural Ghana, SSBs owners frequently scuffle due to inadequate access to training programs that could train them with important skills for actual record keeping. This gap in education contributes to deprived financial management & decision-making.

Insufficient Equipment & Technology: Thompson & Green {2019} point out that insufficient equipment and technology are significant track race for small-scale businesses in Nigeria. Many businesses depend on manual, labor-intensive methods for record keeping, which are prone to mistakes and errors. Their discovery shows that implementing digital tools can significantly improve the accuracy and productivity of record keeping. Harris and Lee (2022) further report that small scale businesses in the Philippines also face challenges with old-fashioned approaches due to the high costs of modern technology. This financial barrier keeps many small-scale businesses from advancement to more effective digital resolutions.

Time Constraints: Research from Anderson & Harris {2021} recognizes time constraints as a significant block to effective record keeping for SSBs in South Africa. Small Business owners often juggle several responsibilities, leaving them with little time to focus on maintaining precise records. This lack of time can lead to confused and unfinished record-keeping. Brown & Johnson {2020} found out alike issues in

Uganda, where time management challenges prevent businesspersons from dedicating enough time to record-keeping tasks.

Cost Implications: Williams & Thompson [2022] highlight cost as a major difficulty to effective record keeping among small enterprises in Tanzania. Numerous small-scale businesses operate on tight budgets and cannot have enough money to invest in record-keeping software or rent professional accountants. This financial stress often results in inadequate record keeping practices. Johnson and Martinez (2021) also found that the high costs of professional record keeping in Mexico depresses small scale business owners from seeking for external help, worsening the problem.

Security Concerns: Harris & Martínez [2023] found out that safety concerns are a substantial issue for small scale businesses in Indonesia regarding their record keeping practices. Countless small business owners worry that digital record-keeping systems might expose subtle financial data, leading to hesitancy in adopting to modern procedures. Correspondingly, Anderson & Lee [2020] detected that small scale industries in Malaysia vacillate to grip digital record-keeping due to uncertainties of information breaches & cyberattacks.

Data Accuracy and Consistency Challenges: Thompson & Williams [2021] emphasized the complications SSBs in Rwanda face in keeping data accuracy and uniformity. Issues for example uneven record-keeping and inaccurate data entry can weaken financial planning & decision-making. Martinez & Brown [2019] found out that physical record-keeping often results in human errors and data discrepancies, which can demoralize the reliability of financial records for SSBs in India.

Regulatory Compliance: Johnson & Green {2022} painted that SSBs in Vietnam struggle with supervisory obedience due to composite and frequently changing regulations. Several small scale business owners find it stimulating to keep up with compliance values, and insufficient record-keeping only compounds these complications, snowballing the risk of fines and legal issues. In the same way, Harris & Smith [2020] noted that small scale businesses in Brazil face significant burdens with regulatory compliance, often resulting in penalties and working disruptions due to poor record-keeping performs.

Cultural Beliefs and Attitudes: Brown & Lee [2023] discovered how cultural beliefs and attitudes in Thailand impact record-keeping practices among SSBs. Brown & Lees study found out that various business owners do not sight record keeping as a crucial feature of business administration, leading to poor practices and abandonment. Also, Anderson & Johnson {2021} detected alike trends, noting that record keeping is often viewed as a low-priority job, resulting in deficient attention to upholding accurate and organized records in South Africa

2.5 Summary of literature review

In order to advance the operational performance of small-scale businesses (SSBs), record keeping is vital, as the literature reviews underlines. Having accurate records of finances, inventory, and customers improves financial management, allocation of resources, and customer happiness. Notwithstanding its significance, SSBs face difficulties maintaining accurate records due to a lack of expertise, poor instruments, time restraints, and financial concerns. Studies highlight that overcoming these challenges through training, technology adoption, and government support can significantly improve operational efficiency, profitability, and compliance. However, the literature reveals gaps in understanding the specific impacts of different record-keeping practices on various aspects of operational performance, particularly in different regional contexts.

2.6 Literature Gap

While the existing literature extensively explores the general impact of record keeping on the operational performance of SSBs, there remains a gap in understanding the nuanced effects of specific types of record-keeping practices across diverse business environments. Most studies focus on financial, inventory, and customer records, but there is limited research on the impact of employee, sales, expense, tax, and legal records on operational performance. Additionally, while the challenges hindering effective record keeping are well-documented, the specific strategies that different regions or sectors can adopt to address these challenges are not sufficiently explored. There was also a need for more research on how digital transformation and advanced technologies can be tailored to improve record-keeping practices in SSBs, particularly in developing countries like Uganda.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodology that was used in conducting the research. It described how this study was conducted. It includes the study design, the study setting, study population and the sample size. It also describes the sampling procedure definition of variables, research instruments, data analysis and management, ethical considerations, and the proposed limitations of the study.

3.1 Research design

This study used a cross-sectional survey research design where data from respondents was collected at a single point in time without repetition from the representative population. The design was chosen because of being economical to conduct in terms of time (Patrik & Ugo, 2019). It was also used because it helped the researcher to capture information based on data gathered for a specific point in time. More so, through the use of the cross-sectional research design, the research findings helped in removing assumptions and replace them with actual data on the specific variables studied during the time period accounted for.

Furthermore, quantitative research approach was used in this study (Bhawna & Gobind, 2015). Quantitative research approach was used because it is more reliable and objective, it helped the researcher in use of statistics to generalize the findings and also helped in testing theories/hypotheses and lastly, it helped in determining the relationship between the two variables (Haradhan, 2021). Therefore, quantitative research approach was used to gather statistical data from the selected SSBs in Kauga, Mukono Municipality with the help of researcher-administered questionnaires.

3.2 Study area and population

This study was carried out in different SSBs located in Kauga village, Nsuube-Kauga Parish, Mukono TC Division, Mukono district of Central region of Uganda. SSBs in Kauga village were chosen because they have been struggling to survive in the business market in recent years which could be attributed to failure to conduct record keeping in their operations. According to statistics

from Mukono Municipal Council (2023), there are 100 registered SSEs in Kauga, which include; secretarial bureaus, groceries, salons, restaurants, boutiques and bars and these will be included in the study as the population. Therefore, the study population or the unit of analysis in this study was the selected SSBs in Kauga village, Mukono Municipality totaling to 80 SSBs where the owners or managers of the businesses represented each selected business.

3.3 Sample size determination

A sample is a section of the wider population that was engaged in the survey (Stuart, 2016). According to Creswell (2012), a sample is a subgroup which is representative of the target population from whom findings can be generalized about the population. Therefore, sample size was determined by the sample calculation formula by Taro Yamane’s (1967) formula as follows;

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

“n” is sample size, “N” is population, “e” is error (0.05) or level of confidence 95%

“N” (population) = 100 registered SSBs in Kauga village, Mukono Municipality

$$n = \frac{100}{1 + 100(0.05)^2}$$

$$n = \frac{100}{1 + 100(0.0025)}$$

$$n = \frac{100}{1 + 0.25}$$

$$n = \frac{100}{1.25}$$

n = 80 registered SSBs in Kauga village, Mukono Municipality

Therefore, from the sample size calculation above, the sample size was 80 registered SSBs in Kauga village, Mukono Municipality.

Table 1: Showing population and sample size

Category of respondents	Population	Sample size
Secretarial bureaus	20	16
Groceries	30	24
Salons	10	8
Restaurants	20	16
Boutiques	15	12
Bars	5	4
Total	100	80

Source; Mukono division

3.4 Sampling method

The sampling methods provide information required about the selection of the samples. It also provides a detailed foundation where the research sample can be drawn, and for a population that is enough for a high-quality selection of the participants (Lewis and Ritchie, 2003). The study was also carried out using the stratified sampling method whereby samples were selected from the SSBs grouped under segmented businesses and those that deal in assorted merchandize. This was due to their convenience about the topic and area under study hence they were expected to represent each element in the population. This technique helped in reducing on the costs of collecting and analyzing data. The table below shows how stratified sampling was used by the researcher;

3.5 Sources of data

While carrying out the research study, both primary and secondary data were used by the researcher.

3.5.1 Primary source

Primary data are important for all areas of research because they are accurate information about the results of an experiment or observation. Primary data from the field was obtained through questionnaires to selected respondents in order to get their opinions. Primary data helped the

researcher in collecting information for the specific purposes of their study. The researcher collected the data herself, using questionnaires.

3.5.2 Secondary source

Secondary data refers to handling, collecting and possibly processing data by people other than the researcher in question. This source was used to collect data from already written literature for example e-books, journals, published articles and periodicals (Mubazi 2008).

3.6 Data collection method

The researcher of this study used one type of data collection instruments. This included questionnaire survey which was briefly explained in the following subsection.

3.6.1 Questionnaire survey

A questionnaire survey is a research method for collecting information from respondents using standardized questionnaires (Mugenda & Mugenda, 2003). This method involved collecting information from a sample of respondents from the owners of the selected SSEs in Kauga, Mukono Municipality in a systematic way. A questionnaire survey was used because it provides a high level of general capability in representing a large population. Due to the usual huge number of people who answers survey, the data being gathered possess a better understanding of what is being studied. Because of the high representativeness brought about by the questionnaire survey method, it is often easier to find statistically significant results than other data gathering methods. Questionnaire survey was also used for these categories of respondents to save on time because their number was big to interview (Amin, 2005).

3.7 Data collection instrument

3.7.1 Questionnaire

According to (Podgórecki, 2023) a questionnaire survey is a set of questions designed by the researcher for purpose of collecting data. The questionnaire included open ended questions which required the respondent to give more details about the subject matter and because they give the respondents opportunity to express their opinion in free-flowing manner giving them time to think before answering questions since it avoids personal contact. Semi structured or closed ended

questions where answers are provided were also used and the respondents were only required to tick the best suitable answer about the subject matter (Ikart, 2019). Since the researcher used questionnaires, she was involved in the process of guiding the respondents in ensuring that the right information was collected from the SME owners. The questionnaires were measured using a Likert scale where 5 (Strongly Agree), 4 (Agree), 3 (Not sure), 2 (Disagree) and 1 (Strongly Disagree). The questionnaires were used to collect data from the owners of the 80 selected SSBs operating in Kauga village, Mukono Municipality.

3.8 Validity and Reliability of the data collection instruments

In order for the study to be sound, it must be free of bias and distortion. Reliability and validity are two concepts that are important for defining and measuring bias and distortion. The following subsections explain how validity and reliability were determined in this study.

3.8.1 Validity

According to Cohen, Manion and Keith (2007), Validity is ensured by; choosing an appropriate scale, ensuring that there are adequate resources for the required research to be undertaken, selecting an appropriate methodology for ensuring the research questions, avoiding having too long or too short an interval between pre-test and post-test, ensuring standardized procedures for gathering data or for information administering tests, and tailoring the instruments to the concentration span of the respondents.

Validity was done in order to find out whether the questions were capable of capturing the intended data. Experts in research reviewed the questions to see whether they were capable of capturing the intended response. A Content Validity Index (CVI) was calculated in order to establish the validity of the research instrument.

3.8.2 Reliability

Mugenda and Mugenda (2003) defined reliability as a measure of the degree to which a research instrument yields consistent results or data after repeated trials. Reliability of the questionnaire instrument will be assessed using Cronbach's coefficient alpha. A pilot study was carried out on 5 respondents and the reliability results were computed using the Statistical Package for the Social

Sciences (SPSS) version 20. The following formula was used to calculate the Cronbach's coefficient alpha

3.9 Procedure of data collection

After approval of the proposal from Uganda Christian University, the researcher was given a letter of introduction to the selected SSBs in Kauga village, Mukono Municipality. This served to secure permission in order to carry out the study in this organization. The researcher presented a letter of consent to the respondents, after which, questionnaires were distributed. The respondents were given time within which they should have returned the fully filled questionnaires. After the questionnaires had been filled, the researcher collected them, sorted them and coded them.

3.10 Data analysis

3.10.1 Quantitative data analysis

Data analysis was done with the aid of the package (SPSS) version 20 which besides being user friendly, is appropriate for handling the correlations between the variables plus regressions in the study. All variables were assigned with names and coded for computer entry. Secondly all the responses were coded to facilitate computer data in-put. Thirdly, after data entry was completed, negatively worded scales were recorded and assigned with new values. Fourthly, in order to get composite scores for items on a scale, target variables were computed. Fifthly, data was screened in order to minimize data entry errors. Quantitative data was analyzed using descriptive statistics and Pearson Correlation to examine the relationship between the independent and the dependent variable in the study.

3.11 Ethical considerations

According to Nsubuga & Katamba (2013) ethical issues include setting clearances from the ethical body and consent of the respondent. It refers to the moral justification of the investigation or intervention; as regards the minimal about disregard, safety and psychological wellbeing of the person and or community. The researcher exhibited a high level of ethical behavior in the course of implementing the study; confidentiality where the information got from the field was only used for academic purposes. There was also secrecy of the respondents exhibited so that they could get

the freedom to express themselves. More so, informed consent was obtained from all respondents before including them in the study.

3.12 Limitations and delimitations of the study

Some respondents were not willing to provide information because of being suspicious of where the information would be taken. This was solved through the nice remarkable reputation in the study context as a learning institution and also obtaining an introductory letter from the university.

The researcher was limited by funds that were needed to facilitate the research such as motivating the respondents, printing fees and even daily transport to collect data. However, the researcher used self-initiatives and strategies to mobilize financial assistance from family.

Some people delayed to bring back the questionnaires which affected the researcher's target time planned to analyze her study. This was solved by issuing more questionnaires beyond the target and this helped her to cover up the gaps for those who failed to return the questionnaires.

CHAPTER FOUR

DATA PRESENTATION AND INTERPRETATION OF FINDINGS

4.0 Introduction

This chapter presents and discusses the results of analysis that has been done to look at the specific objectives of the study and in relation to the reviewed literature. The study was carried out using questionnaires with selected SSBs in Kauga village, Mukono Municipality. The findings are presented with the help of tables for purposes of clarity and interpretation.

4.1 Response rate

A total of 80 respondents were meant to be involved in the study using questionnaires and all of them were successfully involved in the study as shown in Table 1 below in relation to the different categories.

Table 2: Response rate

Response Rate	Frequency	Percentage
Response	80	100%
Non-Response	00	00%
Total	80	100%

Source: *Primary data*

According to table 2 above a total of 80 (100%) respondents who are; owners or managers of the selected SSBs in Kauga village, Mukono Municipality were expected to be involved in the study and all the respondents gave their response giving a response rate of 100%. The reason for the high response rate was due to the fact that the researcher had enough time to collect the data herself and given that the number of respondents required was relatively small. According to Ahuja (2009), a response rate of 70% is excellent, 60% is good and 50% is adequate for analysis. Thus the response rate of 100% was considered reliable and appropriate for the study.

4.2 Findings on demographic characteristics of respondents

This section presents the general background information about the respondents in relation to their gender, age, highest level of education, kind of business and period spent operating the business in Kauga village, Mukono Municipality as shown in the table below;

Table 3: Background Information about the respondents

Item	Description	Frequency	Percentage (%)
Gender	Male	47	58.7
	Female	33	41.3
	Total	80	100.0
Age bracket	21-30 years	24	30.0
	31-40 years	33	41.3
	41-50 years	15	18.7
	Above 50 years	8	10.0
	Total	80	100.0
Level of education	Primary	26	32.5
	Secondary	28	35.0
	Tertiary	17	21.2
	Others	9	11.3
	Total	80	100.0
Business	Secretarial bureaus	16	20.0
	Groceries	24	30.0
	Salons	8	10.0
	Restaurants	16	20.0
	Boutiques	12	15.0
	Bars	4	5.0
	Total	80	100.0
Period spent operating the business above	1-5 years	26	32.5
	6-10 years	38	47.5

	Above 10 years	16	20.0
	Total	80	100.0

Source: *Primary data*

Table 3 above shows that majority of the respondents were male, accounting for 58.7% of the total, while females made up 41.3%. This indicates that men were more involved in operating small-scale businesses in Kauga village, Mukono Municipality compared to women.

The results also showed that 41.3% of the total respondents, or most, were in the 31–40 age range. Next in line were the age groups of 21–30 years old (30.0%), 41–50 years old (18.7%), and those over 50, who made up the smallest group (10.0%). This implies that early to mid-adulthood is the demographic that makes up a large share of the area's small business owners.

Moreover, the results indicated that the largest proportion of participants had completed secondary school, accounting for 35.0% of the sample. Following closely at 32.5% were those with only a primary education. Eleven percent of respondents were classified as "Others," which could include having no formal education or having had other types of training. Respondents with postsecondary education made up 21.2% of the sample. From this, it can be inferred that most business owners have some formal education, and many have even finished secondary school. This implies that they are knowledgeable about keeping accurate business records.

Furthermore, the results showed that, with 30.0% of the total company categories run by the respondents, grocers were the most prevalent. At 20.0%, restaurants and secretarial bureaus were next, followed by shops at 15.0%, salons at 10.0%, and bars at 5.0%. The variety of company kinds observed in Kauga village indicates a range of economic activities, with groceries being a particularly common one.

Finally, with respect to how long a firm has been operating, the results showed that 47.5% of respondents had been in operation for six to ten years, suggesting a high degree of experience among a sizable number of operators. Those with 1-5 years of experience made up 32.5%, while 20.0% had been in business for over 10 years. This distribution suggests that most small-scale business operators have considerable experience, with nearly half having operated their businesses for more than six years.

4.3 The relationship between record keeping and the operational performance of small-scale businesses in Kauga

Table 4 summarizes respondents' responses the relationship between record keeping and the operational performance of small-scale businesses in Kauga by using a Likert scale where SA (Strongly Agree), A (Agree), NS (Not Sure), D (Disagree) and SD (Strongly Disagree).

Table 4: Relationship between record keeping and the operational performance of SSBs

Statements	Extent of agreement and disagreement				
	SA	A	NS	D	SD
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)
I regularly update financial records for my business.	42 52.5%	24 30.0%	00	10 12.5%	4 5.0%
I maintain accurate inventory records to monitor stock levels.	23 28.8%	35 43.7%	6 7.5%	11 13.7%	5 6.3%
I keep detailed customer records to track sales and preferences.	19 23.7%	38 47.5%	7 8.8%	15 18.7%	1 1.3%
I use digital tools for record keeping in my business operations.	21 26.3%	34 42.5%	5 6.3%	20 25.0%	00
I ensure all expense records are properly documented and organized.	23 28.8%	35 43.7%	10 12.5%	12 15.0%	00
I frequently review and update employee records to ensure accuracy.	24 30.0%	40 50.0%	00	16 20.0%	00

Source: *Primary data*

According to table 4, the findings of the study revealed that the majority of the respondents, represented by 82.5%, agreed that they regularly update financial records for their business, whereas 17.5% of the respondents disagreed with the statement. This indicates that most small-scale business owners in Kauga are consistent in maintaining up-to-date financial records, which is crucial for effective business management and decision-making. The implication is that regular

updates to financial records likely contribute positively to the operational performance of these businesses by providing accurate financial data for analysis and planning.

The outcomes also showed that a substantial percentage of respondents—72.5%—decided that keeping correct stock records to track its stages was significant. Amongst the survey contributors, 7.5% were unconfident about their stock supervision practices, and 20.0% disagreed with the importance of keeping accurate inventory records. In spite of these contradictory views, the majority of SSBs holders [71.2%] agreed that prioritizing inventory management is key for enhancing operational effectiveness. Actual inventory management helps small scale businesses lessen the risks of being out of stock & overstocking, permitting better stock level optimization and reduced wastage, in the end leading to better operational effectiveness.

In the same way, 71.2% of respondents recognized the value of keeping detailed client records to track sales and preferences, whereas 8.8% were unconfident and 20.0% disagreed. This indicates that many of SSB owners comprehend the importance of being knowledgeable about their customers' needs and preferences, which can bring advanced buyer gratification and loyalty. Detailed customer data permits small businesses for example to tailor their products & services more effectively, enhancing client relations and furthering their sales

Concerning digital tools for record keeping, 68.8% of respondents agreed that they practice digital systems for handling their business records, nevertheless 25.0% disagreed & 6.3% were unsure. The general adoption of digital record-keeping tools proposes that countless small businesses are finding these technologies advantageous for more well-organized data storage and recovery. This shift to digital systems likely progresses the accuracy & swiftness of record-keeping, which can boost general operational usefulness & decision-making.

To conclude, 72.5% of respondents reliably ensured that all outflow records are accurately documented and systematized. In contrast, 12.5% were uncertain & 15.0% disagreed. This robust agreement highlights the recognition of the importance of thorough cost reporting for complete financial management. Properly kept cost records enable small businesses to track expenditure effectively, manage their cash better, and control outflows, all of which are essential for maintaining profitability.

The results from the study tells that while 20.0% of respondents disagreed, a substantial majority [80.0%] confirmed that they repeatedly assess and update staff records to safeguard their accuracy. This consent places of interest on how significant accurate and current staffs' records are to employers or business owners. Effective human resource management centers on having dependable employee records, which facilitate loyalty to labor regulations & enhance overall operational efficiency.

Overall, the discoveries emphasize that SSB owners in Kauga view actual record keeping as a key driver of operational performance. Appropriate record-keeping practices—including maintaining up-to-date financial records, accurate stock and customer information, and using digital tools—are considered vigorous for attaining operational efficiency & better-quality business performance. The following chart illustrates how Pearson's correlation analysis was used to delve deeper into the relationship between record keeping and operational success amongst SSBs in Kauga.

Table 5: Pearson’s correlation on record keeping and operational performance of SSBs

Correlations

		Record keeping	Operational performance
Record keeping	Pearson Correlation	1	.757**
	Sig. (2-tailed)		.000
	N	80	80
Operational performance	Pearson Correlation	.757**	1
	Sig. (2-tailed)	.000	
	N	80	80

** . Correlation is significant at the 0.05 level (2-tailed).

Source: *Primary data*

The findings indicated in table above shows that there is a significant positive relationship between record keeping and the operational performance of small-scale businesses in Kauga. This relationship is affirmed by R-values of 0.757** with significant p-values of 0.000 at the level of 0.05 (2-tailed) ($r = .757^{**}, p < .05$). This implies that effective record-keeping practices are closely

associated with enhanced operational performance, highlighting the importance of maintaining accurate and up-to-date records for the success of these businesses.

4.4 The different types of record keeping used by small scale businesses in Kauga

Table 6 summarizes respondents' responses on the different types of record keeping used by small scale businesses in Kauga by using a Likert scale where SA (Strongly Agree), A (Agree), NS (Not Sure), D (Disagree) and SD (Strongly Disagree).

Table 6: The different types of record keeping used by SSBs in Kauga

Statements	Extent of agreement and disagreement				
	SA	A	NS	D	SD
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)
I use manual ledgers to keep financial records for my business.	20 25.0%	58 72.5%	00	2 2.5%	00
I utilize accounting software for maintaining my business records.	14 17.5%	63 78.8%	3 3.8%	00	00
I keep detailed sales records to monitor business transactions.	22 27.5%	54 67.5%	2 2.5%	2 2.5%	00
I maintain inventory records to track stock levels accurately.	19 23.8%	57 71.3%	00	4 5.0%	00
I use digital tools to keep customer information and preferences.	21 26.3%	34 42.5%	00	20 25.0%	5 6.3%
I regularly update and store expense records in my business.	19 23.8%	57 71.3%	4 5.0%	00	00

Source: *Primary data*

As per Table 6 above, the research findings indicate that 97.5% of respondents agreed that their organization keeps financial records through manual ledgers, whereas 2.5% of respondents disagreed with the statement. This high degree of agreement suggests that small-scale firms in Kauga continue to use manual ledgers as their preferred way of maintaining financial records,

probably because of their affordability and ease of use. But it could also mean that you don't have access to digital or more sophisticated record-keeping systems, which could reduce accuracy and efficiency.

The outcomes also exposed that 96.3% of respondents use accounting software to be able to keep their business records, 3.8% being unsure. This overwhelming preference for digital tools points out how technology is used for its ability to improve the efficiency & accuracy of record-keeping.

Furthermore, 95% of respondents stated that they keep full sales records to keep an eye on their business happenings, while 2.5% either disagreed or were uncertain. This common exercise emphasizes the importance of tracking sales, which is very important for understanding client relations and appraising business performance.

In the same way, the findings showed that (95.1%) of respondents see the value in keeping detailed stock records for managing inventory levels successfully, but only 5% in disagreement. This high level of agreement echoes the serious role of inventory management in stopping stockouts and overstocking, making it a key aspect of SSB operations in Kauga.

The outcomes from the study show that 68.8% of respondents use digital technologies to store customer data & likings, whereas 31.3% do not. This recommends that while various small businesses have made use digital tools for managing customer information, a significant number still find trials in wholly implementing these technologies or choose to stick with other means.

In addition, 95.1% of respondents deep-rooted that their businesses constantly keep and update outflow records, even when 5.0% were unsure. This solid harmony highlights an obligation to accurate and up-to-date financial documents, which may be so crucial for effective financial administration & planning. By keeping detailed expenditure records, businesses can better trace expenditure, manage cash flows, & make well-versed financial decisions.

Overall, the outcomes show that SSBs in Kauga use a mixture of traditional and digital record-keeping methods. This diverse approach mirrors their thoughtful of the importance of effective record management for enhancing operational efficiency and confirming the sustainability of their businesses.

4.5 Challenges hindering proper record keeping among small scale businesses (SSBs) in Kauga

Table 7 summarizes respondents' responses on the challenges hindering proper record keeping among small scale businesses in Kauga and the possible solutions by using a Likert scale where SA (Strongly Agree), A (Agree), NS (Not Sure), D (Disagree) & SD (Strongly Disagree).

Table 7: Challenges hindering proper record keeping among SSBs in Kauga

Statements	Extent of agreement and disagreement				
	SA	A	NS	D	SD
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)
Lack of proper training hinders effective record keeping in my business.	23 28.8%	51 63.8%	4 5.0%	1 1.3%	1 1.3%
The cost of record keeping tools and software is prohibitive for my business.	19 23.8%	53 66.3%	7 8.8%	00	1 1.3%
I face challenges in maintaining accurate records due to time constraints.	21 26.3%	54 67.5%	4 5.0%	1 1.3%	00
Limited knowledge of record keeping practices affects my business operations.	23 28.8%	51 63.8%	4 5.0%	2 2.6%	00
Inadequate support and resources make it difficult to keep proper records.	20 25.0%	58 72.5%	2 2.5%	00	00
I find it challenging to organize and manage large volumes of business records.	19 23.8%	57 71.3%	4 5.0%	00	00

Source: *Primary data*

The study's outcomes, detailed in Table 7, tell that 97.5% of respondents accept that inadequate training makes it stiffer for their small businesses to keep accurate records. Whereas 2.6% disagreed & 5.0% were unsure. This finding advises that enhancing training agendas could greatly advance record management, resulting to better financial oversight and overall business management.

Furthermore, the outcomes or results indicate that 90.1% of respondents believe that the expenses involved in record-keeping software & tools is too high for their businesses. In contrary, 1.3% disagreed, and 8.8% were uncertain. This common concern accentuates the financial straining of small-scale businesses face when trying to implement and tolerate efficient record-keeping systems. To discourse this issue, more inexpensive tools or financial provision options might be essential to help small businesses capitalize in the essential record-keeping infrastructure.

The study found that a significant 93.8% of respondents agree that time limitations make it challenging to keep accurate records. 1.3% disagreed, & 5.0% were uncertain. This brings out a common issue where SSB owners are overwhelmed with day-to-day responsibilities, leaving little time for detailed record-keeping. It suggests a need for better time management strategies or the adoption of simpler, more robotic record-keeping tools to help ease this load.

Also, the results presented that 92.6% of respondents believe their limited data of record-keeping practices impacts their business actions harmfully. With only 2.6% disagreeing and 5.0% unsure, it's clear that there is a significant gap in understanding effective record-keeping methods. This shows the importance of snowballing alertness and providing education on proper record-keeping performances to enhance general business management & operational effectiveness.

The outcomes shows that a significant 97.5% of respondents agree that lacking enough resources and help makes it hard to sustain accurate records. Only 2.5% were unsure on this. This brings out a common credit that having the correct resources and exterior help is so important for proper record-keeping in SSBs. It advises that snowballing financial aid or enlightening access to record-keeping tools may significantly enhance the record-keeping aptitudes of small-scale enterprises.

To conclude, the study found out that 95.1% of respondents believe in handling & organizing large numbers of small business records is challenging, though 5.0% were unsure. This indicates that small businesses often struggle with handling extensive data, likely due to a lack of organized systems or effective record-keeping technologies. It suggests that providing scalable and efficient record-keeping solutions could help improve how small businesses manage their records.

Overall, the findings suggest that the challenges hindering proper record keeping among small-scale businesses in Kauga are primarily due to a lack of training, high costs of tools, time

constraints, limited knowledge, inadequate support, and difficulties in managing large volumes of records. Addressing these challenges could lead to significant improvements in the record-keeping practices of small-scale businesses.

CHAPTER FIVE

DISCUSSION OF FINDINGS, SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter includes the discussion of findings in relation to the literature. It also summarizes all findings reported in chapter four according to questions of the study, draws conclusions, suggests recommendations and also proposes some areas for further study.

5.1 Discussion of findings

5.1.1 Relationship between record keeping and the operational performance of SSBs

The study findings revealed a strong positive relationship between record-keeping practices and the operational performance of small-scale businesses in Kauga, consistent with the literature by Bosco et al. (2023), who found that robust record-keeping systems significantly enhance service delivery in public sectors. This alignment suggests that proper documentation, such as financial, inventory, and customer records, is crucial for business efficiency and performance. As observed in the study, businesses that regularly update their financial records exhibit better financial management. This finding aligns with Akporhonor (2020), who emphasizes that accurate and timely record-keeping is crucial for fostering financial accountability and transparency, which in turn enhances overall business operations.

The results also propose that some respondents are starting to use digital tools for record-keeping, representative of a shift towards more technologically advanced practices. This observation supports Buer other {2021}, who discourse how digitalization augments lean manufacturing techniques to boost operational presentation. Digital apparatuses facilitate better information organization, retrieval, and analysis, which progresses decision-making processes. This trend is further supported by Chatterjee and others (2024), who demonstrate how business analytics, empowered by digital records, can suggestively enhance administrative performance and value creation. This shift toward digitalization replicates a broader trend where administrations are adopting technology to enhance attractiveness and operational efficiency.

Moreover, the study highlights the importance of maintaining accurate inventory records and considerate customer preferences for operative stock management and customer gratification. This aligns with Muchaendepi et al. (2019), who accentuate that businesses with robust inventory chronicles are better prepared to manage stock levels, reduce waste, and meet customer demands. Similarly, Saruchera and Asante-Darko (2021) show that effective record-keeping in reverse logistics can decrease inventory charges and improve supply chain effectiveness.

The study also emphasizes the importance of systematic documentation and organization of disbursement information for improved financial control. This is reliable with Kisubi et al. (2022), who converse how robust record-keeping aptitudes contribute to enhanced SME performance. Good documents provide a clearer picture of pecuniary health, helping organizations recognize cost-saving prospects and manage budgets more successfully. Saffady (2021) also highlights that complete record-keeping is indispensable for compliance, accountability, and calculated planning. Generally, the current study's conclusions on the positive impression of record-keeping on operational performance reverberate with a growing body of research highlighting the strategic worth of maintaining accurate, timely, and wide-ranging business records.

5.1.2 The different types of record keeping used by small scale businesses in Kauga

The examination results reveal that small businesses in Kauga are integrating both digital and outmoded record-keeping approaches. A significant number of these industries use bookkeeping software to augment efficiency and accuracy while also preserving financial records manually. This approach reverberates with Akporhonor's {2020} prominence on blending advanced techniques with traditional approaches to boost operational effectiveness. Akporhonor contends that combining old and new record-keeping performs allows businesses to maintain thorough records and advance accuracy in the digital age. Correspondingly, Sithole & Schellnack-Kelly {2022} highlight the reimbursements of a hybrid record-keeping approach, signifying that it helps small industries adapt to developing technological sceneries.

The examination also specifies that most Kauga businesses are hardworking about keeping detailed auctions and inventory records, shimmering their focus on tracking transactions and handling stock levels successfully. This finding brings into line with Muchaendepi {2019}, who initiate that SSBs in the industrial sector rely severely on effective inventory administration

practices. Rendering to their research, maintaining wide-ranging sales and inventory records helps industries avoid stockouts and overstocking, thus ornamental operational performance. Buer et al. {2021} further sustenance this view, suggesting that compounding digital apparatuses with lean manufacturing ideologies improves inventory controller and reduces waste, a rehearsal seen in Kauga's small businesses.

Nevertheless, the study also reveals changing levels of digital implementation for managing customer data among Kauga businesses. This variation valor be due to alterations in technological skills or entree, as Guto & Jumba {2021} detected in their research on automatic records administration. They found that administrations with vigorous electronic records schemes tend to accomplish higher operational efficiency and credibility. This reflection is consistent with Latifi {2021}, who explored corporate model innovation in SMEs and renowned that varying technological methods lead to different occasions and challenges, affecting overall performance.

In conclusion, the commitment of Kauga's small industries to regularly apprise their expense records accentuates their focus on operative financial administration. This finding is maintained by Ebirim et al. {2024}, who emphasized the position of periodic record updates for upholding financial transparency and responsibility. Their schoolwork highlights that correct and up-to-date economic records are crucial for efficacious financial management and administrative growth. Sunday {2023} also support this view, observing that reliable record-keeping is indispensable for managing occupied capital and ensuring long-term sustainability. The practices detected in Kauga align with these finest practices, strengthening the critical role of hard-working record-keeping in achieving economic stability and evolution.

5.1.3 Challenges hindering proper record keeping among small scale businesses in Kauga

The study exposed that inadequate training suggestively hinders small-scale industries in Kauga from upholding effective record-keeping practices. This finding resonances Kisubi {2022}, who stress the importance of commercial skills, including record-keeping capabilities, for the accomplishment of SMEs in Uganda. Kisuubi et al. found that a lack of exercise in record administration negatively influences firms' ability to preserve accurate records, which in turn touches their overall presentation. Munyua {2022} supports this view, highlighting how insufficient record management training can hinder financial performance, particularly in microfinance banks in Kenya. Addressing these training gaps through targeted

educational programs could greatly enhance record-keeping practices and improve both operational and financial outcomes for small businesses.

Another significant challenge identified in the study is the high cost of record-keeping equipment. This aligns with Akporhonor's (2020) research, which notes that many small businesses struggle to afford advanced record-keeping solutions. The expense associated with digital tools and infrastructure can be a major barrier, especially for businesses with limited budgets. Buer et al. (2021) also discuss how digitalization can boost operational performance, but the initial investment required for technology can be prohibitive for SMEs. To address this issue, providing more affordable options and financial support for adopting record-keeping technologies could help improve record-keeping practices among small enterprises.

The study also highlights the difficulties Kauga businesses face due to time constraints and a lack of expertise in managing records. This finding is consistent with Ebirim et al. (2024), who emphasize the importance of effective time management and the evolving nature of corporate audits in maintaining accurate records. Ensuring that small businesses have the resources and support they need to manage their records effectively could help overcome these challenges and enhance their overall business operations.

The study underscores the challenge businesses face in balancing record-keeping with other operational demands. Zimmerman (2019) similarly highlights the struggles public welfare agencies encounter in organizing large volumes of records, attributing these difficulties to insufficient training and expertise among staff. These findings stress the need for better time management strategies and enhanced awareness of effective record-keeping practices to improve efficiency and accuracy in small businesses.

Moreover, the study points to a critical barrier for small firms: a lack of resources and support. This resonates with Odongo and Mwesigwa's (2023) research, which emphasizes the importance of robust record-keeping systems for the productivity of produce merchants in Lira City. They argue that without adequate support and funding, businesses struggle to maintain accurate records, negatively impacting their service delivery and operational efficiency. Guto and Jumba (2021) also discuss how insufficient resources and support can undermine the effectiveness of electronic records management, affecting organizational credibility. These studies collectively highlight the need for improved resources and support networks to bolster record-keeping practices, which could enhance management and financial performance for small businesses.

5.2 Summary of findings

The study found a strong positive relationship ($r = .757^{**}$, $p < .05$) between effective record-keeping practices and the operational success of small-scale enterprises in Kauga. This highlights how crucial it is for these businesses to keep accurate and up-to-date records. Most respondents are committed to maintaining precise inventory and customer records, demonstrating the importance they place on monitoring stock levels and understanding customer preferences. Additionally, many regularly update their financial records and ensure that expense documentation is thorough and well-organized, which supports better financial management.

The data also reveals that small-scale businesses in Kauga employ a mix of digital and traditional record-keeping methods. While many use accounting software for greater accuracy and efficiency, they also rely on manual ledgers. This blend of modern technology and traditional methods suggests a practical approach to managing their operations. Most businesses focus on keeping detailed records of sales and inventory to improve their operational management. However, there is some variability in how businesses adopt digital tools for client information, which could be due to differences in technological skills or access. Despite this, the commitment to regularly updating expense records underscores a strong emphasis on sound financial management.

Overall, the Pearson's correlation study confirms that accurate and timely record-keeping is vital for the success of these small enterprises, showcasing the significant impact that effective record-keeping has on their overall performance.

In summary, the research revealed that small businesses in Kauga face several challenges in maintaining effective documentation. These hurdles include inadequate training, high costs for record-keeping tools, limited time, lack of expertise, insufficient support and resources, and difficulties in managing large volumes of records. Most respondents acknowledged that these issues hinder their ability to manage records effectively.

To overcome these obstacles, there is a clear need for improved time management strategies, more affordable and accessible record-keeping tools, enhanced training programs, increased awareness of best practices, and stronger support networks. By addressing these challenges, small enterprises could significantly enhance their record-keeping practices, leading to better management and improved financial performance.

5.3 Conclusions

The study highlights that there is a robust positive joining between effective record-keeping does and the operational success of small industries in Kauga. The use of both outmoded and digital methods, along with regular updates to monetary, inventory, and employee records, underlines this relationship. However, despite the evident obligation to accurate record-keeping and the implementation of digital tools, several challenges continue. These include inadequate training, high costs of record-keeping tools, time constraints, and a uncooperativeness.

Addressing these subjects through enhanced training programs, more reasonable tools, better time management, and stronger support organizations is crucial. By overpowering these obstacles, small industries can significantly improve their record-keeping practices, leading to better administration and overall performance.

5.4 Recommendations

The study's assumptions have led to the willpower that the following commendations are indispensable in regards to how record keeping distresses small enterprises' operational presentation in Kauga, Mukono Municipality.

The study recommends that better-quality record-keeping practices-focused exercise agendas are essential. Giving staff involvements and owners of minor industries thorough training will distribute them the tools they need. The study emphasizes the need for minor industries in Kauga to growth their record-keeping performs to connection current statistics gaps and augment operational presentation. By promising that corporations can dependably inform their financial, inventory, and workforces records, these openings can be successfully locked.

One key endorsement is to make record-keeping tools more reachable and affordable. Plummeting the costs of both digital and traditional record-keeping equipment will help small industries establish and withstand efficient record management organizations. Improved entree to these tools will care better financial switch and operational effectiveness by ensuring industries have the essential resources to accomplish their data truthfully.

The research also highlights the importance of adopting better time management strategies. Small businesses should implement effective time management techniques to balance record-keeping with their other operational responsibilities. Prioritizing record maintenance and employing efficient methods will help overcome time constraints and ensure records are well-organized and up-to-date.

The report also suggests that there should be more resources and support mechanisms. Record-keeping difficulties can be overcome by small firms with the provision of extra support, such as advice services and technical aid. Increasing the strength of support networks can help firms overcome problems like inadequate resources and inadequate expertise, which will improve overall performance and record-keeping.

Finally, the study suggests that more digital record-keeping methods be adopted. Urging small companies to incorporate and make full use of accounting software and other digital record-keeping solutions can improve overall operational performance, accuracy, and efficiency. Incentives and subsidies for technology adoption can assist close the access gap and guarantee that companies reap the benefits of contemporary record-keeping procedures.

5.5 Areas for further research

Since this study aimed at investigating the impact of record keeping on the operational performance of small-scale businesses in Kauga, Mukono Municipality, the study recommends that; similar study should be done on other areas concerning this topic and these areas of further research needed include the following:

Future research should explore the specific impacts of various record-keeping technologies on the operational performance of small-scale businesses, focusing on which tools offer the greatest benefits and under what conditions.

Additionally, studies should focus on investigating the effectiveness of different training programs in improving record-keeping practices and their direct correlation with business performance.

More so, further research should focus on examining the role of external factors, such as economic conditions and regulatory environments, in shaping record-keeping practices and their impact on operational efficiency.

The evaluation of the scalability and long-term sustainability of digital record-keeping solutions for small businesses in comparable environments should be the final area of investigation.

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4. Which kind of business do you operate in Mukono Central Division?

Business categories	Tick	Code
Secretarial bureaus		1
Groceries		2
Salons		3
Restaurants		4
Boutiques		5
Bars		6

5. How long have you been operating this business?

a) Less than 1 year b) 1-5 years

c) 6-10 years d) above 10 years

Section B: The relationship between record keeping and the operational performance of small-scale businesses in Kauga

This questionnaire aims to assess your perspective on the relationship between record keeping and the operational performance of small-scale businesses in Kauga. Please read each statement carefully and select the answer that best reflects your level of agreement.

Use the following scale to indicate your level of agreement with each statement:

1 = Strongly Disagree

2 = Disagree

3 = Not sure

4 = Agree

5 = Strongly Agree

No.	<i>Statements on; Record keeping in SSBs in Kauga</i>					
		5	4	3	2	1
1	I regularly update financial records for my business.					
2	I maintain accurate inventory records to monitor stock levels.					
3	I keep detailed customer records to track sales and preferences.					
4	I use digital tools for record keeping in my business operations.					
5	I ensure all expense records are properly documented and organized.					
6	I frequently review and update employee records to ensure accuracy.					
No.	<i>Statements on; Operational performance of SSBs in Kauga</i>	5	4	3	2	1
1	My business has experienced increased profitability over the past year.					
2	Effective record keeping has improved my business's resource allocation.					
3	Maintaining accurate records has enhanced customer satisfaction and loyalty.					
4	My business operations run more smoothly and efficiently due to proper record keeping.					
5	I have noticed a reduction in errors and discrepancies in my business due to detailed record keeping.					
6	Proper record keeping has helped my business comply with regulatory requirements.					

Section C: The different types of record keeping used by small scale businesses in Kauga:

No.	<i>Statements on; Types of record keeping used by SSBs in Kauga</i>					
		5	4	3	2	1
1	I use manual ledgers to keep financial records for my business.					
2	I utilize accounting software for maintaining my business records.					
3	I keep detailed sales records to monitor business transactions.					
4	I maintain inventory records to track stock levels accurately.					
5	I use digital tools to keep customer information and preferences.					
6	I regularly update and store expense records in my business.					

Suggest any other types of record keeping used by small scale businesses in Kauga other than the ones mentioned above?

.....

Section D: The challenges hindering proper record keeping among small scale businesses in Kauga and the possible solutions.

No.	<i>Statements on; Challenges hindering proper record keeping among SSBs in Kauga</i>					
		5	4	3	2	1
1	Lack of proper training hinders effective record keeping in my business.					
2	The cost of record keeping tools and software is prohibitive for my business.					
3	I face challenges in maintaining accurate records due to time constraints.					
4	Limited knowledge of record keeping practices affects my business operations.					
5	Inadequate support and resources make it difficult to keep proper records.					

6	I find it challenging to organize and manage large volumes of business records.					
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Suggest any challenges hindering proper record keeping among small scale businesses in Kauga other than the ones mentioned above?

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What solutions can be put in place to deal with the above challenges hindering proper record keeping among small scale businesses in Kauga?

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Thank you very much for your cooperation