

**ASSESSMENT OF ACCOUNTANTS KNOWLEDGE ATTITUDE AND PRACTICES
TOWARDS ELECTRONIC DATA MANAGEMENT AT UGANDA MARTYRS
HOSPITAL MUKONO DISTRICT**

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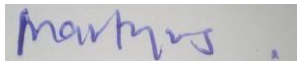
**UGANDA CHRISTIAN
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DECLARATION

I Martyrs Elizabeth, declare to the best of my knowledge that the research report titled factors influencing the quality of computer data management at Uganda Martyrs Health Center, Mbalala Mukono district is my original work done by myself and has never been submitted to this institution or any other institution for any academic award or grant and is being submitted with the approval of my supervisor.

Signature

A rectangular box containing a handwritten signature in blue ink. The signature appears to be 'Martyrs Elizabeth'.

Date: 02nd June 2026

MARTYRS ELIZABETH (RESEARCHER)

APPROVAL

I the undersigned, signed guarantee that I have read and approved this research report as a complete and independent place of work.

Mrs. Natuhwre Maureen

Signature  Date: 02nd June 2026

DEDICATION

I dedicate this report to my parents, family members for the support rendered to me during the attachment period, Uganda Christian University for giving me a platform to go for a Field attachment and my tutors for the great work done. Great thanks goes to all Staffs of Uganda Martyrs Hospital for their kind hearts and willingness to teach me whenever I approached them.

ACKNOWLEDGEMENT

I would like to appreciate the guidance and knowledge I sourced from my tutors at Uganda Christian University which helped me throughout my attachment period.

My efforts could have been useless without the help of Mrs. Aloikin Mary who introduced me to Uganda Martyrs Hospital; she took us through all the departments under Finance department and around the hospital at large.

Also numerous basic scientific empowerments were made success by their Accountant. Their need to teach and help us was endless; they spent most of their free time on students and guided us to carry out tests and report results on our own.

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List of Acronyms and Abbreviations

EDM	Electronic Data Management
DV	Dependent variable
IV	Independent Variable
KAP	Knowledge Attitude and Practices
MoH	Ministry of Health
UMH	Uganda Christian University

ABSTRACT

The rapid digitalization of financial processes has made EDM a critical component of modern accounting practice. This study investigates the KAP OF Accountants towards EDM with the aim of assessing their preparedness to operate in a technology driven financial environment

Using a descriptive cross sectional research design, data was collected from professional accountants. The study was anchored on the Technology Acceptance Model to explain the factors influencing EDM adoption

Findings reveal that many accountants possess basic to moderate Knowledge of EDM tools such as cloud accounting software, electronic document management systems and data analytics platforms, significant knowledge gaps exist regarding data security protocols, regulatory compliance for e-records and advanced features of accounting information systems.

The study concludes that inadequate training, limited organizational IT support and weak enforcement of e-record regulations are major barriers to effective EDM among accountants. It recommends targeted continuous professional development programs by integration of EDM modules in accounting curricula and stronger instructional policies on data governance to bridge the knowledge practice gap.

CHAPTER ONE: INTRODUCTION

1.0 Introduction

This chapter presents the background of the study, statement of the problem, purpose of the study, research objectives, and scope of the study, justification, significance and the conceptual framework.

1.1 Background of the study

Electronic data refers to information that is created, stored, processed or transmitted in digital form using electronic devices such as computers, databases and cloud systems. Examples include; financial transactions and research data while electronic data management refers to the process of managing, organizing and storing, retrieval of electronic data. Such as financial records, documents and other digital information in a systematic and controlled manner.

The advent of electronic data management has revolutionized the way financial information is managed. EDM encompasses of accounting software, enterprise resource planning systems, cloud storage, electronic document management systems and cyber security protocols designed to protect financial information Understanding data protocols is significant influence on information technology on the use of modern accounting software (Yulianto, H.D 2019). Accountants play a crucial role in ensuring data integrity, security and compliance with regulatory requirements (AICPA 2020) in Uganda the accountants Act (2013) mandates professional accountants to maintain financial records and ensure data security. However, there is a gap in research on accountants KAP in electronic data management, particularly in healthcare settings like Uganda Martyrs Hospital.

Studies have shown that accountants Knowledge and Attitudes influence their adoption and effective use of electronic systems (AL- Htibat & AL-Mutairi, 2017) In Uganda, a study on electronic financial management systems in public universities found out that staff training and technical support were critical factors influencing system adoption (Nakayiza & Nkundabanyanga , 2019)

The increasing adoption of electronic systems in healthcare has transformed financial management, requiring accountants to be proficient in electronic data management. Uganda Martyrs hospital a leading healthcare provider in Uganda has implemented electronic systems to improve financial management and patient care. However, the effectiveness of these systems depends on accountants KAP in electronic data Management.

Electronic data Management has eased the way financial information is managed. It has enabled efficient management of financial data, improved reporting and compliance with regulatory requirements. Accountant's knowledge, Attitudes and practices in electronic data management are essential in enhancing accounting

operations impacting to efficiency. The accounting profession has experienced rapid transformation due to advances in information and communication Technology (ICT)

Traditional paper-based accounting systems have largely been replaced by computerized and cloud-based platforms that enable real time processing, storage, retrieval and reporting of financial information

Globally professional accounting bodies have emphasized the need for digital competence among accountants. The International Federation of Accountants (IFAC) highlights digital skills that accountants require in the around the business environment.

In the same way American institute of Certified Public Accountants (AICPA) shows technology, data analysis and information systems knowledge as important components of modern accounting practice. The growth shows that electronic data Management is no longer optional but must to professional sustainability

The use of electronic accounting systems gives many advantages such as improved efficiency, enhanced accuracy, timely financial reporting and good decision-making abilities (Romney & Steinbart 2018) Digital systems reduce human error, helps to track audit information and follow regulatory demands. However, the outcomes of the systems depend on mainly the users Knowledge, attitude and practices. Accountants must know the systems functionalities, data security measures, backup procedures and regulatory compliance requirements to ensure proper data management.

Despite improvement in technology, challenges remain the same, Studies indicate that little knowledge of information systems and cyber security risks may reveal organizations to data breaches, fraud and financial misstatements (Hall, 2016)

To add up, opposing to technological change and negative attitudes toward digital change may spoil effective adoption. The technology Acceptance Model (TAM) shows that understood usefulness and understood ease of use significantly brings individual's allowed of new technologies. Therefore accountant's attitudes towards electronic systems can directly affect their implementation and usage practices.

Furthermore, the increasing depending on cloud computing and digital platforms has heightened concerns about data privacy, confidentiality and regulatory compliance. The international Organization for standards such as ISO/IEC 27001 for information security management systems to ensure proper data protection. Compliance with such standards needs accountant's to have enough knowledge and the best practices in electronic data management in growing and upcoming economies the transition to electronic accounting systems has not been the same due to limited infrastructures, insufficient training and financial constraints. Some accountants may have basic technical, knowledge but fail to put in place safe data management procedures all the time others may show

positive attitudes toward digital systems but do not have enough training to use them properly therefore for even where systems are available gaps may still exist between knowledge and actual practice

Even if a lot of research has been done on examining technology adoption in accounting, limited studies deeply assessed KAP of accountants in electronic data management. Understanding these dimensions is very useful because Knowledge brings about behavioral intention and practices bring out real world outcomes. Organization may struggle to identify need for training, policy gaps or areas that need guidelines intervention without enough assessment. Therefore this study seeks to assess accountants (KAP) in data management. By examining these aspects, the study will bring growth to the literature on accounting digitalization and give evidence-based recommendations for improving professional competency, data security and organizational efficiency

The large patient number and hard to understand financial transactions that are difficult to understand at Uganda Martyrs Hospital requires the best case study to assess the accountants' KAP in Electronic data management. The facilities crucial financial information financial requires accountants to manage electronic financial data like patient billing, inventory and payroll. Assessing accountants KAP will inform innervations to improve data management practices ensuring financial integrity and compliance.

The hospitals management had expressed concerns about data security and compliance highlighting the need to assess accountants' knowledge, attitudes and practices in electronic data management. The study looks in to addressing the gap by giving clear understanding for policy and practice. The results could give training programs, policy updates and technical support to improve abilities of accountants in electronic data management.

The World Health Organization (WHO) gives special attention to the valuable electronic health systems in improving healthcare quality and efficiency (WHO, 2016) in Uganda the ministry of health has encouraged Electronic health systems including financial management systems.

The study findings would contribute to the literature on accountants' role in electronic data management, particularly in healthcare settings. The study results could also inform innervations to better financial management practices at Uganda Martyrs Hospital by ensuring data integrity, security and compliance. The study's recommendations could be of great use to policymakers, healthcare managers and professional accounting bodies in Uganda and beyond.

1.2 Statement of the problem

Even though there is more adoption of digital health systems such as Electronic Medical records (EMRs) and the District Health information system (DHIS2).Uganda Martyrs Hospital still faces many hindrances in data

management. These challenges include little knowledge and technical skills among accountants responsible for handling electronic systems, small ICT infrastructure like unreliable internet connection, not enough computers and more often power outages fragmentation and lack of integration between different electronic health systems and continued dependence on hybrid paper-paper based and electronic record systems. These problems reduce efficiency, accuracy and timeliness of health data reporting and limit the effective use of electronic data for financial management and decision making in Uganda Martyrs Hospital. Recent studies have also revealed that many Ugandan health facilities operate multiple EMR systems with technical disparities and lack a unified national interoperability framework, which makes it difficult to share and manage health data effectively (Anthony Ddamba, 2025). Such challenges in electronic data management were reported at other facilities during the early implementation of electronic medical record systems.

According to the Uganda ministry of health, Accountants at health facilities initially struggle to use the digital system due to limited training, slow system performance, and unreliable internet connectivity which affected the effective management and reporting of electronic health data. The Ministry of health report further noted that these challenges slowed the transition from paper-based records to fully digital system in several hospitals (Ministry of Health, 2024)

Other facilities across Uganda have also experienced challenges in the use of electronic medical records systems due to limited knowledge among accountants and difficulties in effective utilization of the system. Across-sectional study conducted by Crispin. T. Nuwe Mukama, Teopista Nakafe and colleagues (2024) found that inadequate staff knowledge and concerns related to system use and data management affected the proper utilization of electronic medical records in the facility thereby limiting the effectiveness of electronic data management.

Despite the continued effort through trainings, there was a perceived gap in knowledge, attitude and practice in electronic data management among accountants at Uganda Martyrs' Hospital.

Therefore, it was on this background that this study would seek to assess the knowledge, attitude and practice in electronic data management among accountants at Uganda Martyrs' Hospital.

1.3 Purpose of the study

The purpose of this study was to assess the accountant's knowledge, Attitudes and practices of electronic data management at Uganda Martyrs Hospital.

1.4 Specific objectives

To identify the effect of Accountants knowledge, Attitudes and Practices in EDM at UMH.

To establish the relationship between Accountant's (KAP) in EDM at UMH.

To examine the challenges faced by Accountants during EDM at UMH.

To identify the solutions to the challenges towards accountants KAP in EDM at UIMH.

1.5 Research questions

What knowledge do accountants have on EDM at UMH?

What was the attitude of Accountants towards EDM at UMH?

What was the practice of accountants towards EDM at UMH?

What are the solutions to Accountants KAP towards EDM at UMH?

1.6 Scope

The scope of this study was confined to the geographical, time and content scope

1.6.1 Geographical scope

This study was conducted at Uganda Martyrs Hospital which was located in Mukono District in Central Uganda. The targeted population was the accountants and workers who had knowledge on data management.

1.6.2 Time scope

The study was carried out between September 2025 to January 2026. The focus was from the period of 2015 to 2025 in order to capture the current developments with regards to data management.

1.6.3 Content scope

The study was confined to assess the knowledge Attitude and Practices of accountants in EDM. Data management was be dependent variable and Knowledge, Attitudes and Practices was the independent variable. The study would analyze the importance of accountants' role in financial management and also assess the KAP among accountants at UMH.

1.7 Significance of the study

The study assessed the accountants KAP in electronic data management highlighting the gaps, opportunities for improvement. The study would guide professional development and curriculum updates for accountants to enhance skills for digital data management.

Enhance data security and compliance: identify areas for improvement in data management practices

Academia: Add to literature on accountants’ role in digital data management.

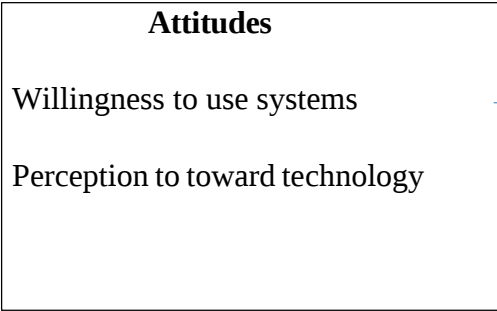
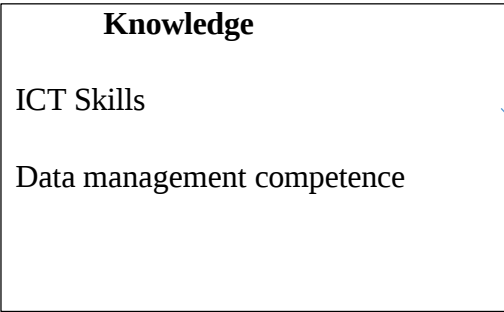
1.7.1 Justification

The increasing adoption of electronic systems in health facilities like at Uganda Martyrs Hospital demands accountants are proficient in electronic data management assessing their KAP is crucial to ensure data integrity and security to protect sensitive and financial patient’s data. It also helps to provide accurate and timely financial insights for hospital management.

The study offers a foundation for targeted improvement in training and support fostering Knowledge and positive attitude towards EDM that can ensure service efficiency in Mukono. Additionally, it contributes to academic research on accounts informatics in low resource settings offering insights that can inform data management improvements in similar contexts across Uganda and other low resource regions.

Conceptual framework

Independent variable (KAP)



Dependent variable

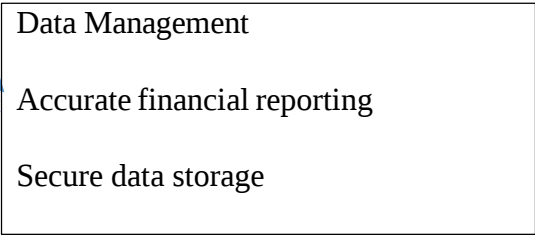


Fig 1: Conceptual framework for the study

The conceptual framework shows that the accountants knowledge, attitude and practices (independent variables) influence electronic data management (dependent variable). When accountants have sufficient knowledge of accounting information systems, maintain positive attitudes towards technology and follow proper electronic data management practices the hospital can achieve efficient financial management. However, the challenges like little training, poor technological infrastructure, data security risks and failure to adopt technological change affects the relationship between the variables. These hindrances reduce needed results of electronic management at Uganda Martyrs Hospital.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This chapter presents an understanding of literature related to accountants' knowledge, attitudes and practices in electronic data management, with a major focus on facility like Uganda Martyrs Hospital. The purpose of this literature was to give a theoretical and empirical flow on know how these variables change electronic data management and how they are related. The review was arranged basing on the study objectives, namely: to examine the effect of accountants' knowledge, attitudes and practices on electronic data management, to establish the relationship among these variables, to identify challenges affecting electronic data management, and to give solutions for improving the effectiveness of electronic data management systems.

Due to the increasing need for efficiency, accuracy and reliability in financial reporting electronic data management has become a main part of the current accounting systems. In order to handle large volumes of financial data organizations across the world have changed from manual accounting systems to computerized systems. In healthcare facilities, electronic data management systems are particularly important because they support very important operations like patient bills, procurement, payroll and financial reporting. Adoption of electronic data management systems at Uganda Martyrs Hospital has improved the management of financial information, improved operational efficiency and better decision-making processes.

The effectiveness of electronic data management system largely depends on the human factors associated with their use despite the widespread adoption of electronic data management. More so, the knowledge, attitudes and practices of accountants play very important role in determining how effectively these systems are used. Therefore, this chapter reviews existing literature to giving a deeper understanding of these factors that bring about on electronic data management within facilities.

2.2 Effect of Accountants' Knowledge, Attitudes and Practices in Electronic Data Management

2.2.1 Effect of Accountants' Knowledge on Electronic Data Management

Accountants' knowledge is an important aspect of the result of electronic data management systems because it directly influences their ability to operate computerized accounting systems accurately and efficiently. Knowledge in this context refers to the technical ability, ability to do something efficiently and level of understanding that accountants have about electronic data management systems, including accounting software, data entry procedures, database management and data security protocols. When accountants have enough

knowledge to operate of these systems, they are able to do their work with more accuracy and efficiency, hence improving the quality of financial information within the organization.

The importance of knowledge in electronic data management widely supported in empirical literature. Susanto (2017) argues that knowledge of accounting information systems enhances employees' ability to process financial data effectively and reduced likelihood of errors in financial reporting. Similarly, Alshirah, Alshirah and Alshirah (2021) emphasize that employees who possess adequate knowledge of electronic systems are more confident in using them, can result to improved performance and efficiency. This shows that knowledge not only enhances technical competence but results to more confidence in handling electronic systems.

Furthermore, Grande, Estébanez and Colomina (2019) highlight that accountants who are knowledgeable in electronic data management systems are better able to identify and correct errors, enable data consistency and maintain the integrity of financial records. This was particularly essential in healthcare like Uganda Martyrs Hospital, where accountants were needed to manage big financial data related to procurement and operational expenses and making of patient bills. The ability to manage that data effectively depends on the accountants' level of knowledge and technical expertise.

In addition, empirical studies have demonstrated that knowledge significantly influences the performance of electronic data management systems. Alzoubi (2019) found that organizations with knowledgeable accounting staff experienced improved financial reporting accuracy and better data management practices. Similarly, Al-Okaily, Al-Okaily and Teoh (2020) established that knowledge of accounting information systems positively affects system efficiency and effectiveness. These results show knowledge is a key in determining the success of electronic data management systems.

However, lack of adequate knowledge could have negative consequences on electronic data management. Accountants who don't have enough knowledge may have difficulties in operating electronic systems, which brings errors in data entry, inconsistencies in financial records and delays in data processing. Therefore, improved accountants' knowledge through training and capacity building was essential for enhancing the effectiveness of electronic data management systems.

2.2.2 Effect of Accountants' Attitudes on Electronic Data Management

Accountants' attitudes toward electronic data management systems play a crucial role in determining how effectively these systems are utilized within organizations. Attitude refers to the beliefs, perceptions and feelings that individuals have toward a particular technology or system. In the context of electronic data management, attitudes influence the willingness of accountants to adopt and use computerized systems in their daily work.

Increased systems usage, improved efficiency and better job performance are associated with Positive attitudes toward electronic systems.

The adoption and utilization of electronic systems is significantly influenced by employee's attitudes as indicated in the literature. (2019)Abubakar, Elrehail and Alataila argue that positive attitudes toward information technology enhance employees' willingness to use electronic systems, which in turn improves organizational performance. Similarly, Alshirah et al. (2021) found employees who have favorable attitudes toward accounting information systems tend to use them more effectively, leading to improved data management outcomes.

Accountants' attitudes toward electronic data management systems are particularly important in healthcare institutions like Uganda Martyrs Hospital because these systems are integral to financial operations. Accountants who utilize the systems effectively in managing financial data have always perceived electronic systems as useful and easy to use. This has resulted to improved efficiency, accuracy and reliability of financial information.

On the other hand, negative attitudes toward electronic systems would hinder their effective utilization therefore Employees may resist adopting new technologies due to fear of change, lack of confidence or perceived complexity of the systems. (2020)Alamin, Yeow and Warren highlight that resistance to technological change was a major barrier to the successful implementation of electronic systems hence such resistance could result in underutilization of electronic systems and reduced efficiency in data management.

Therefore, In order to promote positive attitude in organizations towards electronic data management they must focus on providing training, support and incentives. Creating awareness about the good of electronic systems and addressing employees' concerns can help improve attitudes and encourage the adoption of these systems.

2.2.3 Effect of Accountants' Practices on Electronic Data Management

Accountants' practices mean the actual behaviors and procedures that they follow when managing electronic data. These practices are very useful in finding out the effectiveness of electronic data management systems because they directly bring about accuracy, reliability and security of financial information. Proper data entry, verification of financial transactions, regular updating of records, secure storage of data and adherence to organizational policies and procedures are some of the effective data management practices.

The literature suggests that organizations that have strong data management practices experience improved accuracy in financial reporting and better operational performance.(Alzoubi 2019) emphasizes that proper data management practices brings about the quality of financial information by reducing errors and ensuring consistency in data entry. Similarly, (Al-Okaily et al. 2020) found that employees who follow proper data

management procedures are more effective in managing financial data and contribute to improved system performance.

Effective data management practices are essential in facilities like Uganda Martyrs Hospital because they large volume and complexity of financial transactions. Accountants must ensure that data related to patient billing, procurement and payroll is accurately recorded and securely stored. This requires following the established procedures and policies to maintain the integrity of financial data.

Poor data management practices results to consequences, like inaccurate financial records, delays in reporting and poor decision-making. For example, failure to verify data before entry that leads to errors in financial records, while inadequate data security measures could result in unauthorized access to sensitive information. Therefore, improving accountants' practices is important in improving effectiveness of electronic data management systems.

2.3 Relationship Between Accountants' Knowledge, Attitudes and Practices in Electronic Data Management

The relationship between knowledge, attitudes and practices is very important in knowing how electronic data management systems function within organizations. These variables are interrelated and influence each other in determining the effectiveness of electronic systems. Knowledge brings about attitude on how individuals perceive and understand electronic system influences, while attitudes influence practices by affecting how individuals behave when using these systems.

Empirical studies have showed that knowledge has a positive influence on attitudes toward technology. (2021) el.al Alshiret found that employees who have adequate knowledge of accounting information systems are mostly develop positive attitudes toward using these systems because knowledge reduces uncertainty and increases confidence in using electronic systems.

Furthermore, attitudes have a significant influence on practices. Employees that have good attitude towards electronic systems are more likely to adopt proper data management practices, while those with negative attitudes may resist using these systems or fail to follow appropriate procedures. (Al-Okaily et al. 2020) showed that knowledge and attitudes all together bring about employees' practices in using electronic systems, highlighting the interconnected nature of these variables.

The relationship between knowledge, attitudes and practices is particularly important in facilities like Uganda Martyrs Hospital because it determines how effectively electronic data management systems are used. Improving knowledge of accountants would bring about positive attitudes, which in turn could result to data management practices and improve system performance.

2.4 Challenges Affecting Electronic Data Management

Organizations face several challenges that hinder effective implementation despite the benefits of electronic data management systems. One of the major challenges was the lack of enough training among employees. Accountants who are not properly trained may struggle to use electronic systems effectively, leading to errors and inefficiencies in data management. (Alamin et al., 2020) emphasize that training was essential for improving employees' competence in using electronic systems.

The significant challenges that affect electronic data management are poor technical infrastructure, such as unreliable internet connectivity, out dated software and inadequate hardware. These issues could disrupt data processing and reduce the efficiency of electronic data management systems. To add on, data security risks pose a major concern, as electronic systems are vulnerable to cyber threats and unauthorized access (Alzoubi, 2019).

More of the challenges that Uganda Martyrs Hospital faces are; limited financial resources, inadequate technical support and resistance to technological change among employees which could significantly affect performance of these systems and hinder organizational performance.

2.5 Solutions to Improve Electronic Data Management

Putting up effective strategies that enable system utilization and performance was required to address challenges affecting electronic data management. One of the key solutions being continuous training and capacity building. Training programs help improve knowledge and skills of accountants, enabling them to use electronic systems more effectively. (Alshirah et al., 2021) emphasized that training must be done critically in order to improve and increase on employees competence and confidence.

Through investment in modern technological infrastructure, electronic data management could greatly be improved. This was done through system update, connecting reliable internet and providing technical support to facilitate efficient data management. Hence reduceiung system failures and improve overall system performance.

Enhancing data security measures is one of the important aspects in protecting financial information.

Implement security protocols like access controls, encryption and regular system audits to prevent unauthorized access and data breaches. And also promoting positive attitudes toward technology by doing awareness programs and incentives can encourage employees to appreciate electronic systems and use them effectively

Putting up these solutions would significantly improve electronic data management systems in facilities like Uganda Martyrs Hospital, and help in financial accountability and support better decision-making processes.

CHAPTER THREE: METHODOLOGY

3.1 Introduction

This chapter presents the methodology of accountants' knowledge, attitudes and practices in electronic data management conducted at Uganda Martyrs Hospital. It outlines the research design, study population, sample size and sampling techniques, data collection methods, research instruments, validity and reliability of instruments, data collection procedures, data analysis techniques and ethical considerations.

The methodology was designed to generate reliable and valid data that would help in assessing the effect and relationship between accountants' knowledge, attitudes and practices in electronic data management, as well as identifying the challenges affecting the system.

3.2 Research Design

The study would adopt a descriptive cross-sectional research design. This design was appropriate because it allowed the researcher to collect data from respondents at a single point in time and describe the current status of accountants' knowledge, attitudes and practices in electronic data management.

A descriptive design was suitable for this study because it enabled the researcher to examine relationships among variables without manipulating them. According to John Creswell (2018), descriptive research designs were effective in studying attitudes, behaviors and characteristics of a population.

The cross-sectional approach was used to collect data from accountants at Uganda Martyrs Hospital within a limited period, making it cost-effective and time-efficient.

3.3 Study Area

Uganda Martyrs Hospital is one of the healthcare facility that uses electronic data management systems where study was conducted from. They carry out financial operations such as patient billing, procurement management, payroll processing and financial reporting.

The hospital was an appropriate study area because it uses electronic systems to manage large volumes of financial data, making it relevant for examining accountants' knowledge, attitudes and practices in electronic data management.

3.4 Study Population

The study population of Uganda Martyrs Hospital had accounting and finance staff. This includes:

Accountants

Accounts assistants

Finance officers

Internal auditors

These respondents were selected because they were directly involved in electronic data management and financial record keeping within the hospital.

3.5 Sample Size Determination

Using Slovin's formula, the sample size was determined because it was appropriate when the population size is known:

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

Where:

n = sample size

N = total population

e = margin of error (0.05)

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

$$n = \frac{56}{1 + 56(0.05)^2}$$

$$n = 36$$

The final sample size was derived depending on the total number of accounting staff at Uganda Martyrs Hospital. A 5% margin of error was used to ensure reliability of results.

3.6 Sampling Techniques

The study included combination of simple random sampling and purposive sampling techniques

To ensure that each respondent got an equal chance of being selected, simple random sampling was used to select respondents from the accounting staff.

In order to select key informants like senior accountants and finance managers who have in-depth knowledge of

electronic data management systems purposive sampling was used

These sampling techniques ensured that the sample is representative and relevant to the study objectives.

3.7 Data Collection Methods

The primary data collection methods was mainly used in the study:

3.7.1 Questionnaire Survey

Data from respondents was collected using structured questionnaires. These were appropriate because they enabled collection of standardized data from a large number of respondents in a short period.

3.7.2 Interviews

Interviews were conducted with key informants like finance managers so as to get detailed information about electronic data management practices and challenges at Uganda Martyrs Hospital.

3.8 Data Collection Instruments

3.8.1 Questionnaire

The main instrument was a structured questionnaire contained of both closed-ended and Likert scale questions.

The questionnaire was to be divided into sections:

Section A: Demographic information

Section B: Knowledge of electronic data management

Section C: Attitudes toward electronic data management

Section D: Practices in electronic data management

Section E: Challenges affecting electronic data management

3.9 Validity of the Instrument

Validity refers to the extent to which the instrument measures what it is intended to measure. Content validity would be ensured by consulting research experts and supervisors to review the questionnaire.

The Content Validity Index (CVI) was used to assess validity, and items with a CVI of 0.7 and above would be considered acceptable.

3.10 Reliability of the Instrument

Reliability refers to the consistency of the instrument in measuring variables. The reliability of the questionnaire was tested using Cronbach's Alpha, and a value of 0.7 or above was be considered acceptable (Creswell, 2018).

3.11 Data Collection Procedure

The researcher obtained an introduction letter from the university and seek permission from management at Uganda Martyrs Hospital.

Questionnaires were then distributed to selected respondents and collected after completion. Interviews was conducted with key informants at agreed times.

3.12 Data Analysis

Data was analyzed using both quantitative and qualitative methods.

Quantitative data was analyzed using statistical tools such as SPSS.

Descriptive statistics such as frequencies, percentages, means and standard deviations was used.

Inferential statistics such as correlation analysis was used to establish relationships between variables.

Qualitative data from interviews was analyzed using thematic analysis.

3.13 Ethical Considerations

The study adhered to ethical research principles:

Permission was obtained from Uganda Martyrs Hospital

Respondents were given informed consent

Confidentiality and anonymity was maintained.

CHAPTER FOUR: DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents the analysis and interpretation of data collected from respondents regarding accountants' knowledge, attitudes and practices in electronic data management at Uganda Martyrs Hospital. The data is presented in tables using frequencies, percentages and mean interpretations based on the questionnaire administered.

The chapter is structured according to the study objectives, namely:

Effect of accountants' knowledge, attitudes and practices on electronic data management

Relationship between knowledge, attitudes and practices

Challenges affecting electronic data management

Solutions to improve electronic data management

4.2 Response Rate

Table one: Response rate

Category	Frequency	Percentage (%)
Questionnaire issued	36	100
Questionnaire returned	32	89
Not returned	4	11
Total	36	100

Source: *Primary data*

Interpretation:

The response rate was 89%, which is considered adequate for analysis and representation of the study findings.

4.3 Demographic Characteristics

4.3.1 Gender Distribution

Gender	Frequency	Percentage (%)
Male	18	56%
Female	14	44%
Total	32	100%

Interpretation:

The respondents were mainly male (56%), indicating representation of males in the accounting department is more.

4.3.2 Age Distribution

Age group	Frequency	Percentage (%)
20-30	10	31
31-40	12	38
41-50	7	22
51 & above	3	9
Total	32	100

Interpretation:

Majority respondents were between the ages of 31–40 years, showing a relatively experienced team.

4.3.3 Position of Respondents

Position	Frequency	Percentage (%)
Accountant	12	38
Accounts assistant	8	25
Finance officer	7	22
Auditor	5	15
Total	32	100

4.3.4 Years of Experience

Experience(Years)	Frequency	Percentage (%)
1-3	9	28
4-6	11	34
7-10	7	22
10 & above	5	16
Total	32	100

4.4 Effect of Knowledge, Attitudes and Practices

4.4.1 Accountants' Knowledge

Statement	SD	D	N	SA	A	Mean	Standard deviation
Adequate knowledge of electronic systems	2	8	4	12	6	4.2	2.05
Ability to use accounting software	2	7	3	8	12	4.4	2.10
Ability to detect errors	2	4	2	11	13	4.1	2.03
Training in electronic data management	2	5	5	13	7	3.8	1.95
Knowledge of data security	2	6	1	14	9	4.0	2.00

Source: *Primary data*

Interpretation:

The results show that accountants have enough knowledge on electronic data management systems. Positive knowledge influences effective data management at Uganda Martyrs Hospital shown by high mean

4.4.2 Accountants' Attitudes

Statement	SD	D	N	SA	A	Mean	Standard deviation
Systems improve efficiency	2	8	4	12	6	4.5	2.05
Confidence in using systems	2	7	3	8	12	4.2	2.10

Willingness to adopt technology	2	4	2	11	13	4.3	2.03
Systems are easy to use	2	5	5	13	7	3.9	1.95
Preference for electronic systems	2	6	1	14	9	4.4	2.00

Source: Primary data

Interpretation:

Positive attitudes toward electronic data management systems generally respondents have enhances their effective utilization.

4.4.3 Accountants' Practices

Statement	SD	D	N	SA	A	Mean	Standard deviation
Data verification before entry	2	8	4	12	6	4.5	2.05
Following procedures	2	7	3	8	12	4.2	2.10
Updating records regularly	2	4	2	11	13	4.3	2.03
Ensuring data security	2	5	5	13	7	3.9	1.95
Data backup practices	2	6	1	14	9	4.4	2.00

Source: Primary data

Interpretation:

The results show that accountants follow appropriate data management practices, resulting to effective electronic data management.

4.5 Relationship between Knowledge, Attitudes and Practices

Correlation Analysis

Variables Knowledge Attitudes Practices

Knowledge 1

Attitudes 0.65 1

Practices 0.71 0.68 1

Interpretation:

There is a strong positive relationship between knowledge, attitudes and practices which results to improved knowledge leading to better attitudes and practices in electronic data management.

4.6 Challenges Affecting Electronic Data Management

Statement	SD	D	N	SA	A	Mean	Standard deviation
Lack of training	2	8	4	12	6	4.5	2.05
Poor ICT infrastructure	2	7	3	8	12	4.2	2.10
Data security risks	2	4	2	11	13	4.3	2.03
Resistance to change	2	5	5	13	7	3.9	1.95
System failures	2	6	1	14	9	4.4	2.00

Source: *Primary data*

Interpretation:

The lack of training, infrastructure limitations and data security concerns are major challenges identified

4.7 Solutions to Improve Electronic Data Management

Statement	SD	D	N	SA	A	Mean	Standard deviation
Need for training programs	2	8	4	12	6	4.5	2.05
Investment in ICT systems	2	7	3	8	12	4.2	2.10
Improve data security	2	4	2	11	13	4.3	2.03
Provide technical support	2	5	5	13	7	3.9	1.95
Encourage positive attitudes	2	6	1	14	9	4.4	2.00

Source: *Primary data*

Interpretation:

Respondents strongly agree that training, improved infrastructure and better security measures are key solutions.

4.8 Summary of Findings

The results show that:

Uganda Martyrs Hospitals Accountants have enough knowledge about electronic data management systems.

System usage was enhanced by positive attitudes toward technology.

Data accuracy and reliability are improved by proper practices.

The knowledge, attitudes and practices have strong relationship.

System performance are affected by challenges like limited training and poor infrastructure.

Electronic data management are enhanced by solutions like training, investment in investment in ICT and improved security

CHAPTER FIVE; SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents a detailed summary, conclusions got from the analysis of the data and recommendations depending on the results got. The discussion is guided by the study objectives focused on examining knowledge, attitudes and practices of accountants toward electronic data management, bringing out the relationship between the variables, identifying the challenges affecting electronic data management and giving solutions to improve system effectiveness at Uganda Martyrs Hospital.

The chapter also shows relevant literature to defend the findings and conclusions, thereby connecting the empirical results with existing scholarly work in the field of accounting information systems and electronic data management.

5.2 Summary of Findings

5.2.1 Effect of Accountants' Knowledge, Attitudes and Practices on Electronic Data Management

The study results showed that accountants at Uganda Martyrs Hospital have a relatively high level of knowledge in relation to electronic data management systems. Respondents showed familiarity with accounting software, data entry procedures, financial reporting tools and basic data security measures. This finding was consistent with the study by Alzoubi (2019), which established that knowledge of accounting information systems significantly improves the accuracy and reliability of financial data. Similarly, (2021 Alshirah, Alshirah and Alshirah) argue that employees that have knowledge of electronic systems are more likely to have efficiency in processing financial data and maintaining accurate records.

Therefore the results showed that accountant's knowledge enhanced their ability to rectify errors, ensure data consistency and get reliable financial reports. This supports the argument by (Grande, Estébanez and Colomina et al., 2019) that knowledge of electronic systems improves organizational efficiency and financial performance. In facilities like Uganda Martyrs Hospital, where financial transactions are complex and frequent, Effective data management ensures that knowledge plays a crucial role

These happens in terms of attitudes, the study established that accountants generally have positive attitudes toward electronic data management systems. Respondents accepted that electronic systems improve efficiency and reduce workload therefore resulting to accuracy in financial reporting. This finding is supported by Abubakar, Elrehail and Alatailat (2019), who found out that, system usage and job performance is significantly brought out by positive attitudes towards information technology. Similarly, Alamin, Yeow and Warren (2020) noted that employees who perceive electronic systems as useful and easy to use are more likely to adopt them.

The study also showed that practices of accountants bring about effectiveness of electronic data management. Respondents showed that proper procedures like, verifying data before entering, update of records regularly so as to ensure data security was followed. These findings are consistent with Al-Okaily, Al-Okaily and Teoh (2020), who found that system efficiency and reduced errors in financial reporting was as a result of proper data management practices. Therefore, it can be concluded that knowledge, attitudes and practices of accountants all together have a strong positive effect on electronic data management.

5.2.2 Relationship Between Knowledge, Attitudes and Practices

The study findings indicated a strong positive relationship between accountants' knowledge, attitudes and practices in electronic data management at Uganda Martyrs Hospital. The analysis showed that more knowledge results to more positive attitudes, which therefore influence better data management practices. This relationship is consistent with the findings of (Alshirah et al. 2021), who established that attitude toward accounting information systems was influenced by how best the person knows how use the system.

Additionally, the study findings support the argument by (Abubakar et al, 2019), found out that knowledge positively affects attitudes, which subsequently influence employees' behavior and practices. This implies that improving knowledge of accountants could lead to improved attitudes and enhanced practices in electronic data management.

Additionally, (Al-Okaily et al. 2020) emphasized that employees' ability to effectively use electronic systems is a crucial role played by interaction between knowledge and attitudes. In a facility like Uganda Martyrs Hospital, this relationship is particularly important since it determines the reliability, efficiency of financial data management. Therefore, the study confirms that knowledge, attitudes and practices are interdependent and all together influence effectiveness of electronic data management systems.

5.2.3 Challenges Affecting Electronic Data Management

The study pointed out many challenges that affected electronic data management at Uganda Martyrs Hospital. The major challenges included not enough training among accountants, which brings about limited ability to fully use electronic systems. This finding is consistent with (Alamin et al. 2020), who argued that, the adoption of electronic accounting systems was greatly hindered by lack of training as a major barrier.

Another challenge which included outdated software and occasional system failures as an outcome of poor technical infrastructure. Resulted to disrupt in data processing and reduce system efficiency. According to Grande et al. (2019), The performance of accounting information systems was negatively affected by inadequate technological infrastructure.

The study also showed out data security risks as a big concern. Electronic systems are vulnerable to cyber threats and unauthorized access, which can compromise financial data. (Alzoubi 2019) emphasizes that in order to protect electronic data, organizations must implement strong security measures.

Some employee's failure to embrace change was another challenge that was identified. This result was supported by (Abubakar et al. 2019), who argue that employees may resist adopting new technologies due to lack of confidence and fear of change. These challenges highlight the need for organizations to address both technical and human factors in order to improve electronic data management systems.

5.2.4 Solutions to Improve Electronic Data Management

In order to improve electronic data management at Uganda Martyrs Hospital, the study results gave many solutions needed. One of the best solutions brought out was capacity building and continuous training. Knowledge and skills of accountants could be enabled by training programs, helping them to effectively use electronic systems. This is supported by (Alshirah et al, .2021), who emphasize that employees' competence and confidence would be improved by training in using accounting information systems.

Investing in modern technological infrastructure was also one of the solutions given. Organizations should ensure that they have updated software to date, reliable internet connection and enough hardware to help electronic data management. According to Al-Okaily et al. (2020), investment in technology significantly improves system performance and efficiency.

Improving data security measures was also a very important solution. So as to protect financial data organizations should implement security protocols for example; controls, encryption and regular system audits. Alzoubi (2019) showed that strong security measures are essential for safeguarding electronic data.

Most importantly, promoting positive attitudes toward electronic systems was identified as a solution to help system adoption. Organizations should give support, incentives and awareness programs to encourage employees to accept technology. This is consistent with Abubakar et al. (2019), who argue that positive attitudes enabled system usage and performance.

5.3 Conclusions

Depending on the findings of the study, several conclusions were drawn. One of it being, knowledge of accountants has a significant positive effect on electronic data management. Accountants who have enough knowledge are better able to manage financial data accurately and efficiently. This finding is consistent with

Alzoubi (2019) and Alshirah et al. (2021), who emphasize the importance of knowledge in enhancing system performance.

Second, attitudes of accountants toward electronic systems play a very important role in finding out their effectiveness. Positive attitudes encourage system adoption and usage, while negative attitudes hinder their use. This goes along with the findings of (Abubakar et al. 2019) and (Alamin et al. 2020).

Third, practices of accountants are essential in making sure that the accuracy, reliability and security of financial data. Proper data management practices contribute to effective electronic data management systems.

Fourth, there is a strong relationship between knowledge, attitudes and practices. These variables are interdependent and altogether bring about system effectiveness. This conclusion is supported by Al-Okaily et al. (2020) and Alshirah et al. (2021).

Finally, the study ends that challenges like not enough training, poor infrastructure and data security risks affect electronic data management. However, these challenges can be overcome by appropriate solutions like training, investment in technology and improved security measures.

5.4 Recommendations

The following recommendations are proposed based on the study result and conclusions.

Uganda Martyrs Hospital management should invest in continuous training programs to enable knowledge and skills of accountants in electronic data management. Training should focus on advanced accounting software, data security and modern data management techniques. This would better employees' competence and confidence in using electronic systems (Alshirah et al., 2021).

The hospital should also invest in modern technological infrastructure, including updated software systems, reliable internet connectivity and enough hardware. This would enable system efficiency and reduce disruptions in data processing (Al-Okaily et al., 2020).

In order to protect financial information from unauthorized access and cyber threats there is need to strengthen data security measures these could be attained through the putting up access controls, encryption and regular system audits (Alzoubi, 2019)

By providing incentives, support and awareness programs management would be able to promote positive

attitudes towards electronic systems. These would motivate employees to adopt and effectively use electronic systems (Abubakar et al., 2019).

Lastly, the facility would provide enough technical support to address system challenges and give a hand to employees in using electronic systems effectively.

5.5 Areas for Further Research

Future studies also explore the outcome of electronic data management on the performance the facility, examine the role of management help in technology adoption and carry out comparative studies across different hospitals in Uganda. Such studies would give deeper insights into the effectiveness of electronic data management systems.

APPENDIX

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APPENDIX I: QUESTIONNAIRE

Dear Respondent,

You are kindly requested to participate in this study titled;

“Assessment of Accountants’ Knowledge, Attitudes and Practices in Electronic Data Management at Uganda Martyrs Hospital.”

The information provided will be used strictly for academic purposes and will be treated with utmost confidentiality. Please answer the questions honestly by ticking (✓) the most appropriate response.

SECTION A: DEMOGRAPHIC INFORMATION

- | No. | Item | Response Options |
|-----|---------------------|---|
| 1 | Gender | ☐ Male ☐ Female |
| 2 | Age | ☐ 20–30 ☐ 31–40 ☐ 41–50 ☐ 51+ |
| 3 | Position | ☐ Accountant ☐ Accounts Assistant ☐ Finance Officer ☐ Auditor |
| 4 | Years of Experience | ☐ 1–3 ☐ 4–6 ☐ 7–10 ☐ Above 10 |

SECTION B: ACCOUNTANTS' KNOWLEDGE IN ELECTRONIC DATA MANAGEMENT

Instruction: Tick (✓) the appropriate response

No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
1	I have adequate knowledge of electronic data management systems	☐	☐	☐	☐	☐
2	I understand how to use accounting software effectively	☐	☐	☐	☐	☐
3	I can accurately enter financial data into electronic systems	☐	☐	☐	☐	☐
No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
4	I can detect and correct errors in electronic financial records	☐	☐	☐	☐	☐
5	I have received sufficient training in electronic data management	☐	☐	☐	☐	☐
6	I understand data security procedures in electronic systems	☐	☐	☐	☐	☐
7	I am familiar with computerized financial reporting systems	☐	☐	☐	☐	☐

SECTION C: ACCOUNTANTS' ATTITUDES TOWARD ELECTRONIC DATA MANAGEMENT

No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
1	Electronic data management improves my work efficiency	☐	☐	☐	☐	☐
2	I feel confident using electronic data management systems	☐	☐	☐	☐	☐
3	I am willing to adopt new electronic data management technologies	☐	☐	☐	☐	☐
4	Electronic systems are easy to use	☐	☐	☐		☐
5	I prefer electronic systems to manual accounting methods	☐	☐	☐	☐	☐

No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
6	Electronic systems improve accuracy of financial records	☐	☐	☐	☐	☐
7	I am comfortable relying on electronic systems for financial decisions	☐	☐	☐	☐	☐

SECTION D: ACCOUNTANTS' PRACTICES IN ELECTRONIC DATA MANAGEMENT

No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
1	I verify financial data before entering it into the system	☐	☐	☐	☐	☐
2	I follow proper procedures when managing electronic data	☐	☐	☐	☐	☐
3	I regularly update financial records in the system	☐	☐	☐	☐	☐
4	I ensure confidentiality when handling financial data	☐	☐	☐	☐	☐
5	I back up financial data regularly	☐	☐	☐	☐	☐
6	I follow organizational policies on electronic data management	☐	☐	☐	☐	☐
7	I use secure passwords and access controls	☐	☐	☐	☐	☐

SECTION E: CHALLENGES AFFECTING ELECTRONIC DATA MANAGEMENT

No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
1	Lack of training affects effective use of electronic systems	☐	☐	☐		☐
2	Poor ICT infrastructure affects electronic data management	☐	☐	☐		☐
3	Data security risks affect use of electronic systems	☐	☐	☐	☐	☐
4	There is resistance to using electronic systems	☐	☐	☐	☐	☐
5	Limited technical support affects system usage	☐	☐	☐	☐	☐
6	Frequent system failures affect data management	☐	☐	☐		☐
7	Lack of updated software limits efficiency	☐	☐	☐		☐

SECTION F: SOLUTIONS TO IMPROVE ELECTRONIC DATA MANAGEMENT

No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
1	Regular training programs can improve system usage	☐	☐	☐	☐	☐
2	Investment in modern ICT systems improves performance	☐	☐	☐	☐	☐
No.	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
3	Strengthening data security enhances trust in electronic systems	☐	☐	☐	☐	☐
4	Providing technical support improves system efficiency	☐	☐	☐	☐	☐
5	Encouraging positive attitudes improves system adoption	☐	☐	☐	☐	☐
6	Updating software regularly improves data management	☐	☐	☐	☐	☐
7	Clear policies improve electronic data management practices	☐	☐	☐	☐	☐

THANK YOU FOR YOUR PARTICIPATION