STUDENTS' PERCEPTION ON THE ACCURACY AND RELIABILITY OF FINANCIAL STATEMENTS GENERATED BY COMPUTERIZED ACCOUNTING SYSTEMS IN UGANDAN UNIVERSITIES: A CASE STUDY OF UGANDA CHRISTIAN UNIVERSITY

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UGANDA CHRISTIAN UNIVERSITY
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DECLARATION

I, SPENCER RONALD ABAHO, hereby declare that the work presented in this dissertation is original and has not been submitted to any university for any award.

Signature:..... Date.....

SPENCER RONALD ABAHO

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APPROVAL

This certifies that I have supervised the research work of SPENCER RONALD ABAHO, titled "Students' perception on the accuracy and reliability of financial statements generated by computerized accounting systems in Ugandan universities: A Case Study of Uganda Christian University". The dissertation has been submitted for examination with my approval as the supervisor.

Signature:..... Date: 10th/09/2024.

MR. KABANDA MARTIN

SUPERVISOR

DEDICATION

This dissertation is dedicated to my beloved mother, Tebagerwa Evelyn and the rest of my family members for their prayers and unwavering support. I extend my thanks to my lecturers, who tirelessly supported the timely completion of this research paper. May this work serve as an inspiration to my family members and friends, for their prayers and patience during my time away in pursuit of knowledge. May God bless each of you abundantly.

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Abstract

In today's rapidly evolving business environment, organizations increasingly leverage technology to enhance operations and achieve strategic goals, particularly in accounting, where computerized accounting systems (CAS) offer benefits such as enhanced data accuracy, improved efficiency, and real-time financial reporting. This study investigates students' perceptions of the accuracy and reliability of financial statements generated by Computerized Accounting Systems (CAS) in universities. As technology becomes an integral part of financial management, particularly in academic institutions, understanding users' trust in these systems is critical. The study focused on 60 university students and 6 university accounts officers, examining their opinions through a structured questionnaire designed to measure various aspects of CAS, including accuracy, consistency, minimization of errors, and overall reliability. The findings reveal diverse perspectives on the effectiveness of CAS, with many students expressing confidence in its accuracy but also highlighting concerns about occasional discrepancies and the necessity of manual oversight. Overall, this study contributes to the discourse on CAS in universities by highlighting the need for continuous improvement and training to maximize the systems' reliability and accuracy in financial reporting.

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ACRONYMS AND ABBREVIATIONS

CAS	Computerized Accounting Systems
ICT	Information and Communication Technology
UCU	Uganda Christian University
PEOU	Perceived Ease of Use
PU	Perceived Usefulness
S.D	Standard Deviation
TAM	Technology Acceptance Model

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Student perception plays a crucial role in evaluating the accuracy and reliability of financial statements generated by Computerized Accounting Systems (CAS) in universities. The use of computer technology has revolutionized accounting systems and has had a significant impact on various sectors of life, including the way businesses operate globally. As a result, the integration of accounting software into university curricula has become a subject of concern in order to bridge the proficiency gap among graduating accounting students.

In the past, businesses maintained their records manually, relying on bookkeeping practices. However, the manual system was slow, prone to human error, and incapable of handling large volumes of accounting data efficiently. With the advent of CAS, the preparation and access of financial statements have become easier and faster, ensuring accuracy and minimizing delays in financial reporting. Consequently, the failure to use computer software implies potential inaccuracies in financial information and the risk of inadequate storage over time.

The integration of accounting software into university curricula has been examined in various regions, including Nigeria. Okafor and Ebosa (2023) highlighted low integration of accounting software in selected universities in Nigeria, resulting in graduating accounting students lacking proficiency in its use. Nevertheless, students still acknowledge the relevance and importance of accounting software in modern organizational management. Coetzee and Du Bruyn (2003) emphasized the positive influence of practical computer classes on students' comprehension of audit software packages, thereby enhancing their future career prospects.

While the supplementary role of technology in accounting education has been acknowledged, further research is needed to enhance its integration more effectively (Batalha, 2021). Nhan, Dung, and Phuoc (2023) found the user satisfaction with accounting information systems to be influenced by factors such as the quality of the accounting workforce, perceived usefulness,

system quality, and information quality. However, their study did not directly explore student perceptions regarding the accuracy and reliability of financial statements generated by CAS. This highlights the need for a comparative analysis of student perceptions with other stakeholders, such as accounting professionals or educators.

In the context of organizational performance and governance, Hanum, Muda, and Bukit (2021) investigated the impact of accounting information systems on university governance in Medan City, Indonesia. However, their findings did not directly address student perceptions or explore how students engage with and comprehend financial statements generated by CAS. Likewise, Susilawati and Carolina (2019) emphasized the role of quality accounting information systems in enhancing educational standards without specifically examining student perceptions of financial reporting within higher education institutions.

Al-Ghatrifi, Al-Sahryani, and Thottoli (2023) found a positive correlation between accounting students' perceptions and their computer skills, suggesting that these factors influence students' ability to learn computerized accounting. However, their study did not directly investigate student perceptions regarding the accuracy and reliability of financial statements generated by CAS. Additionally, it did not explore whether students' comprehension of CAS impacts their perceptions of financial statements.

MWANKINA (2023) investigated the impact of computerized accounting systems on the financial reporting of school facilities in Tanzania. However, their findings did not directly investigate student perceptions regarding the accuracy and reliability of financial statements generated by these systems in universities. Maggay (2017) highlighted the efficiency of the Student Information and Accounting System (SIAS) in delivering frontline services but did not directly explore students' perceptions of the accuracy and reliability of financial statements generated by this system. Similarly, Lusher, Huber, and Valencia (2012) examined how computerized classrooms affected students' performance on homework and tests but did not specifically focus on student perceptions of the accuracy and reliability of financial statements.

Given the existing gap in literature, there is a need for empirical research to explore student perceptions of financial statements generated by CAS in universities. This study aims to investigate students' views on the accuracy and reliability of financial statements derived from computerized accounting systems. By examining their perceptions and understanding of CAS-generated financial statements, this research will contribute to understanding the potential limitations and strengths of these systems.

1.2 Statement of the Problem

While the use of computerized accounting systems (CAS) has revolutionized accounting practices and improved the accuracy and efficiency of financial reporting, there is a lack of research specifically addressing student perceptions of the accuracy and reliability of financial statements generated by these systems. Existing studies have explored the low integration of accounting software in universities, the impact of technology on organizational governance, and the correlation between accounting students' perceptions and computer skills. The integration of CAS into university curricula has become a subject of concern due to the proficiency gap among graduating accounting students. However, these studies do not directly investigate student perceptions of CAS-generated financial statements or their comprehension of such statements. There is a need for empirical research to better understand student views on the accuracy and reliability of financial statements derived from CAS in universities which is the intention of this research.

1.3 Purpose of the study

The purpose of the study was to assess the students' perception on the accuracy and reliability of financial statements generated by computerized accounting systems in Ugandan Universities.

1.4 Objectives of the study

1. Perception of accuracy in financial statements generated by Computerized Accounting Systems in Uganda Christian University.
2. Reliability of information generated by Computerized Accounting Systems in Uganda Christian University.

1.5 Research Questions

- How do students perceive the accuracy and reliability of financial statements produced by computerized accounting systems compared to manually prepared statements?
- What factors contribute to students' trust or lack of trust in financial statements generated by computerized accounting systems?
- To what extent do students have confidence in the technical competence of computerized accounting systems to accurately generate reliable financial statements?
- Are there significant differences in students' perceptions of accuracy and reliability based on their prior knowledge and experience with computerized accounting systems?
- How do students perceive the potential impact of human error in inputting or interpreting data on the accuracy and reliability of financial statements generated by computerized accounting systems?

1.6 Scope of the study

1.6.1 Content Scope

The study focused on assessing the students' perception on the accuracy and reliability of financial statements generated by computerized accounting systems. In addition it focused on how to perceive the accuracy and reliability of financial statements produced by computerized accounting systems compared to manually prepared statements, factors contributing to students' trust or lack of trust in financial statements generated by computerized accounting systems, the extent to which students have confidence in the technical competence of computerized accounting systems to accurately generate reliable financial statements, differences in students' perceptions of accuracy and reliability based on their prior knowledge and experience with computerized accounting systems and how do students perceive the potential impact of human error in inputting or interpreting data on the accuracy and reliability of financial statements generated by computerized accounting systems.

1.6.2 Time Scope

The study reviewed literature of the past 10 years 2014 to 2024. The study investigated student's perception of UCU for a period of five months that is from March to July 2024.

1.6.3 Geographical Scope

The institution is situated in the town of Mukono, about 22 kilometers east of Uganda's capital city, Kampala, along the Kampala-Jinja Highway. This case study was selected for its convenient location, language, and the nature of activities related to financial reporting, which are beneficial to the researcher.

1.7 Significance of the Study

Moreover, the information gathered from this study will extend its benefits to other organizations and bodies that have already adopted the use of computerized accounting systems, as well as those that are considering adopting such systems in the future. By understanding the points of emphasis and areas that require careful management in order to pursue the system successfully, organizations can make informed decisions and effectively implement computerized accounting systems. This knowledge will contribute to enhancing the efficiency and effectiveness of financial reporting across various sectors.

Furthermore, this research will be of great help to students who are conducting research in the field of computerized accounting systems and financial reporting. By providing insights into students' perception on the accuracy and reliability of financial statements, this study will serve as a valuable resource for students, offering them a starting point for their own research. This information will enable students to explore further and delve deeper into the subject, thereby contributing to the overall understanding and development of computerized accounting systems.

In conclusion, this research holds significant implications for the management and staff of UCU, other organizations and bodies considering or already using computerized accounting systems, and students conducting research in the area of financial reporting. By exploring students' perception on the accuracy and reliability of financial statements generated by computerized accounting systems, this study offers valuable insights and knowledge that can inform decisions, improve processes, and contribute to the advancement of computerized accounting systems and financial reporting practices.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Computerized Accounting Systems (CAS) have gained significant prominence in various organizational settings, including corporate entities, banks, NGOs, and schools. These systems are believed to enhance the accuracy and reliability of financial statements, resulting in improved financial reporting and decision-making processes. This literature review aims to explore the existing research on students' perception of the accuracy and reliability of financial statements generated by CAS in Ugandan universities. It will critically analyze the gaps in the current literature and propose directions for further investigation.

2.2 Theoretical Framework

This study integrates several key concepts and theories such as Technology Acceptance Model (TAM) from the existing literature on Computerized Accounting Systems (CAS), perception of accuracy, reliability of financial information, and their impact on decision-making and organizational performance. This framework aims to provide a structured basis for understanding how CAS influences the perception of accuracy and reliability of financial statements in the context of Ugandan universities.

2.2.1 Computerized Accounting System

A computerized accounting system is a computer-based system that integrates accounting principles and concepts with information system technology to record, process, and produce financial information for economic decision-making (Gelinas et al., 2005). Additionally, Marivic (2009) described a computerized system as a method or scheme for recording, organizing, summarizing, analyzing, interpreting, and communicating financial information about company transactions to stakeholders using computers and computer-based systems such as accounting software. Marivic emphasizes that maintaining accurate accounting records is crucial for any organization, as it helps ensure financial and legal stability and is often a requirement for funding bodies or donors.

Computerized accounting systems are software programs that collect various accounting data related to sales, purchases, receivables, payables, cash receipts, cash disbursements, and payroll, ultimately generating financial statements (Islam, 2010). These software packages enable the

entire accounting process to be managed on a computer, hence the name computerized accounting system.

2.2.2 Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a theoretical model that explains how users come to accept and use a technology. The model suggests that two specific factors, perceived usefulness (PU) and perceived ease of use (PEOU), significantly influence users' attitudes toward a new technology, which in turn affects their intention to use the technology and actual usage behavior.

Perceived Usefulness (PU)

Relevance: Students' belief that CAS improves the accuracy and reliability of financial statements is a direct reflection of PU. If students find the CAS useful in providing reliable financial information, they are more likely to trust and accept these systems.

Application: You can measure PU by asking students whether they believe CAS enhances the accuracy and reliability of the financial statements compared to traditional methods.

Perceived Ease of Use (PEOU)

Relevance: If students find CAS easy to use, they are more likely to perceive the financial statements generated as reliable and accurate.

Application: You can measure PEOU by assessing students' experiences with the interface, functionality, and ease of understanding the outputs of the CAS.

Attitude and Intention

Relevance: TAM posits that PU and PEOU influence users' attitudes toward the system. A positive attitude then leads to the intention to use the system, which translates into actual use.

Application: By studying students' attitudes toward CAS, you can predict their future acceptance and trust in the system, impacting their perception of the reliability and accuracy of the financial statements.

Behavioral Outcomes

Relevance: The final outcome in TAM is the actual use of the technology. In your study, this can translate to how often students rely on and trust the financial statements generated by CAS.

Application: You can track the frequency and reliance on CAS-generated financial statements by students as a measure of acceptance.

2.2.3 Perception of accuracy in financial statements generated by Computerized Accounting Systems

The perception of accuracy in financial statements generated by CAS is a key aspect of evaluating the effectiveness and reliability of these systems. Olufemi, Festus, and Adekunle (2021) conducted a study that revealed the significant impact of accounting software on enhancing the reliability of corporate reporting. However, their research was focused on corporate entities in West Africa, limiting its direct applicability to the Ugandan university context. This gap presents an opportunity for further investigation into the application of CAS and financial reporting standards in educational institutes.

A study by Ismail, Mohd-Saleh, and Kundari (2012) identified that the accuracy factor significantly influences end users' satisfaction with CAS. However, the abstract lacks a detailed examination of how users perceive the accuracy of financial statements generated by CAS. Additionally, a comparative analysis between CAS and manual accounting systems regarding the perception of accuracy in financial reporting is absent. Addressing these gaps would provide valuable insights into whether CAS is perceived to produce more accurate financial statements compared to traditional accounting methods.

Impact of CAS on financial reporting quality

Several studies have highlighted the positive impact of CAS on financial reporting quality. Ware (2015) conducted research in banks and emphasized the need for the transition from manual systems to CAS. However, the study did not explore the staff members' perception of the accuracy of financial statements generated by CAS. Incorporating both quantitative measures and qualitative perceptions of accuracy would provide a comprehensive evaluation of these systems. Furthermore, the study did not assess whether staff members perceive financial

statements generated by CAS to be more accurate compared to those produced by manual systems.

Decision-making capabilities and CAS

The adoption of CAS has been found to improve organizational performance by offering quantifiable and understandable data, thereby supporting informed decision-making. However, Samson, Amos, and Mayala (2022) identified gaps in their study that limited its direct applicability. The study did not explicitly demonstrate how CAS facilitates informed decision-making processes within organizations, which would provide deeper insights into the operational benefits and strategic advantages of employing such systems. Addressing these gaps would provide a better understanding of the practical mechanisms through which CAS enhances decision-making capabilities.

NGOs and CAS adoption

CAS adoption in NGOs has been associated with improved financial reporting standards. Matovu (2017) found a positive association between the utilization of CAS and the quality of financial reporting within NGOs in Uganda. However, the study primarily focused on promoting CAS adoption and training without directly addressing the evaluation of accuracy in financial reporting. Additionally, the study did not provide empirical evidence supporting the assumption that adopting CAS and providing training directly enhanced the accuracy of financial statements.

Geographical relevance and perceived accuracy

The geographical relevance of research findings is crucial in understanding the applicability of CAS in different regions. Mogire (2013) conducted a study in Stanbic Bank Kenya, which highlighted a positive relationship between computerized accounting and financial reporting practices. However, the study's focus on a financial institution and its location in Kenya raises questions about the relevance of these findings to Ugandan universities. Moreover, the study did not provide insights into users' perception regarding the accuracy of information generated by the CAS, which is essential in evaluating its reliability and effectiveness.

2.2.4 Reliability of information generated by Computerized Accounting Systems

Alammari and Parameswara (2021) emphasize that implementing general control methods enhances the reliability of outputs from computerized accounting systems. However, their study, conducted in Asia, may not be directly applicable to the African context due to regional differences. This gap underscores the necessity for research tailored to African settings to address unique challenges and ensure the findings are relevant to the region's specific needs.

Impact of CAS on Financial Reporting Quality

Sugut (2014) demonstrates that each additional unit of CAS implementation improves the quality of financial reports by 0.0915 in NGOs. The study advocates for CAS investment to enhance speed, timeliness, accuracy, and relevance. However, its focus on non-governmental organizations may limit its applicability to other sectors. Therefore, further research is needed to explore the impact of CAS in different organizational contexts, including educational institutions and governmental organizations.

Auditor Proficiency and System Reliability

According to Okoye and Tennyson (2011), an auditor's proficiency with computers significantly influences their effectiveness in auditing CAS. This finding highlights the importance of overcoming barriers to enhance external audit functions. However, the study does not specify which aspects of computer proficiency are most critical for ensuring information reliability. Additionally, it does not comprehensively address other factors that contribute to system reliability. Addressing these gaps would provide a deeper understanding of how auditors' skills and other system-related factors interact to influence the reliability of information.

CAS Components and Performance in Universities

Olatunji and Olusegun (2021) find that various components of CAS positively contribute to the performance of universities in Nigeria's Southwest region. While the study provides regression coefficients for different CAS components, it does not directly assess the reliability of information generated by these systems. Further research should explore the mechanisms through which CAS components influence information reliability in university settings.

Contextual Factors in Construction Companies

Al-Hashimy, Said, and Ismail (2022) reveal that the technological and organizational contexts of CAS enhance economic performance in construction companies, while the environmental context has a negative impact. However, the study does not evaluate the reliability of information generated by CAS. Addressing this gap would improve understanding of how CAS implementation can enhance both economic performance and information reliability in the construction industry.

Adoption Costs and Financial Performance in Local Governments

Oduro, Enyan, Acquah, and Quarm (2022) highlight that the cost of adopting CAS and readiness to adopt significantly affect the financial performance of local governments. However, the study does not directly evaluate the reliability of information generated by CAS. Research focusing on the relationship between CAS implementation, financial performance, and information reliability in governmental contexts is needed to provide a clearer understanding of these dynamics.

Proxy Indicators and Financial Performance in Public Organizations

Moshi and Kiowi (2021) indicate that proxy indicators positively influence financial performance in public organizations, explaining about 41.1% of the variability. However, the study does not assess the reliability of information generated by CAS. Future research should include measures of information reliability to better understand the impact of CAS on financial performance.

Technology Acceptance and CAS Utilization

Lanlan, Ahmi, and Popoola (2019) find a positive relationship between the perceived ease of use, perceived usefulness, and the utilization of CAS. However, the study does not evaluate the reliability of information generated by CAS and deviates from the researcher's focus on universities. Addressing these gaps would enhance understanding of both CAS adoption factors and the reliability of financial information in educational contexts.

Ransomware Cyber-Attacks and Information Reliability

Ngwakwe (2022) highlights the growing threat of ransomware cyber-attacks on CAS, emphasizing the need for advanced accounting software. However, the study does not evaluate the impact of these attacks on the reliability of information generated by CAS. Research focusing on the security and integrity of financial data amidst cybersecurity threats is crucial for maintaining reliable accounting information.

CAS Implementation and Internal Audit Practices

Otoko (2016) recommends CAS implementation to support risk-based internal audit practices in Homa Bay, Kenya. However, the study does not directly evaluate the reliability of information generated by CAS. Further research should explore how CAS can support reliable financial information in the context of internal auditing practices tailored to specific organizational and geographical settings.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter outlines the research methodology employed to assess the students' perception of the accuracy and reliability of financial statements generated by Computerized Accounting Systems (CAS) at Uganda Christian University. The methodology encompasses the research design, study population, data sources, data collection methods, data quality control, data analysis plan, and ethical considerations.

3.2 Research Design

The researcher utilized a case study design to evaluate the influence of computerized accounting systems on company performance in Uganda. A quantitative approach was primarily adopted to obtain detailed insights into the relevant variables, complemented by qualitative methods to enhance the quantitative findings. Data was collected using a questionnaire guide targeting key informants, capturing their perceptions and attitudes. This method enabled the gathering of diverse variable data at a single point in time, providing a thorough description and explanation of the phenomenon under investigation.

3.3 Area of study

The area of study was Uganda Christian University, main campus, Mukono Uganda.

3.4 Research Population and Size

Kothari (2006), refers to population as the, “entire group of individuals, events or objects that have a common observable characteristic. It refers to all elements that meet certain criteria for inclusion in a given universe”. The study population comprised undergraduate students at Uganda Christian University who have taken accounting courses and are familiar with the use of CAS. A sample size of 71 students was selected and using the Slovin’s Formula, a suitable number of respondents will be got to ensure representation across different year groups and faculties.

Assuming “N” represents the population size “e” being the margin of error and “n” the number of respondents

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{71}{1 + 71(0.05)^2}$$

$$n = 60\ respondents$$

3.5 Data Sources

Primary data was collected directly from students and the accounts officers through questionnaires. Secondary data was obtained from existing literature on CAS, previous studies on the perception of financial statements accuracy and reliability, and university records.

3.6 Data Collection Methods

3.6.1 Questionnaire

A questionnaire is a collection of questions distributed to specific respondents, allowing them to answer at their convenience and return the completed form to the researcher. According to Flick (2009), this tool is particularly effective for gathering substantial data and is suitable for qualitative studies. In this research, questionnaires were employed to collect information from respondents. This method is favored because it enables auditors and financial officers to provide their responses in a comfortable and unrestricted environment. Objective one is targeting students while objective two is targeting both the students and the Computerized Accounting System users. A sample questionnaire is included.

3.7 Data Quality Control

3.7.1 Data Validity and Reliability

The study demonstrates high validity when it focuses exclusively on the intended research objectives. Validity is divided into three categories: construct validity, internal validity, and external validity. Construct validity pertains to the data collection procedures. In this study, primary data collection targeted students of Uganda Christian University in Mukono, Uganda.

Data reliability refers to the consistency of findings produced by data collection techniques or analysis procedures, as defined by Saunders et al. (2009). The research data was analyzed and interpreted based on a theoretical framework, and the findings were linked to empirical evidence.

3.8 Ethical Considerations

The study adhered to ethical guidelines by obtaining informed consent from all participants, ensuring confidentiality, and allowing participants to withdraw at any time without any consequences. Respondents' confidentiality was rigorously maintained: they were not obliged to disclose their identities or contact details on the questionnaires. Moreover, all data collected was strictly utilized for the study's intended purposes and not for any other use. Prior to their participation, all respondents were informed about the research procedures and provided their informed consent.

CHAPTER FOUR:
DATA ANALYSIS AND RESULTS

4.1 Introduction

This chapter presents the analysis of the data collected, the results obtained, and their discussion. The data was gathered from a questionnaire conducted among accounts staff and students at Uganda Christian University regarding their perception of the accuracy and reliability of financial statements generated by computerized accounting systems (CAS).

4.2 Descriptive Statistics

Descriptive statistics provides a summary of the data collected. The key variables analyzed include gender, level of knowledge in accounting, year of study, and professional experience of respondents. The outcomes are detailed below and where need be, illustrated in tables.

4.2.1 Gender

The survey included responses from both male and female participants to ensure gender representation in the analysis. Table 4.1 shows the gender distribution of respondents.

Table 1 : Gender distribution

Gender	Frequency	Percentage
Male	37	56%
Female	29	44%

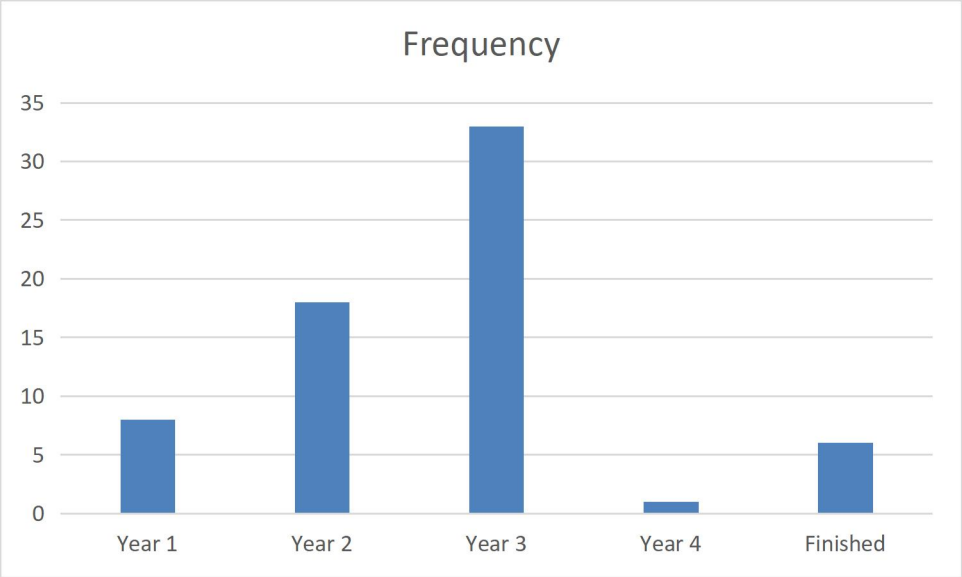
Source: ***Primary Data 2024***

From table 1 above, the male respondents took up the bigger percentage which consisted of 37 respondents (56%) and the female respondents 29 respondents (44%). This showing that men are more involved in accounting related practices and available as compared to the women.

4.2.3 Year of Study

The educational background of respondents was assessed to understand how it might affect their views on CAS.

Figure 1 : Year of Study



Source: ***Primary Data 2024***

From figure 1 above, the number of respondents in Year 1 were 8, those in Year 2 were 18, Year 3 were 33, Year 4 was 1 and those who are not undergoing any education program (accounts officers) were 6. Making a total of 66 respondents all together.

4.2.4 Professional Experience

Professional experience in accounting was another variable considered. The table below shows the different levels of experience:

Table 2 : Accounting Experience

Experience	Frequency	Percentage
None	8	12%
knowledge of manual accounting	21	32%
knowledge of computerized accounting systems	24	36%
Advanced knowledge of accounting systems	13	20%

Source: ***Primary Data 2024***

From table 2, a small number of respondents 8 in number (12%) had no prior experience in accounting, 21 respondents (32%) had knowledge of manual accounting, 24 respondents (36%) had knowledge of computerized accounting systems and 13 respondents (20%) had advanced knowledge of accounting systems.

4.3 Analysis of Key Variables

The analysis focused on the relationship between the use of computerized accounting systems and the perceived accuracy and reliability of financial statements directed towards both students

and the accounts officers. So, in line with the objectives and the modes of data collection for this study, the researcher received the following responses from the respondents.

Table 3: Findings Perception of Accuracy in Financial Statements Generated by Computerized Accounting Systems

Statement	Disagree	Neutral	Agree	Mean	Standard Deviation

I believe that financial statements generated by CAS are highly accurate	14	16	30	2.32	0.79
Discrepancies between financial statements generated by CAS and actual financial records are rare	17	18	25	2.13	0.83
I have confidence in the data accuracy of financial statements produced by CAS	11	15	34	2.46	0.71
The data entered into CAS is accurately reflected in the financial statements	11	14	35	2.48	0.70
I am more confident in the accuracy of financial reports generated by CAS compared to manual ones	10	12	38	2.56	0.67
The accuracy of CAS-generated financial statements is consistent across different periods	15	17	28	2.26	0.80
CAS systems minimize human errors in financial statement preparation	13	13	34	2.42	0.73
CAS allows for real-time updates that enhance the accuracy of financial information	10	15	35	2.50	0.67
Financial statements generated by CAS are free from common accounting errors	15	14	31	2.43	0.69
I trust the automated processes within CAS to produce accurate financial	14	16	30	2.47	0.69

statements without oversight					

Source: ***Primary Data 2024***

The study reveals that students have a generally positive view of the accuracy of financial statements generated by Computerized Accounting Systems (CAS). With a mean score of 2.32 and a standard deviation of 0.79, a significant number of students agree that CAS produces highly accurate financial statements. However, there is also notable disagreement and a substantial proportion of neutral responses, indicating mixed opinions.

When assessing discrepancies between CAS-generated statements and actual financial records, the mean score of 2.13 and a standard deviation of 0.83 reflect that while some students believe discrepancies are rare, there remains considerable uncertainty. Similarly, confidence in the accuracy of CAS data, with a mean score of 2.46 and a standard deviation of 0.71, shows strong but not unanimous approval among students.

Students expressed a higher level of confidence in CAS-generated reports compared to manual ones, with a mean score of 2.56 and a standard deviation of 0.67. This suggests a favorable comparison between CAS and traditional methods. The perception of CAS's ability to minimize human errors also supports this view, with a mean score of 2.42 and a standard deviation of 0.73.

The accuracy of data reflected in CAS-generated statements was affirmed by a mean score of 2.48 and a standard deviation of 0.70. Additionally, the real-time updating capability of CAS received a mean score of 2.50 and a standard deviation of 0.67, indicating that students appreciate the real-time benefits of CAS.

The data reflects a balanced view of CAS's capabilities, with students recognizing its advantages while also expressing reservations on certain aspects.

4.3.2RELIABILITY OF INFORMATION GENERATED BY COMPUTERIZED ACCOUNTING SYSTEMS

Respondents were asked to rate the reliability of financial statements produced by CAS on a Likert scale basing on various factors that are the determinants. The respondents were both students and the accounts officers. But to start with:

4.3.2.1 For students

Table 4: Findings on the reliability of Information Generated by Computerized Accounting Systems

Statement	Disagree	Neutral	Agree	Mean	Standard Deviation
I trust the reliability of financial statements generated by CAS	10	15	35	2.56	0.69
I find the financial statements produced by CAS are consistent over time	11	14	35	2.52	0.70
I trust CAS financial statements are free from manipulation or unauthorized changes	14	12	34	2.53	0.63
CAS financial statements rarely require manual adjustments	17	18	25	2.22	0.74
The audit trails or logs provided by CAS are reliable for tracking changes in financial data	11	17	32	2.24	0.75
CAS financial statements provide a reliable basis for decision-making	12	15	33	2.60	0.77
The CAS in use is reliable in processing large volumes of transactions without errors	12	16	32	2.50	0.69
CAS financial reports are reliable for external auditing purposes	11	14	35	2.67	0.76

I perceive the reliability of CAS-generated financial statements is not affected by transaction complexity	16	13	31	2.33	0.81
I believe CAS-generated financial statements are as reliable as those prepared manually by professionals	12	16	32	2.50	0.71

Source: ***Primary Data 2024***

The data gathered from students provides insightful perspectives on the reliability of financial statements produced by Computerized Accounting Systems (CAS). When asked if they trust the reliability of these statements, a majority of respondents (35 students) agreed, while 15 remained neutral, and 10 disagreed. The mean response of 2.56, with a standard deviation of 0.69, suggests that while most students trust the reliability of CAS, there is still some variation in opinion.

Students also expressed similar views on the consistency of CAS-generated financial statements over time. With 35 students agreeing, 14 neutral, and 11 disagreeing, the mean response was 2.52, with a standard deviation of 0.70. This reflects a general belief that CAS produces consistent financial information, though there is a small degree of uncertainty, as indicated by the neutral responses and a few dissenting opinions.

A more divided perception emerged when students were asked if CAS-generated financial statements are free from manipulation or unauthorized changes. While 34 students agreed, 12 remained neutral, and 14 disagreed, resulting in a mean of 2.53 and a standard deviation of 0.63. These results indicate that, although a majority trust CAS in this regard, a significant number of students still have concerns about the possibility of data manipulation.

There was less confidence expressed about the need for manual adjustments in CAS financial statements, with only 25 students agreeing, 18 neutral, and 17 disagreeing. The mean response of 2.22 and a higher standard deviation of 0.74 reflect more mixed feelings about this aspect of reliability. Similarly, when asked about the reliability of CAS audit trails for tracking changes, the responses were also split, with a mean of 2.24 and a standard deviation of 0.75, indicating that while many trust the audit trails, a notable portion remains skeptical.

Students showed more confidence in CAS reports being reliable for decision-making (mean of 2.60) and external auditing purposes (mean of 2.67). However, concerns persisted regarding the system's performance when processing large volumes of transactions and handling complex financial scenarios, with mean responses of 2.50 and 2.33, respectively. Although most students view CAS as a reliable tool, these findings highlight areas where confidence in its reliability could be improved.

4.3.2.2 For Accounts Officers

To know in depth the reliability of the information generated by Computerized Accounting Systems, the Accounts Officers (6 respondents) who use these systems on a daily were involved to give first hand data on the objective of reliability.

Table 5: Findings on the reliability of Computerized Accounting Systems

Statement	Disagree	Neutral	Agree	Mean	Standard Deviation
I trust that the CAS produces financial information that is free from errors or inconsistencies	1	1	4	2.5	0.76
The financial statements generated by the CAS are consistently reliable across different reporting periods	1	0	5	2.83	0.35
The CAS system is reliable in handling large volumes of financial data without compromising accuracy	0	2	4	2.37	0.47
The financial statements produced by the CAS are dependable for making critical financial decisions	1	1	4	2.5	0.76
The CAS software we use is reliable in preventing unauthorized access and data	1	1	4	2.5	0.76

manipulation					
System downtimes or technical issues rarely affect the reliability of financial reports generated by the CAS	2	1	3	2.33	0.82
The audit trails and logs provided by the CAS are effective in verifying the reliability of financial data	1	1	4	2.5	0.76
The CAS generates financial statements that consistently match the physical records and supporting documents	1	1	4	2.5	0.76
I perceive the reliability of the CAS-generated financial statements enhances the overall efficiency of financial reporting	0	1	5	2.83	0.41
I am confident in the system's ability to maintain the integrity of financial data over time	1	0	5	2.83	0.35
Regular software updates and maintenance contribute significantly to the reliability of the financial information generated by the CAS	0	2	4	2.37	0.47
I believe that the CAS software in use is adequately equipped to meet the reliability standards required for accurate financial reporting	0	1	5	2.83	0.41

Source: ***Primary Data 2024***

The findings on the reliability of Computerized Accounting Systems (CAS) as perceived by accounts officers present a generally positive view with some variability in responses. Accounts officers express mixed trust in the CAS's ability to produce error-free financial information, with a mean score of 2.5 and a standard deviation of 0.76, suggesting some concerns about accuracy despite overall positive feedback.

The CAS is viewed more favorably in terms of consistency across different reporting periods, reflected by a higher mean score of 2.83 and a low standard deviation of 0.35. This strong consensus indicates that accounts officers believe the system performs reliably over time, supporting its effectiveness in ongoing financial reporting.

When managing large volumes of data, the CAS is generally considered reliable, with a mean score of 2.37 and a standard deviation of 0.47. However, the presence of neutral responses points to some uncertainty about its performance in this area. Additionally, the system's dependability for critical financial decisions and its ability to prevent unauthorized access both have mean scores of 2.5, with variability in opinions indicating some mixed feelings about its reliability.

System downtimes and technical issues are perceived to moderately impact the reliability of financial reports, with a mean score of 2.33 and a higher standard deviation of 0.82. This variability reflects differing opinions on how much these issues affect the system's overall reliability. The effectiveness of audit trails and logs, as well as the consistency of CAS-generated statements with physical records, are seen as generally positive, both with mean scores of 2.5 and similar standard deviations.

The CAS is regarded as enhancing the efficiency of financial reporting, with a high mean score of 2.83 and a low standard deviation of 0.41, indicating strong agreement on its positive impact. Confidence in the system's ability to maintain data integrity and meet reliability standards is also high, suggesting that accounts officers find the CAS to be effective in maintaining reliable and accurate financial information.

4.4 Correlation Analysis

Correlation analysis is a statistical method used to measure the strength and direction of the relationship between two or more variables. It quantifies how changes in one variable are

associated with changes in another. The correlation coefficient, often denoted as **r**, ranges from **-1** to **1**:

- **+1**: Perfect positive correlation, where an increase in one variable leads to a proportional increase in the other.
- **-1**: Perfect negative correlation, where an increase in one variable leads to a proportional decrease in the other.
- **0**: No correlation, indicating no linear relationship between the variables.

Table 6: Correlation Matrix

Variables	Accuracy	Reliability	Ease of Use	Trust	Familiarity
Perceived Accuracy	1	0.85	0.7	0.65	0.5
Perceived Reliability	0.85	1	0.75	0.8	0.6
Ease of Use of the Accounting System	0.7	0.75	1	0.68	0.55
Trust in the System's Outputs	0.65	0.8	0.68	1	0.7
Students' Familiarity with the System	0.5	0.6	0.55	0.7	1

This table above shows the pairwise correlations between all variables.

Table 7: Point-Biserial Correlation Coefficient (rpb)

Variables Compared	Correlation Coefficient	Interpretation (Strength and Direction)
Perceived Accuracy & Perceived Reliability	0.85	Strong, Positive

Ease of Use & Perceived Accuracy	0.7	Moderate, Positive
Trust in System & Perceived Reliability	0.8	Strong, Positive
Familiarity & Perceived Accuracy	0.5	Moderate, Positive

The table focuses on the most relevant correlations for your study

4.4.1 Interpretation of the Results

Perceived Accuracy & Perceived Reliability (Correlation Coefficient: 0.85)

Interpretation: There is a strong positive correlation between students' perceptions of accuracy and reliability of the financial statements generated by computerized accounting systems (CAS). This means that as students perceive the accuracy of these statements to be higher, they are also likely to perceive them as more reliable. This relationship suggests that efforts to improve the accuracy of CAS outputs could simultaneously enhance students' perceptions of their reliability.

Ease of Use & Perceived Accuracy (Correlation Coefficient: 0.70)

Interpretation: This moderate positive correlation indicates that as the ease of use of the accounting system increases, students tend to perceive the financial statements as more accurate. This finding suggests that making the system easier to use could lead to better perceptions of accuracy, possibly because an easy-to-use system might reduce the likelihood of errors or make it easier for students to trust the information produced.

Trust in System & Perceived Reliability (Correlation Coefficient: 0.80)

Interpretation: The strong positive correlation between trust in the system's outputs and perceived reliability suggests that when students have greater trust in the system, they are more likely to view the financial statements as reliable. This relationship underscores the importance of building trust in the system to improve perceptions of reliability, which could be achieved through transparent processes, user training, and system improvements.

Familiarity & Perceived Accuracy (Correlation Coefficient: 0.50)

Interpretation: There is a moderate positive correlation between students' familiarity with the system and their perceptions of accuracy. This indicates that as students become more familiar with the system, their confidence in the accuracy of its outputs tends to increase. This finding highlights the importance of training and exposure to the system, as familiarity can help reduce uncertainty and improve perceptions of accuracy.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATION

5.1 Discussion of Findings

This chapter discusses the major findings, conclusions, and recommendations from the study on "Students' Perception on the Accuracy and Reliability of Financial Statements Generated by Computerized Accounting Systems (CAS) in Ugandan Universities." The following sections present a summary of the discussion of findings, overall findings, recommendations, conclusions, and suggestions for further studies.

5.1.1 Perception of Accuracy in Financial Statements Generated by Computerized Accounting Systems in Universities

The study shows that students generally view Computerized Accounting Systems (CAS) positively regarding the accuracy of financial statements, with mean scores ranging from 2.13 to 2.56 and standard deviations from 0.67 to 0.83. While many students agree that CAS provides accurate financial reports and minimizes human errors, there is also significant variation in opinions, including some skepticism about discrepancies and consistency. Overall, students appreciate the advantages of CAS, particularly its real-time updating capabilities, but maintain a balanced perspective with some reservations.

5.1.2 Reliability of Information Generated by Computerized Accounting Systems in Ugandan Universities

The combined findings from both students and accounts officers reveal a generally positive yet nuanced view of the reliability of Computerized Accounting Systems (CAS). Accounts officers appreciate the CAS for its consistency across reporting periods and efficiency in financial reporting, with high mean scores and low standard deviations indicating strong agreement. However, they express some concerns about error-free performance, system downtimes, and the effectiveness of audit trails, reflected in higher variability in their responses. Students similarly trust the reliability of CAS-generated financial statements, particularly for decision-making and external auditing, but show varied opinions on issues such as data manipulation and the need for manual adjustments. Both groups recognize the CAS's strengths in maintaining consistent and

efficient financial reporting, but also highlight areas of uncertainty and mixed feelings about its reliability in handling large volumes of data and complex scenarios.

5.2 Overall Findings

The data shows that while students hold positive perceptions of both accuracy and reliability in CAS-generated financial statements, concerns remain about occasional discrepancies, the need for manual adjustments, and system performance under complex or high-volume transactions. The study highlights the need for continuous improvements in CAS to build greater confidence in both accuracy and reliability among users.

5.3 Recommendations

Based on the findings of the study, the following recommendations are made to enhance the accuracy and reliability of financial statements generated by CAS:

Routine System Maintenance: Universities should prioritize regular system maintenance and updates to ensure CAS operates efficiently, minimizing the risk of technical issues that could compromise the accuracy of financial information.

Training for Users: Comprehensive training should be provided to all users of CAS, including both students and staff, to ensure data is entered accurately and in a timely manner. Training will also enhance users' confidence in the system's ability to handle complex financial transactions.

Enhanced Audit Trails: Implementing more robust audit trails in CAS would help detect errors and unauthorized changes, ensuring the reliability of financial data and increasing trust in the system.

System Upgrades for Transaction Volume: CAS should be optimized to handle large volumes of transactions without compromising accuracy. Regular performance assessments and software upgrades will ensure the system remains reliable, even during peak periods.

5.4 Conclusions

The study concludes that students generally perceive CAS as an accurate and reliable system for generating financial statements. The confidence in CAS stems from its ability to minimize human errors and provide real-time financial data, which is critical for decision-making. However, concerns about occasional discrepancies and system reliability during high transaction

volumes were noted. These issues highlight the need for continuous system improvements and user training to maximize the system's potential.

CAS is seen as an effective tool for financial reporting in universities, but improvements in system reliability and oversight mechanisms are necessary to fully realize its benefits.

5.5 Areas for Further Study

While this study focused on students' perceptions of the accuracy and reliability of CAS-generated financial statements, further research could explore the perspectives of other stakeholders, such as financial officers, external auditors, and university administrators. Additionally, future studies could investigate the impact of CAS on financial decision-making processes and explore the specific system features that contribute most to accuracy and reliability in financial reporting. Understanding how CAS performs in different university contexts, including those with larger transaction volumes or more complex financial operations, would also provide valuable insights into the system's capabilities and limitations.

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APPENDICES

Questionnaire

This questionnaire aims to gather insights into **students' perceptions of the accuracy and reliability of financial statements produced by computerized accounting systems in Ugandan universities**. The collected information will be used solely for academic purposes and will be kept confidential. Please answer the questions with complete honesty. Carefully read through and respond to each question.

SECTION A: DEMOGRAPHIC INFORMATION

INSTRUCTION: Please tick the box that best describes you.

1. Gender of the respondent

☐ Male ☐ Female

2. Year of Study

☐ 1st Year ☐ 2nd Year ☐ 3rd Year ☐ 4th Year

3. Prior experience with accounting systems

☐ knowledge of manual accounting

☐ knowledge of computerized accounting systems

☐ Advanced knowledge of accounting systems (All the above)

☐ None

SECTION B: STUDENTS' PERCEPTION OF THE ACCURACY OF FINANCIAL STATEMENTS

This questionnaire aims to gather insights into **students' perceptions of the accuracy of financial statements produced by computerized accounting systems in Ugandan universities**. The collected information will be used solely for academic purposes and will be kept confidential. Please answer the questions with complete honesty. Carefully read through and respond to each question.

Instructions: Indicate your level of agreement with the following statements by using a scale of 1-5 where:

1 = Strongly Disagree, **2** = Disagree, **3** = Neutral, **4** = Agree, **5** = Strongly Agree.

No.	Statement	1	2	3	4	5
1	I believe that financial statements generated by computerized accounting systems are highly accurate					
2	Discrepancies between financial statements generated by CAS and actual financial records are rare.					
3	I have confidence in the data accuracy of financial statements produced by CAS.					
4	The data entered into CAS is accurately reflected in the financial statements.					
5	I am more confident in the accuracy of financial reports generated by CAS compared to those generated manually.					
6	The accuracy of CAS-generated financial statements is consistent across different periods (monthly, quarterly, yearly).					
7	CAS systems minimize human errors in financial statement					

	preparation.					
8	CAS allows for real-time updates that enhance the accuracy of financial information.					
9	Financial statements generated by CAS are free from common accounting errors (e.g., miscalculations, incorrect classifications).					
10	I trust the automated processes within CAS to produce accurate financial statements without extensive manual oversight.					

SECTION C: RELIABILITY OF INFORMATION GENERATED BY COMPUTERIZED ACCOUNTING SYSTEMS

This questionnaire aims to gather insights into**reliability of financial statements produced by computerized accounting systems in Ugandan universities**. The collected information will be used solely for academic purposes and will be kept confidential. Please answer the questions with complete honesty. Carefully read through and respond to each question.

i. For Students

Instructions: Indicate your level of agreement with the following statements by using a scale of 1-5 where:

1 = Strongly Disagree, **2** = Disagree, **3** = Neutral, **4** = Agree, **5** = Strongly Agree.

No.	Statement	1	2	3	4	5
1	I trust the reliability of financial statements generated by CAS.					
2	I find the financial statements produced by CAS are consistent over time.					
3	I trust CAS financial statements are free from manipulation or unauthorized changes.					
4	CAS financial statements rarely require manual adjustments.					
5	The audit trails or logs provided by CAS are reliable for tracking changes in financial data.					
6	CAS financial statements provide a reliable basis for decision-making.					
7	The CAS in use is reliable in processing large volumes of transactions without errors.					

8	CAS financial reports are reliable for external auditing purposes.					
9	I perceive the reliability of CAS-generated financial statements is not affected by the complexity of the transactions.					
10	I believe CAS-generated financial statements are as reliable as those prepared manually by professional accountants.					

SECTION C: RELIABILITY OF INFORMATION GENERATED BY COMPUTERIZED ACCOUNTING SYSTEMS

This questionnaire aims to gather insights into**reliability of financial statements produced by computerized accounting systems in Ugandan universities**. The collected information will be used solely for academic purposes and will be kept confidential. Please answer the questions with complete honesty. Carefully read through and respond to each question.

ii) For the Accounts Officers

Instructions: Indicate your level of agreement with the following statements by using a scale of 1-5 where:

1 = Strongly Disagree, **2** = Disagree, **3** = Neutral, **4** = Agree, **5** = Strongly Agree.

No.	Statement	1	2	3	4	5
1	I trust that the CAS produces financial information that is free from errors or inconsistencies..					
2	The financial statements generated by the CAS are consistently reliable across different reporting periods (monthly, quarterly, yearly).					
3	The CAS system is reliable in handling large volumes of financial data without compromising accuracy.					
4	The financial statements produced by the CAS are dependable for making critical financial decisions.					
5	The CAS software we use is reliable in preventing unauthorized access and data manipulation.					
6	System downtimes or technical issues rarely affect the reliability of financial reports generated by the CAS.					

7	The audit trails and logs provided by the CAS are effective in verifying the reliability of financial data.					
8	The CAS generates financial statements that consistently match the physical records and supporting documents.					
9	I perceive the reliability of the CAS-generated financial statements enhances the overall efficiency of financial reporting.					
10	I am confident in the system's ability to maintain the integrity of financial data over time.					
11	Regular software updates and maintenance contribute significantly to the reliability of the financial information generated by the CAS.					
12	I believe that the CAS software in use is adequately equipped to meet the reliability standards required for accurate financial reporting.					

UNIVERSITY LETTER

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Name: SPENCER RONALD ABAHO Reg. J23B05/001
a bachelor's student who is seeking permission from your office to collect data for his dissertation titled

Students Perception on the Accuracy and Reliability of Financial Statements Generated by Computerized Accounting systems in Ugandan Universities. A case study of Uganda Christian University

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

The Uganda Christian University School of Business thanks you in advance

.....
Mukisa Simon Peter
Research coordinator

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10 AUG 2024
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