

**ACCOUNTING INFORMATION SYSTEMS AND FINANCIAL PERFORMANCE OF
PRIVATE HEALTH FACILITIES IN UGANDA :CASE STUDY OF
BWEYOGERERE PRIVATE HEALTH FACILITIES**

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**A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL FULFILLMENT
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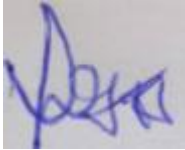
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DECLARATION

I, **ANGOM VICKY** declare that this research report is my original work, it has never been presented to any institution of learning for the award of a Bachelor of Science in Accounting and Finance.

Signature:

A square image showing a handwritten signature in blue ink. The signature is stylized and appears to be 'ANGOM VICKY'.

Date: 06th /09/2024

APPROVAL

This research study has been carried out under my supervision and has been approved for the award of a Bachelor of Science in Accounting and Finance by;

SUPERVISOR

MR. KASOZI GEOFFREY

A rectangular box containing a handwritten signature in black ink. The signature is stylized and appears to read 'Kasozi Geoffrey'.

Signature: *Kasozi Geoffrey.*

Date *6th September, 2024*

DEDICATION

In appreciation for everything they have done to help me finish this study report, I dedicate it to my friends and family.

I also dedicate this report to my supervisor, who helped me along the way to ensure the success of my research report.

ACKNOWLEDGEMENT

I want to express my deep gratitude to my friends and family, who have supported me no matter what and have always been there for me financially. Your education has also had a great influence on my friends' behavior. I want the Lord to reward you greatly.

I would especially like to express my gratitude to my supervisor, whose ingenuity enabled me to finish this study paper.

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LIST OF ACRONYMS

AIS	Accounting Information System
IS	Information Systems
IT	Information Technology
TAM	Technology Acceptance Model
TTF	Task Technology Fit model

ABSTRACT

The main objective of this study was to establish how the financial performance of private health facilities in Bweyogerere related to their accounting information systems. These were motivated by objectives such as establishing how system quality affects financial performance, assessing the process of implementing accounting information systems in relation to financial performance, and establishing the challenges faced during the process of implementing the accounting information system in relation to the financial performance of private health facilities in Bweyogerere. The design employed in this study was a survey research design. It intended for an audience that was made up of the health institutions and their staff as well. Purposive sampling with a dash of basic random sampling was employed in selecting 260 respondents for the sample size. Questionnaires were used as a method of data collection. The following are the key findings from the study that presented the primary conclusions. First, there existed a significant statistical relationship between private health institutions' financial performance and accounting information systems. Moreover, the study found that system quality is positively related to the financial performance of private healthcare facilities at a statistically significant level. The major processes involved in the AIS implementation include: Project Initiation, Software Installation, Team Project Training, System Design, Clear out Records from the Old System, and Data Migration. If each process does not go well, they are all going to take different influences on financial performances. Aside from the other issues, the main problem encountered by 97.3% of the implementation team was that, once installed, the system did not run smoothly and thus would have a major effect on the health facility in terms of finances. The study therefore recommended that to effectively manage the most valuable resource information management of private health institutions required a well-thought-out and functional accounting information system. This effect should be further researched in future interventions with the inclusion of the intervening and moderating variables. The length of the association can also consider longitudinal studies in future research.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

The background of the study, problem statement, and objectives of the study, research questions, and scope of the study, significance and definition of key terms are presented in this chapter.

1.1 Background of the study

1.1.1 Historical Background

An accounting information system is a system that incorporates personnel, tools, regulations and practices that collect data and transform into useful information. It is an organized method of gathering, processing, and presenting accounting information about the activities of an organization. To assist the decisions of employees, owners, customers, and other persons relevant to the organization's environment, the system has been enhanced to allow access to data or information regarding organizational activities by the concerned individuals. It does so by assisting in the timely dissemination of information to relevant personnel Selehi & Mogadam, 2021. It is an integrated system. A set of people and facilities that supply data to assist managerial decision making Khan 2018. Its most critical responsibility towards the functioning of the organization is to source, process and distribute information needed. However, it is a collection of interdependent subsystems that cooperate to provide accurate and reliable information with a high degree of timeliness to support decision-making. The organization-wide information network designed to acquire, process, store, and distribute relevant data to the management to help them in their decision-making activities. Most traditional legacy AIS existed as paper-based systems. This, therefore, places it as somewhat out of place for today's rapidly changing business environment.

Information technology has revolutionized businesses today, especially in the accounting industries whereby IT and IS applications have now taken over the center stage (Khan, 2018). Thus, with such diffusion, financial performance improves and transparency is maintained for business organisations; at the same time providing continuous access to financial reports during the accounting year -Melitski & Ivlanoharan, 2020.

At the same time, only a few contextual and external factors that facilitate or hinder such benefits realization process can be materialized into such substantial advantages.

These are the culture of the organization and society, IT infrastructure, IT personnel, management support, and how the users view the IS programs such as AIS. The purpose of this study is to establish how AIS affects the financial performance of private healthcare facilities using Ugandan private health facilities Bweyogerere as a case study.

1.1.2 Theoretical Background

This study shall adopt the Technology Acceptance Model as developed by Fred Davis (1989). It is a theory in the domain of information systems that modelled how human beings accept and use technology. According to this model, it was observed that consumers' decisions to make choices on how to use and when to use new technology when introduced to them are based on some pre-defined criteria including the perceived usefulness and perceived ease of use. On the other hand, Bostrom (2019) echoes that research on accounting information systems has been sourced from a number of disciplines, namely computer science, cognitive psychology, and organisational theory. In the light of this paper, the Meta Theory Model will also be applied in the research investigation. Given this, it has been said that the integration of information technology in accounting systems in the past was limited to transaction processes that aimed to supplant manual jobs.

1.1.3 Conceptual Background

An accounting information system provides a means of collecting data and reducing them into usable information by integrating people, tools, policies, and processes interacting and inter-related to each other. It is also used as a collective term for several persons and facilities that provide information to facilitate managerial decisions. Its primary function is to collect, process, and transmit the data needed by the organization to operate.

Despite this, it is a system composed of several interconnected collaborating subsystems which collaborate to execute the task of providing precise timely and reliable information for decision making. This is the network that a company establishes for providing managers access to data to enable them to make decisions. It is a routine, automated process of gathering and distributing information to help support the planning of group decisions regarding an organization's goals.

The financial performance measures the subjective ability of an entity to generate income and utilize assets from its principal form of operations. This phrase also defines the overall general indicator of the company's total financial well-being for a specific period. It can be used in making comparisons within the aggregate industry or sector or when comparing identical enterprises in a similar line of business.

1.2 Problem Statement

Today, companies and organizations do everything possible using available IT technologies to try to achieve improvements in quality, enlarge market share and profitability. In this kind of environment, AIS is considered as one of the fundamental information systems providing the main internal source of information.

Despite all these benefits, most organizations in Uganda have still found it difficult to apply Accounting Information Systems due to a lack of appropriate communication channels and a lack of knowledge relating to computers.

Research indicates that Accounting Information is playing a vital role in our economy and social systems, especially within its management and tremendous works it does in facilitating the process of making decisions by management. This may lead to a low level of performance and low returns. In addition, fraud cases are still experienced despite the fact that operations are aided by AIS due to the fraud vulnerability of the system. Therefore, this research sought to establish the relationship between accounting information system and financial performance of Private Health facilities in Uganda.

1.3 Objectives of the study

1.3.1 General objective

To establish the relationship between Bweyogerere's private health facilities financial performance and their accounting information system.

1.3.2 Specific objectives

- I.** To determine the impact of system quality on the financial performance of Bweyogerere private health facilities.
- II.** To investigate the implementation process of an accounting information system on the financial performance of Bweyogerere private health facilities

- III.** To determine the implementation challenges faced in accounting information systems that impact financial performance in Bweyogerere private health facilities.

1.4 Research Questions

- 1) What are the effects of system quality on financial performance of Bweyogerere private health facilities?
- 2) What are the processes of implementation of accounting information system on financial performance of Bweyogerere private health facilities?
- 3) What are the challenges faced in the implementation of the accounting information system on financial performance of Bweyogerere private health facilities?

1.5 Scope of the study

1.5.1 Context scope

Using a case study of the Bweyogerere private health facilities, this study examined the relationship between the AIS and the financial performance of private health facilities in Uganda.

1.5.2. Geographical scope

The study was conducted in Bweyogerere health facilities with basis on the private health facilities present in the area.

1.5.3. Time scope

This study was carried out for a period of 3 (three) months.

1.6. Significance of study

This study will, therefore, help private health facilities to understand the role that AIS plays in business. The study shall help the researcher to gain more knowledge concerning financial performance and the AIS. The results of the study shall help the management of the Bweyogerere private health facilities to improve their accounting information management and administration.

1.7. Definition of key terms

Accounting

The process of accounting encompasses the recording, classification, and summarization of financial transactions and involves painstaking analysis and verification. It gives a very broad view of performance and financial health that can stimulate resources management and strategic growth.

CHAPTER TWO

LITERATURE REVIEW

2.0. Introduction

An accounting information system is the most important tool that any manager can utilize today to sustain and uphold competitive advantage considering rapid breakthroughs in technology, increased awareness, and demanding requirements by clients and owners of businesses. The aim of this review is to discuss the influence of accounting information systems on the financial performance of organizations. This paper reviews the conceptual, theoretical, and empirical literature about accounting information systems. Adenike defined an Accounting Information System as "an electronic or computer-based system used in collecting, storing, processing and transmitting data about the finances and accounting of a subject organization through financial statements to assist and direct the organizational decision-making process.". All information systems are rooted on computers since they provide the driving force for all accounting data. The required application software is needed for any accounting information system to work on the computer system on which the work is performed. Any financial organization's success is determined by one of its factors, and that is its ability to function financially. Many AIS have been implemented as well as utilized in regards to ensuring that the effect of AIS occurs on financial performance. The majority of the firms have currently increasing budgets; hence spending more on information systems. Besides, competition and economic compel pressure on information costs. Ordinarily, information systems are developed using information technology to assist individuals, agencies, and government parastatals in performing routine work. However, reviewing the literature that is relevant to assessment issues represents a part of this research's objective, which aims at assessing the implications of accounting function information systems on the financial performance of enterprises.

2.1.1. Effects of System Quality on Financial Performance of Private Health Facilities

System Quality

The term 'system quality' refers to the technical abilities of the system; these are inclusive of meeting user requirements. It has a few common metrics in which it is measured, and these include maintainability, flexibility, reaction speed, and reliability. System quality has been defined as the technical efficiency grade of the system regarding programming errors, consistency of user interfaces, the usability of the system, quality of the documentation, and the system's sustainability.

2.1.2 Financial performance

Actually, there is very little evidence in the literature that supports how these AIS and financial performance are related.

However, it is relevant to point out the research made by, because through his study, he was able to find a positive relationship between organizational strategy and performance and AIS design. On the other hand, financial performance is defined by Pandey (2004) as a subjective measure of the success by which a firm derives income from the assets employed in its principal business. According to him, the term may also be used as a generalized measure of the overall financial well-being of a firm over a particular period of time. It can also be used in benchmarking similar companies within an industry or industries/sectors en masse.

2.1.3. Effects of System quality on financial performance of health facilities.

Accounting information systems are in fact thought to play a crucial role in the provision of information that enables the management of health facilities to discharge its responsibilities maximally. They lie at the heart of such. Many writers have illustrated that it's the quality of AIS that dictates whether the health facilities will succeed or fail to meet their objectives. Shagari, Abdullah, & Saat, 2015; Algrari & Ahamed, 2017; Ali & Younes, 2013.

In their study, Ali & Younes 2018 combined the TTF model, TAM and Delone and Mclean models to examine the effect of information systems on users' performance. They identify that directly and indirectly system quality influences organizational performance and among all system quality measures integration and reliability are the most important factors that significantly affect the user's performance within an organization.

Shagari et al. (2015) studied the effect of information quality and system quality on accounting information system effectiveness in Nigerian hospitals. Their results reflected that AIS effectiveness was thus positively related to system quality. Therefore, the result would add value to their operational activities and decision-making and also help the management of the hospital to make justifiable decisions based on effective determinants of AIS.

Ahamed & Algrari, 2017 The authors measured the impact of the AIS quality on the accounting information quality of Asia's leading hospital in the Iraqi stock market. The results indicated that there was a strong relation between the quality of the health facilities accounting information along with the accounting information system. They believed that Accounting Information Systems enhances the completeness of the Asia major hospital.

System reliability as a quality of accounting information system always ensures that the data are verifiable, reasonably free from bias and error, and accurately represent what they are supposed to.

An information system must have a true representation so that there can be a preserved agreement between the measure and description, and the actual phenomenon which it is trying to represent. Verifiable information means that the information ought to be able to be independently validated and confirmed. Ali & Younes (2013). Neutrality for DeLone & McLean (2019) implies the information preparer is not biased toward a preconceived outcome, but also the information presented is such it should not deceive the users into unfair decisions that may otherwise be unfair to them. Regarding these two, the primary relevance and reliability criteria are associated with the secondary quality of comparability. Comparability: This information quality requires that events and transactions be monitored and reported in a uniform way for users to compare annual outcomes of a company.

2.2. Process of implementation of accounting information system on financial performance of private health facilities

Over the past couple of years the level of research in judging the efficacy of AIS has been growing at a steady pace.

In an AIS, information is collected, processed and reported in such a way so that a decision can be made. The processes, records, and technology involved in this process are all inter-related. Efficient and proper integration of accounting software contributes to enhanced financial reporting, flexibility within information generation, and more reliable data that accelerates internal strategic planning and decision making (Sawyer, 2018). These benefits will be derived from the accounting software, provided it is integrated appropriately. Ashham et al. (2017) illustrated that AIS is able to provide trusted and timely data on demand, develop international understanding, develop creative reporting tools, and incorporate risk areas into business operations. More so, AIS can reduce costs and improve the speed and effectiveness of business processes.

These advantages stem from AIS's integral ability in corporate operations and risk management. Verifiability assures the user that the data employed in fact correctly represents the underlying economic phenomenon that is being portrayed. Where verifiability is present, direct and indirect methods of verification are applicable. Indirect verification utilizes direct observation. Monetary value in this respect is computed using direct calculations of monetary values. Indirect verification on the other hand involves observations made about a particular model, formula or technique being studied beforehand, where the results are recalculated using the same technique.

Businesses for example revalue the ending stocks using the same cost flow after reconciling the numbers in their inventory books based on inputs like quantities and costs. In the opinion of Raheemah and associates, 2021, AIS utilization stands as the top predictor of performance concerning Iraq. At this modern age, the AIS has become compulsory for almost all firms whatever the field of operation may be. Effective use of this technological advancement emerges as one of the major determinants of the survival capabilities of a company to operate and fight effectively.

Salman et al. (2022) said that one of the major uses is done through financial reporting.

According to Devi et al. 2020, a number of internal controls systems generally considered as the first level of defence in most businesses. In view of the results derived from this research, private institutions are encouraged to lead the way in fostering sophistication in their programs through making the monitoring more robust by enhancing its review and follow-up procedures, while ensuring that their programs operate according to design, but also with an adjustment needed according to any and all changes in the environment. Besides, many listed companies have an internal audit department and try to enhance the professional competence of staff by training them in the department. Duan et al. (2023) emphasize that, in support of Esmeray (2019), there is only one linear internal control which affects the interest of all stakeholders including customers, suppliers, employees, creditors, and even government agencies. Furthermore, they emphasized the organizational need for a paradigm shift about the role of internal audit function, which was held to be critical, considering its capacity to support the expansion of hospitals but one that is crucial to the economic development of Iraq.

2.3. Challenges faced in the implementation of the accounting information system on financial performance of private health facilities.

As computer systems get modern the meaning of "real-time" has entirely changed. In computerized systems, real-time means that the input data is processed within milliseconds or less and made available as feedback to the process originating from it almost instantly. The best example would be a missile guidance system wherein from the moment of launch, the guidance system directs and steers the missile up to its destination. On the other hand, real-time reporting can be considered to have the same importance within an enterprise.

In contrast, real-time accounting reporting includes complete and timely information on vital organizational aspects throughout an organization's life, thus enabling the management to decide on better directions and actions for every instance. Real information technologies are available that possess large computation power and huge data storage facilities. Some accounting practices have particular problems that create immense challenges. Technological factors no doubt contribute to the success or otherwise of an accounting information system implementation, but other organization and human issues must also be addressed (Fagbemi & Olaoye, 2021). Such purely technical methods should, nevertheless be subjected to further research as they may provide some solutions to the accounting problem of same-day reporting. There are a number of problems with the use of accounting information systems: lack of awareness, which depends only on accounting standards that have been established by Amirul (2023); problems like inadequate financial and technological development in developing countries that place constraints on the ability of its people to fully take advantage of this system, as Kwadwo et al. explained in 2022; and many threats such as viruses, electrical failures, and employee risks within the hospital industry, as Ali describes in 2020. Furthermore, big data is leading to increasingly important data security related to accounting information. This is what Boris says in 2021. These challenges give the indication that proper staff training and customers in AIS, viable financial system implementation, and standard security measures against risks could ensure efficient application of accounting information systems in mobilization and decision-making processes. The hospital cost accounting system has been in use for several years now, but many of the units still may not function properly. Infact, the Hospital Accounting Management System of the Financial Management Information System works within the financial domain while the HIS still functions within the medical domain.

It is impossible not to bring about a series of problems: the basic data are "not caught, not to be grasped"; the warehouse is "not finished but not checked"; accounting results are "not coming out, but not complete"; and ultimately, the business process is "unable to get through, but cannot walk away." The administration of cost accounting in a hospital is related to many departments, all of which need organization and operation in accordance with only one unified process. However, due to an incomplete information platform, these departments are unable to do that in practice. The current goal of the accounting of a hospital is basically performance appraisal and the distribution of overwork subsidies, so the ultimate goal of hospital accounting management is the pursuing of performance bonus payment, far from attaining the goal of strengthening cost control through financial accounting in order to promote cost analysis.

Accounting data of hospital costs currently cannot be used for other functions such as analysis and control of the same, which to some extent undermines the exercise of the accounting function and management. Thus, it is easy for the individual cost of the medical service to become different from the specific needs of the patient, which makes management and control of the medical cost more difficult. Besides, up to now, consumption of the medical service lacks a unified standard, which raises the difficulty and uncertainty in managing and controlling the medical cost further.

Some of the hospitals do not have proper information on their internal control system, flow-in form, internal control system, and financial management. Mainly, these hospitals are located in the following aspects to have larger loopholes and hidden dangers: First, the leading opinion about the use of funds is arbitrary; the party committee of the collective decision-making mechanism of the hospital's important economic problems is incomplete. Look at the main project obligation first, then comes the second. The third problem is approval examination and the approval system of buying and paying for bulk material division of responsibilities is incomplete, unclear, buck passing some even reaches to break laws and disciplines.

First, the efficiency tracking system has not been established yet; it's hard to request effective accountability when some errors occur. Fourth, some hospitals invest a lot in funds but lightly in materials and lightly in management. The manufacture of medications, sanitary supplies, and other materials is insufficient; so is the material management system. Even the false reporting has emerged as a phenomenon, and the severe ones would emerge again in various disguises to shed sales in an effort to regain public image and curtail illicit private behavior. Fifth, many hospitals still lack a consistent, effective, and scientific way of managing prices and internal post containment. As a result, there are unjustified bills issued for fee collection, write-offs, and medical benefit payables. It can thus easily lead to financial losses due to healthcare fees and administrative flaws.

Sixth, and finally, it is unrelated with the position of the hospitals as a financial supervisor. Thus does not include internal distribution system development and supervision, and hence requires extra supervision after the fact.

2.4 Relationship between AIS and financial performance in health facilities While the **adoption** and success of accounting information systems have been studied in great detail, there is some evidence in the literature currently that performance measurements and accounting information systems are related. For example, the AIS can provide many extremely beneficial effects to enterprises, such as the better administration of arm's length transactions, increased competitiveness, and an improved ability to respond to an environment in constant flux. There is also more dynamic character through stronger external links for the company, mainly international clients reached via firms' websites, increased information flow across staff level, and possibility of new business on the network. Finally, there are greater possibilities of diversification by traditional enterprises in pursuit of higher performances due to enhanced inter-communication. Ogah 2012 "Using accounting information does not assure high profitability. The minimal explained variability would imply that factors other than AIS are the ones that positively impact bank profitability levels.

Impact of accounting information on the degree of profitability of small businesses in Kampala, Uganda, east Africa, Augustine et al., 2014

In this study a descriptive methodology was used and data collected was qualitative. The purpose

CHAPTER THREE

METHODOLOGY

2.0. Introduction

This chapter involves; the topic of the research, the strategy of sampling, sample size estimation, and the sampling procedure adopted for the research are included here. Additionally, sources of data, data gathering tools or instrument, process of data collection, validity and reliability of data, issues related to ethics, data analysis along with their limitations, and delimitations have also been presented here.

3.1. Research Design

The design of the survey research in this study had incorporated both qualitative and quantitative methods of data collection concerning the relationship between AIS and private health institutions' financial success.

3.1.1 Quantitative design

Data were collected from the respondents experimentally and descriptively to determine the effects and associations between the independent and dependent variables of the study. Various forms of participant recruitment, data collection, and instrumentation have been used in this type of study.

3.1.2 Qualitative design

The qualitative approach was used in a way that would enable the researcher to learn as much as possible about how the respondents perceived certain events and situations. It would also make it easier to correlate the information obtained from the historical studies and understand the theory grounded for the case study, which is Bweyogerere health facilities. Such designs were selected because they enabled the researcher to use different Bweyogerere private health facilities that were selected through random sampling in order to ensure that data was collected effectively and efficiently for the study.

3.2. Area of Study

Bweyogerere is one of the six townships or wards that make up Kira municipality in Wakiso district in Southern central Uganda. The other five wards include Kimwaanyi, Kira, Kireka,

Kirinnya, and Kyaliwajjala. The location coordinates of Bweyogerere are 00o21'09"N 32o39'49"E. It is situated on the Kampala-Jinja highway approximately 12 kilometres, east of Kampala, Uganda's capital and largest city. In 2020, the national household and population census of Bweyogerere counted the population of Kira Municipality as 417,157 (UBOS, 2020).

3.3 Study Population

This represents the patient population of about fifteen private health facilities which formed the study population of the research. There were about fifty (50) workers in each health facility who qualified for the study, making up a total of about 750 responders.

3.4. Selection methods, sampling procedure and sample size and structure

3.4.1 Sampling method

In this research, the both purpose and simple random probability sampling methods were employed.

For this reason, private healthcare institutions in the area were selected using the fundamental random probability sampling technique, whereby every healthcare facility was to have an equal opportunity to form part of the research.

The respondents in the selected private health facilities were sampled using the purposeful sampling technique, where the necessary respondents were to be selected to participate voluntarily in accordance with the ethical circumstances based on the views and ideas of the researcher.

3.4.2 Sampling procedure

The sampling procedure had section 10 health facilities out of the 15 health facilities present in the area, whereby the researcher used a simple random sampling technique, meaning each facility had equal chances of selection. From the 10 facilities that were chosen, 260 respondents were selected using the purposive sampling technique, in that only workers or administrators having a clue on the topic were selected.

3.4.3 Sample size and composition

Sample size or population sample is the small fraction of the research that forms the illustrative sample of the overall population. The interest population of study were workers in Bweyogerere private health facilities which have insurance services. Sample size for the study

was 10 private health facilities to provide 260 respondents that were needed for the study as the sample size out of the 750 respondents using the Yamane's formula shown below;

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

$$n = \frac{750}{1 + 750(0.05^2)}$$

$$n = 260 \text{ respondents}$$

Table 1: study population distribution

Category	Total population (n)	Sample size (n)	Sampling technique
Health facilities	15	10	Simple random probability
Health facility workers	750	260	Purposive sampling

3.1. Source of Data

The data required in the research were classified as primary and secondary data.

3.1.1 Primary Data

Primary data were collected from the respondents in the field through the questionnaires, interviews, and observations.

3.1.2 Secondary Data

These were collected from journals of education, articles, educational websites, hospital textbooks, and other literature sources on similar topics.

3.2. Data Collection Instruments

It was during the actual data collection that interview guides and questionnaires were major instruments employed in the collection of appropriate and reliable data from the respondents.

3.2.1 Interview guides

An interview guide is a document used by researchers to regularize the manner in which they interview respondents. It enables interviewers to understand what to ask and in what order to ensure that each applicant has a uniform interview experience. The content of the interview

guide was differentiated in terms of the respondent's role within the healthcare facility, among other factors.

3.2.2 Questionnaires

A questionnaire is a series of questions or items aimed at capturing data from the respondents regarding their attitudes, experiences, or opinions. Quantitative and/or qualitative data were collected through closed-ended questionnaires. They contained Likert-scaled questions that were categorized based on the objectives to collect relevant data for the research.

3.3 Research Instrumentation

The following were the instruments used to collect data for the study;

3.3.1 Interviewing

An interview was a conversation for the purpose of gathering information. A research interview included an interviewer who coordinated the process of the conversation and asked questions, and an interviewee who responded to those questions. For the current study, interviews were conducted face-to-face.

3.3.2 Survey Questionnaires

Questionnaires were used to collect quantitative and/or qualitative information. They possessed questions arranged in the flow of the objectives so as to acquire the relevant data for the study.

3.3.3 Observation

One method of qualitative research is observation, in which researchers watch participants as they behave in natural setting. Using this approach the researcher collected data by using their eyes as an instrument

3.4 Data Collection Procedure

As a part of the data gathering process required to get an approval to use the health facilities for a research study, a letter of authorization had to be obtained from the university. The study technique and the time allotted to perform research in that particular medical facility was then briefed to the administration of the medical facility. Accordingly, a census was taken on the targeted healthcare facility to ensure that sampling was done as efficiently as possible. After sampling was completed, all information about the research project along with ways in which

to respond to the questions was provided to the targeted respondents. The subjects were then provided with research data collection tool so pertinent data could be collected. 3.5 Data Reliability and Validity

3.5.1 Reliability of Data

In this study, the data dependability was estimated by associating different varieties of the same measurement

3.5.2 Data validity

Data Validity was estimated by comparing the results to other relevant data or theory. Test-retest validity technique was used to ensure validity; data sorting was conceded out as well as use of correlation analysis to compare the variables was utilized in the study.

3.6 Ethical Considerations

The data collected was for academic purposes only, and therefore personal data such as names and contact numbers were not needed in collecting the data. Informed consent form was provided to the respondents. This was a written agreement between the researcher and the respondent on his or her decision to participate in this research study

3.7. Research Data Analysis

Data analysis was done using Microsoft Excel 2013 and STATA 13.0 software to allow for correlational analysis as well as tabulation of data.

3.8. Limitations and Delimitations

In the collection of the data for the crops grown and their impacts, there was a limitation that a portion of the respondents would provide faulty information.

This was overcome by employing data verification and data accuracy techniques to sift the data provided by the respondents. Another possible limitation to responding to the study was that the respondents might feel apprehension due to the possibility of their names being revealed. This was minimized by using consent forms and by informing respondents that the information given, except for the signature, remained private and confidential.

CHAPTER FOUR

ANALYSIS, PRESENTATION AND DISCUSSION OF FINDINGS

3.0.Introduction

The section shows data exhibition, analysis and clarification of the study discoveries related to the research questions used for the study.

4.1. Demographic characteristics of respondents

4.1.1. Gender of Respondents

Table 2: Gender of the respondents

Gender	Frequency	Percentage
Male	107	41%
Female	153	59%
Total	260	100

Source: Primary Data (2024)

According to findings table 2 above 59% (153) of the respondents were females whereas 41% (107) of them were males. This implies that the data obtained was gender sensitive due to the nature of work more of females than males who participated in the study. This was further illustrated in the graph below

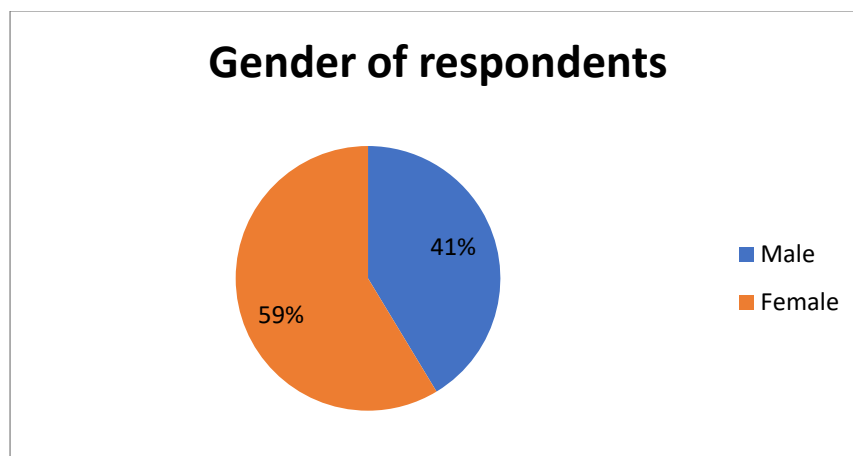


Figure 1: Gender of respondents

Source: Primary Data (2024)

3.1.1. Age bracket

Table 3: Age bracket of respondents

Age bracket	Frequency	Percentage
18-30	94	36.0%
31-40	73	28.0%
41-50	55	21.3%
50 and above	38	14.7%
Total	260	100

Source: Primary Data (2024)

As indicated from table 3 above, 36% of the respondents, representing 94, were between the ages of 18-30, thus the majority; 28.0%, or 73, of the respondents were between the age brackets of 31-40; 21.3%, or 55, were between the age brackets of 41-50; while 14.7%, or 38, of the respondents were between the ages of 50 years and above. This therefore, means that the majority number of respondents 36.0% (94) were in the age bracket of 18-30 years.

4.1.2. Education level

Table 4: Education level of respondents

Education level	Frequency	Percentage
O, level	17	6.7
A' level	21	8.0
Certificate	76	29.3
Degree	111	42.7
Masters'	21	8.0
Others	14	5.3
Total	260	100

Source: Primary Data (2024)

Results from table 4 above, indicate that 6.7% (17) of the respondents had completed O' level, 8% (21) of the respondents had completed A 'level, 29.3% (76) of the respondents had completed a certificate, 42.7% (111) of the respondents had completed a degree, 8% (21) of the respondents had a master's degree and lastly 5.3% (14) of respondents had completed other education levels. This means the popular status of the respondents accomplished a bachelor's degree; therefore, yielding vital information in the study.

3.1.2. Period spent in the health field

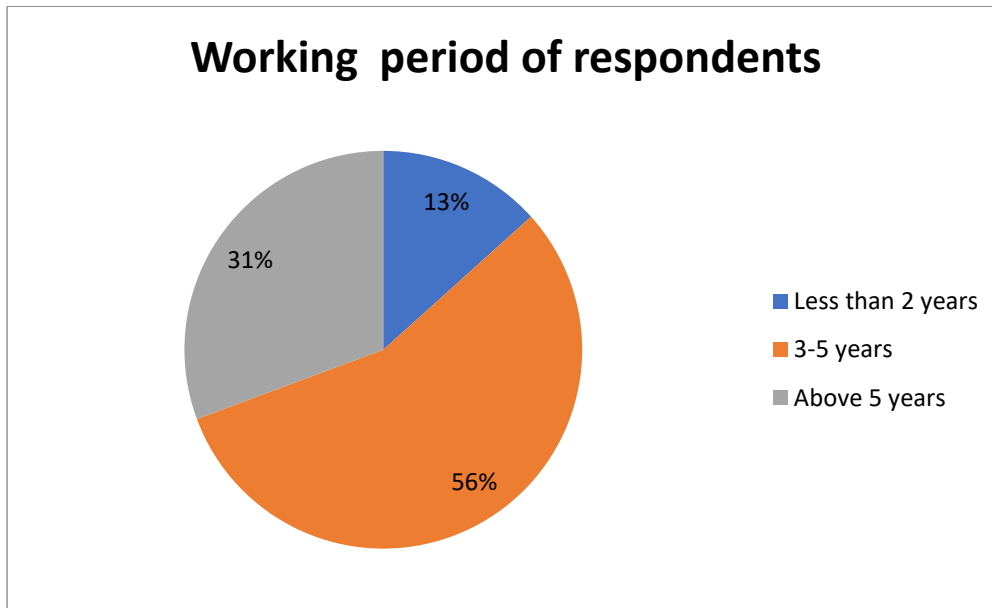


Figure 2: Period spent in the health field

Source: Primary Data (2024)

Findings from this study (Figure 2) shows that 13% of the respondents had been in health field for less than 2 years, 56% which was the majority had been in health field for 3-5 years and lastly 31% of the respondents had been in health field for above 5 years.

3.2. Effects of system quality on financial performance of Bweyogerere private health facilities

In the current discussion on the relationship between Accounting Information Systems used by Private health facilities in Uganda on the facility's financial performance, system quality has been widely featured with a lot of speculation. Table 5 below, present's proof on how diverse users of AIS included in the study observed the system quality of the AIS and financial performance of private health facilities.

The evidence collected concentrated on the following seven areas: safe data storing and recovery, authentication before gaining access to the system, ease of use in terms of meeting user requirements, technical competence that reduces software design error, interconnects the reporting activities of different functional areas, separate budget for regenerations and maintenance for the AIS. AIS is reliable and AIS response time is fast.

Table 5: System quality assessment of AIS on Private health facilities’ financial performance

Response	Strongly agree		Agree		Neutral		Disagree		Strongly disagree	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
In our health facility the AIS has safe data storage and retrieval especially for finance	149	57.3	94	36.0	00	00	10	4.0	7	2.7
In our health facility the AIS allows users to verify before accessing the system to avoid financial errors	104	40.0	104	40.0	7	2.7	17	6.7	28	10.7
In our health facility the AIS provides simplicity of use in terms of meeting user inevitabilities	135	52.0	107	41.3	00	00	17	6.7	00	00
In our health facility the AIS has technical efficiency which reduces programming error	156	60.0	90	34.7	00	00	14	5.3	00	00
The AIS in our health facility interrelates the broadcasting activities of different functional areas of our business	139	53.3	104	40.0	00	00	10	4.0	7	2.7
In our health facility there is a separate budget for renewals and maintenance for the AIS	132	50.6	118	45.3	00	00	10	4.0	00	00
In our health facility the AIS is reliable directly impacting on financial performance	173	66.7	73	28.0	00	00	14	5.3	00	00
In our health facility the AIS’s response time is fast to minimize financial errors	142	54.7	104	40.0	00	00	7	2.7	7	2.7

Source: Primary Data (2024)

Note: These items were measured on a five-point Likert scale where 5=Strongly agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly disagree, showing the degree to which individual scores by respondents are far from the mean.

Results indicated that, on the whole, AIS users perceive the system quality of AIS as above average on the scale of 1 to 5, as depicted in Table 5. It can be seen, however, that there are

remarkable variations within the different forms of system quality of AIS assessed. For instance, with regard to whether a health facility has a separate budget for renewals and maintenance for the AIS the score by the respondents was 3.3 with standard deviation of 1.205. With regard to all the other aspects of system quality this constituted the least score and this means that health facilities do not have a separate budget for renewals and maintenance for the AIS.

The second lowest aspect with the mean score of 3.51 was the extent to which AIS in the health facility interconnects the reporting activities of different functional areas of the business. This means that many health facilities' AIS do not interconnect the reporting activities of different functional areas of the business. Those elements of system quality on which AIS users scored moderately is, AIS has technical efficiency which reduces programming error (Mean=3.96, S. D= 0.8).

In the sample, the aspects of system quality which were considered to be highest were, AIS allows users to verify before accessing the system (Mean= 4.43, S. D= 0.585) with AIS is reliable (Mean= 4.42, S. D= 0.583) coming in the second place and AIS's response time is fast (Mean= 4.41, S. D= 0.726). Generally, the standard deviation statistics are not very high indicating reasonable validity of the reported mean values. This means that the AIS system quality of different health facilities is very high hence increased financial performance with regard to that AIS output information is confidential and used for health facility decision making and ensuring economic presentation.

This is consistent with the findings of the interviews, which indicated that one of the areas of the private health facility's operation that is prioritized is system quality. In fact, many private health facilities emphasize the importance of having a high-quality system. "Private health facilities are expected to have a good system quality for increased financial performance hence has a positive impact," said an additional interviewee.

The quantitative analysis shown in Table 5 indicates that the system quality reported is moderately high. This suggests that private health institutions prioritize system quality in order to achieve improved financial performance.

4.3.Process of operation of accounting information system on financial performance of Bweyogerere private health facilities

Table 6: Process of implementation of accounting information system on financial performance of Bweyogerere private health facilities

Response	Strongly agree		Agree		Neutral		Disagree		Strongly disagree	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Implementation planning during AIS setup in the health facility can affect the financial performance in case of errors	163	62.7	80	30.7	00	00	17	6.7	00	00
If not performed correctly, AIS software installation can result into errors which affect the finance aspects of the facility	114	44.0	104	40.0	00	00	24	9.3	17	6.7
Team project training can affect the facility negatively if the trained personnel cannot run the system effectively	135	52.0	111	42.7	00	00	14	5.3	00	00
System design process is the source of errors in the AIS systems of health facilities which directly affects financial performance	156	60.0	94	36.0	00	00	10	4.0	00	00
Cleaning Up Records in Old System is a potential source of error leading to reduced financial performance	143	54.7	104	40.0	00	00	10	4.0	3	1.3
Data migration is a key aspect which may affect the health facility positively or negatively	170	65.3	87	33.3	00	00	3	1.3	00	00

Source: Primary Data (2024)

Note: These items were measured on a five-point Likert scale where 5=Strongly agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly disagree, indicating the degree to which individual scores by respondents are far from the mean.

Table shows that data migration was the main process (98.6%) that affected the financial performance of Bweyogerere private health facilities as it was key aspect which could affect the health facility positively or negatively. Other process that could affect the financial performance of these private health facilities included; Implementation planning during AIS setup in the health facility can affect the financial performance in case of errors (93.4%), AIS software installation can result into errors which affect the finance aspects of the facility (84.0%), Team project training which can affect the facility negatively if the trained personnel cannot run the system effectively (94.7%), system design process which is the source of errors in the AIS systems of health facilities which directly affects financial performance (96.0%) and cleaning Up Records in Old System which is a potential source of error leading to reduced financial performance (94.7%).

4.3. Challenges faced in the implementation of the accounting information system on financial performance of Bweyogerere private health facilities

Challenges faced in the implementation of the accounting information system on financial performance of Bweyogerere private health facilities are presented in Table 7 below;

Table 7: Challenges faced in the implementation of the accounting information system on financial performance of health facilities

Response	Strongly agree		Agree		Neutral		Disagree		Strongly disagree	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Large computing power during AIS implementation affects the financial performance of the facility	166	64.0	81	31.0	00	00	13	5.0	00	00
Limited understanding of AIS leading to adherence only to accounting standards affects the health facility	104	40.0	121	46.7	00	00	32	12.0	3	1.3
Lack of technological advancements during AIS implementation can affect the finance of the health facility	135	52.0	111	42.7	00	00	14	5.3	00	00
Susceptibility to threats such as power outages, employee risks, and viruses can affect the finance of the health facility	153	58.7	97	37.3	00	00	10	4.0	00	00
Increasing importance of accounting information security can affect the finance of the health facility	143	54.7	107	41.3	00	00	10	4.0	00	00
The inability of the system to run smoothly after implementation can also affect the finance of the health facility	166	64.0	87	33.3	00	00	7	2.7	00	00

Source: Primary Data (2024)

Note: These items were measured on a five-point Likert scale where 5=Strongly agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly disagree, indicating the degree to which individual scores by respondents are far from the mean.

Table 7 above indicates that the largest challenge (97.3%) encountered during the implementation of the accounting information system that had the greatest impact on the financial performance of Bweyogerere private health facilities was the system's inability to function smoothly after it was put into place. Other challenges encountered during the implementation of the accounting information system that had an impact on the financial performance of Bweyogerere private health facilities included the following: large computing power during AIS implementation affects the financial performance of the facility (96%), limited understanding of AIS leading to adherence only to accounting standards affects the health facility (86.7%); lack of technological advancements during AIS implementation can affect the finance of the health facility (94.7%); susceptibility to threats

4.4.Bweyogerere private health facilities' financial performance

This aimed at assessing the financial performance of the Bweyogerere private health facilities such that it could be well related with the study's objects for effects of AIS, processes of implementation as well as the challenges faced during implementation of the AIS and findings are provided in Table 8 below;

Table 8: Bweyogerere private health facilities' financial performance

Response	Strongly agree		Agree		Neutral		Disagree		Strongly disagree	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Our health facility has realized cost saving since it started using an AIS	153	58.7	97	37.3	00	00	10	4.0	00	00
Our health facility is able to generate automated reports since it started using AIS	104	40.0	104	40.0	00	00	52	20.0	00	00
Our health facility realizes employee's knowledge and learning experts' skills since it started using an AIS	135	52.0	107	41.3	00	00	14	5.3	3	1.3
Our health facility achieves improved effectiveness and capability in its operations since it started using an AIS	156	60.0	98	37.3	00	00	3	1.3	3	1.3
The AIS helps our health facility to improve health facility's effectiveness and competitiveness increase	139	53.3	111	42.7	00	00	10	4.0	00	00
Our health facility achieves internal budgetary control since it started using an AIS	159	61.3	94	36.0	00	00	7	2.7	00	00
Our health facility has realized effective inventory management which improves customer service since it started using an AIS	156	60.0	94	36.0	00	00	3	1.3	7	2.7
Our health facility achieves improvement in decision making since it started using an AIS	128	49.3	118	45.3	00	00	14	5.3	00	00

Source: Primary Data (2024)

The results in Table 8 are mean responses of items regarding health facility performance. Results indicate that with regard to whether the Private health facilities achieves improvement in decision making and is able to generate automated reports since it started using AIS, this were both ranked the highest with (mean = 4.444, std. dev. = 0.755,0.647). This means that AIS information improves decision making with little time wasted.

When it came to whether the Private health facilities have realized effective inventory management which improves customer service since it started using an AIS, most of the respondents were in that agreement (Mean= 4.39, S. D=0.706).

From the above table, all the standard deviation statistics are not very high, a fact which indicates reasonable validity of the reported mean values; secondly, most of the means are above 4, meaning that the performance of private health facilities in Bweyogerere has improved since it started using accounting information systems.

4.6. The relationship between system quality, Process of implementation of accounting information system, Challenges faced in the implementation of the accounting information system and private health facility financial performance

A correlation analysis was performed to look into the relationship between the financial performance of health facilities and the AIS construct, which is system quality, as well as the process and obstacles involved in implementing the accounting information system. Based on the Pearson coefficient statistic, Table 9 presents the study's findings about the relationships between the variables.

Table 9: relationship between system quality, information quality, system threats and private health facility financial performance analysis results

Variables	1	2	3	4
System Quality (1)	1			
Process of implementation of accounting information system (2)	.400	1		
Challenges faced in the implementation of the accounting information system (3)	157	357	1	
Facility financial performance (4)	.264	.384	218	1

N=107, P<0.05, P<0.01

4.2.1. Relationship between System quality and Bweyogerere private health facility financial performance

The first objective of the study was to establish whether there is a relationship between system quality and Bweyogerere private health facility financial performance through assessing the effects of system quality on Bweyogerere private health facility financial performance. To realize this, the researcher applied Pearson's Product Moment Correlation and used the results in testing the null hypothesis that no significant relationship/effect exists between system quality assessment and health facility performance of Private health facilities. This hypothesis was tested at 0.01 level of significance and was rejected when the sig. value was greater than 0.01. These findings indicate that system quality is positively associated with the health facility financial performance of private health facilities in Bweyogerere at 26.4%. The relationship between system quality and firm performance is also significant at 1% level of significance, that is, $p < 0.006$. The findings imply that the improvement in the quality of the accounting system leads to a significant improvement in the financial performance of private health facilities in Bweyogerere.

4.2.2. Relationship between process of implementation of accounting information system and Bweyogerere private health facility financial performance

The study outcomes in Table 9 on the relationship between process of implementation of accounting information system and health facility financial performance revealed that there is a positive relationship (38.4%) between process of implementation of accounting information system and health facility financial performance. It is also evident from the above table that the relationship between process of implementation of accounting information system and health facility financial performance is significant since the p-value (0.000) is less than the 1% level of significance. The results imply that an increase in the process of implementation of accounting information system results into a significant increase in the financial performance of Private health facilities in Bweyogerere.

4.2.3. Relationship between challenges faced in the implementation of the accounting information system and Bweyogerere private health facility financial performance

The results in table 9 above show that there exists a negative relationship (-21.8%) between challenges faced in the implementation of the accounting information system and financial performance of Private health facilities in Bweyogerere. The negative association is significant

since it is evident that the p-value (0.024) is less than the 0.05 level of significance. The results imply that when there is reduction in challenges faced in the implementation of the accounting information system will lead to a significant improvement in the performance of Private health facilities in Bweyogerere. The findings also mean that an increase in challenges faced in the implementation of the accounting information system will result into a significant falling for financial the performance of Private health facilities in Bweyogerere.

CHAPTER FIVE

DISCUSSION OF FINDINGS, SUMMARY, CONCLUSION, RECOMMENDATIONS AND AREAS FOR FURTHER RESEARCH

4.0. Introduction

This chapter presents the findings, conclusion, recommendations of the study, and areas suggested for further research that investigated the relationship between accounting information systems and private health facility financial performance in Bweyogerere.

5.1. Discussion of the Findings

The study aimed at establishing the relationship between accounting information systems and private health facility financial performance.

5.1.1 Effect of system quality on the Financial Performance of private health facilities

The study established that AIS systems were of high quality at the private health facilities in Bweyogerere, Uganda. Various characteristics that an information system possesses were assessed by the researcher. These included completeness, accuracy, flexibility, and response times of the system, while its ease of use, flexibility, reliability and learnability characteristics. The results also indicated that there was an assurance of quality information. The reports generated from AIS were timely, accurate and well-written the results showed.

At 1% level of significance, $p < 0.006$, the results indicated that system quality and health facility performance had a 26.4% relationship. The system quality has also been reported to be of a high degree as shown by the study with an average mean score of 4.04. These results imply that significant improvement in health facilities' performance is possible through the improvement of the accounting system's quality. It provided for safe data storage and retrieval from the accounting information system, such that any user was able to confirm them prior to accessing them. It integrated the reporting functions of most company functional areas and was user-friendly in terms of meeting user needs and technical efficiency that reduces programming errors. Renewals and maintenance have a separate budget in the accounting information system. Because of that, it was reliable and ensured quick response time

The findings are, therefore in congruence with extant literature and previous studies that postulated system quality relates to health facility performance. The exiting literature puts a view that system quality is positively associated with the performance of health facilities.

Actually, the system quality is considered as the degree of technical efficiency of the system in terms of user interface consistency, ease of use, documentation quality, programming error, and maintainability of the system.

In this regard, the study of Shagari, Abdullah, & Saat (2015) agreed that system quality and is related positively to AIS effectiveness. They argued that the results of their study were important because they would help the management of health facilities understand those factors that determine the effectiveness of AIS, hence improving their operational activities as well as decision-making.

Results also concurred with Algrari & Ahamed 2017, where they showed that there is a significant relationship between accounting information systems quality and accounting information at any company. As they said, the accounting information systems are totally participating in the company's work. Conclusively, system reliability as quality of accounting information system which always assures that information is reasonably free from error and bias, is verifiable and faithfully represents what it purports to represent(Xu 2019).

5.1.2. Process of implementation of accounting information system on financial performance of private health facilities

According to Zhao et al. (2018), major processes include Implementation Planning/Project Initiation, Software Installation, Team Project Training, System Design, Clean up Records in Old System and Data Migration; all these affect financial performance at different rates when performed inappropriately.

Data migration was the most crucial procedure, about 98.6%, which had an impact on the financial performance of Bweyogerere private health institutions, since this may affect the facility as a whole. Data migration means the transfer of your data from one system to another. A target system is this system to which your data is meant to transfer. In the process, organizations utilize some of the available data migration approaches and ideas, ideologies, and strategies with a view to reducing risks that relate to the transfer of data and preventing loss of data. According to Devi et al. (2020), an organization's internal control system represents the most prevalent first line of defence for most businesses.

In the light of the results obtained from this study, each private institution should give a priority to the enhancement of program sophistication and the robustness of monitoring established at every private institution in Iraq, developing its own review and follow-up procedures that ensure its programs function according to what was planned for them, taking into account allowing the adaptation of their elements in consideration of any and all changes occurring

within the environment. Yet, it became a vital component for a great number of organization types. Successful implementation of this technology already turned out to be one of the major factors determining whether an organization would manage to keep its operation running and be competitive. One of the most critical applications of AIS has been suggested to be that of financial reporting (Salman et al., 2022). Moreover, equally important processes are: Planning/Project Initiation, Software Installation, Team Project Training, System Design and Clean up Records in Old System. This is because AIS has proven their capability to develop unique reporting tools that integrate risk areas and business operations, enhance the efficiency and effectiveness of business processes, reduce costs, and provide reliable and timely data upon request (Ashham et al. 2017).

These advantages are derived from the fact that AIS can incorporate risk management into business processes.

If verifiability exists, users are assured that data being used actually represents the economic phenomenon they are trying to represent.

5.1.3 Challenges faced in the implementation of the accounting information system on financial performance of health facilities

The main challenge at 97.3% was that the implemented system could not run smoothly and hence affected the finance of the health facility, which in turn affected the financial performance of private health facilities in Bweyogerere. Real-time accounting reporting provides comprehensive and timely information on key dimensions of the organization throughout its life, enabling management to determine the best course of action at any given time.

High processing power and great storage capacity of modern information technologies enable creating reports with the organization's integrated perspectives besides raising competitiveness of the organization.

Cost-accounting systems in hospitals have existed for some time now, but many units cannot keep the operation in an efficient manner due to a number of reasons.

Cost accounting management is dealt with in several departments of a hospital; all these departments need to be organized and operated with one uniform method. Unfortunately, due to the lack of integration on the information platform, all departments cannot work together and achieve the cost accounting management with full efficiency.

Kwadwo, M., Salehi Nia, S., Kusi-Sarpong, S., and Khan, S. A. (2022). Research trends in sustainable supply chain finance. *International Journal of Finance and Economics*, 27(4),

3605–3624. Since the implementation success of an accounting information system depends on technological issues, but other dimensions should be considered, like the people and the organizational dimensions, this call for other challenges that is to say Large computing power during AIS implementation affects the financial performance of the facility 96%, limited understanding of AIS leading to adherence only to accounting standards affects the health facility 86.7%, Lack of technological advancements during AIS implementation can affect the finance of the health facility 94.7%, susceptibility to threats such as power outages, employee risks, and viruses can affect the finance of the health facility 96% and increasing importance of accounting information security which can affect the finance of the health facility 96% as outlined by Belfo (2012). The findings are in agreement with other authors such as; the challenges in implementing accounting information systems lie in such issues as limited knowledge resulting in a strict following of accounting standards only (Amirul, 2023), the lack of technological advancement and inability to afford accounting information systems due to other pre-occupations such as the need to feed themselves in developing nations, Kwadwo et al., 2022, being susceptible to threats including but not limited to power outages, risks to employees, and viruses in the hospital industry. Ali, 2020 and the increasing demand for security of accounting information in the big data age .Boris, 2021.

These challenges, therefore, place demand on holistic AIS education for both staff and consumers, financial viability in the establishment of systems, and installation of effective security measures that minimize risks for the effective use of accounting information systems in decision-making and resource mobilization.

Due to the presence of these issues, it is easy to result in management loopholes and loss of the fund for the hospital fee. Sixth, the financial supervision function of the hospital is not carried out. More supervision after the event, and lack of internal distribution system formulation and supervision (Hailong et al., 2010).

5.2 Summary of findings

The study aimed to establish the relationship between accounting information systems and private health facility financial performance.

5.2.1. Effect of system quality on Financial Performance of private health facilities

The conclusions of the study indicated that AIS employed by the studied private medical facilities in Bweyogerere, Uganda, were of high quality. Among the many attributes of an information system, the researcher rated response speeds, precision, flexibility, and ease of use. They also include system reliability, system adaptability, and learning curves. The results also

showed that the quality of the information was ensured. The outcomes proved that AIS produced outputs in a timely, accurate, and unambiguous manner.

5.2.2. Process of Implementation of Accounting Information System on Financial Performance of Private Health Facilities

According to Zhao et al., 2018, implementation planning/Project Initiation, Software Installation, Team Project Training, System Design, Clean up Records in the Old System, and Data Migration are outlined as the main processes for AIS implementation. All these relate to the financial performance at varied rates if carried out in an inappropriate manner.

5.2.3 Challenges faced in implementing an accounting information system on the financial performance of health facilities.

The biggest problem, 97.3%, faced during the implementation of the accounting information system and which had the largest effect on the financial performance of Bweyogerere private health facilities was the fact that the system can malfunction after it is implemented.

Other challenges included: financial results of the institution are affected by AIS implementation that requires a lot of processing capacity by 96%; health facilities were affected by AIS implementation that requires a lot of expertise and accounting standards by 86.7%); Lack of innovation in technology during AIS implementation 94.7%, prone to threats such as power outages, employee risks, and viruses 96%, and security of accounting information becomes increasingly important 96%, are some of the factors that affect the health facility financially.

5.3 Conclusion

From the study, the objective was to establish the relationship between accounting information systems and private health facilities in Bweyogerere's financial performance.

This objective was achieved when the findings indicated that accounting information systems and private health facilities had a positive relation with respect to financial performance.

Based on this, it is enough evidence from this study to sum up and conclude that, applied appropriately, accounting information systems will drastically improve private health facilities' performance. The most dominant influence of AIS on the financial performance of private health facilities in Bweyogerere is that timely availability of information is 93.3%. Some other implications of AIS in terms of financial performance of Bweyogerere private health institutions are:. Critical steps involved in the implementation of AIS include implementation

planning/project start, software installation, training of the team project, system design, cleaning up the old system records, and data migration. All these steps have different impacts on the financial performance when poorly executed. Poor execution may also mean that if the system is put in place and fails to function well, the finances of the health facility will be affected. This was the major challenge, 97.3%, faced during the implementation of the accounting information system and had the greatest impact on financial performance, coupled with other challenges facing private health facilities in Bweyogerere. 5.4 Recommendations Private health facilities need a well-designed and functional accounting information system to handle their most valuable resource: information.

This can be an automated system like QuickBooks, MYOB, or Tally, among others.

It shall be responsible for running the daily activities of the health facility in such a way that the owner stays current on how far the company has gone with regard to both progress and success. In this regard, a firm's system dangers deserve more attention in the going concern based on the AIS decision. This can help avoid attacks against the AIS that result in lost data and loss of critical accounting information. The accountants and business owners should put in place security controls like anti-virus software, training, and security culture. 5.1.3 Suggestions for further research Although the study tried to portray data that was credible and ended up making several recommendations, what follows are the limitations that should be put into consideration when assessing the findings of the study. First, the sample size that was used in the study was relatively small. This was as a result of the limited budget meant for the study and some proprietors of health facilities who did not want to take part in it. This means that future studies should increase the sample size.

The target population of the study was Private health facilities in Bweyogerere; hence the rest of Ugandan private health facilities were excluded from the study.

This would, therefore, mean that further research may put into consideration other Private health facilities from all over Uganda.

There are no intervening or moderating variables considered in this study. Further moderating and intervening variables could be added to test the hypothesis of whether accounting information systems are still a reliable indicator of performance for private health facilities. Testing more variables increases the robustness of study models and the validity and generalizability of the results.

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APPENDICES

APPENDIX I: Questionnaire for respondents

I am **ANGOM VICKY** carrying out research on **“assessing the relationship between accounting information system and financial performance of Bweyogerere private health facilities”**. I therefore humbly request you to spare your time and fill this questionnaire. Please be assured that all the information you give here will be strictly for academic purpose and will be treated with great confidentiality

Thanks for your time

SECTION A: BACKGROUND OF THE RESPONDENTS

Please tick your personal information in the gaps below

1. Gender of respondents

a) Female b) Male

2. What is your age?

a) 18-30 b) 31-40 c) 41-50 d) over 50 Years

3. What is your level of education?

a) O' Level b) A' Level c) Certificate
d) Diploma e) Degree f) Masters e) Others

4. For how long have you been in health field?

Less than two 2 years 3-5 years above 5 years

SECTION B: EFFECTS OF SYSTEM QUALITY ON FINANCIAL PERFROMANACE OF BWEYOGERERE PRIVATE HEALTH FACILITIES

In your own opinion, do you think there are effects of system quality on financial performance?

a) Yes b) No

IF YES,

Please respond to the following statements by indicating the extent to which you agree or disagree as per the given choices. Tick in the box that shows the extent to which you agree with the following statements which have been drafted from the objectives of the study and have

been rated on the 5 five-point Likert Scale where 5=SA (Strongly Agree), 4=A (Agree), 3=NS (Not sure), 2=D (Disagree) and 1=SD (Strongly Disagree).

		5	4	3	2	1
	EFFECTS OF SYSTEM QUALITY	SA	A	NS	D	SD
1	In our health facility the AIS has safe data storage and retrieval especially for finance					
2	In our health facility the AIS allows users to verify before accessing the system to avoid financial errors					
3	In our health facility the AIS provides ease of use in terms of meeting user requirements					
4	In our health facility the AIS has technical efficiency which reduces programming error					
5	The AIS in our health facility interconnects the reporting activities of different functional areas of our business					
6	In our health facility there is a separate budget for renewals and maintenance for the AIS					
7	In our health facility the AIS is reliable directly impacting on financial performance					
8	In our health facility the AIS's response time is fast to minimize financial errors					

SECTION C: PROCESS OF IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEM ON FINANCIAL PERFORMANCE OF BWEYOGERERE PRIVATE HEALTH FACILITIES

Please respond to the following statements by indicating the extent to which you agree or disagree as per the given choices. Tick in the box that shows the extent to which you agree with the following statements which have been drafted from the objectives of the study and have

been rated on the 5 five-point Likert Scale where 5=SA (Strongly Agree), 4=A (Agree), 3=NS (Not sure), 2=D (Disagree) and 1=SD (Strongly Disagree).

		5	4	3	2	1
	EFFECTS OF SYSTEM QUALITY	SA	A	NS	D	SD
1	Implementation planning during AIS setup in the health facility can affect the financial performance in case of errors					
2	If not performed correctly, AIS software installation can result into errors which affect the finance aspects of the facility					
3	Team project training can affect the facility negatively if the trained personnel cannot run the system effectively					
4	System design process is the source of errors in the AIS systems of health facilities which directly affects financial performance					
5	Cleaning Up Records in Old System is a potential source of error leading to reduced financial performance					
6	Data migration is a key aspect which may affect the health facility positively or negatively					

SECTION D: CHALLENGES FACED IN THE IMPLEMENTATION OF THE ACCOUNTING INFORMATION SYSTEM ON FINANCIAL PERFORMANCE OF BWEYOGERERE PRIVATE HEALTH FACILITIES

Please respond to the following statements by indicating the extent to which you agree or disagree as per the given choices. Tick in the box that shows the extent to which you agree with the following statements which have been drafted from the objectives of the study and have

been rated on the 5 five-point Likert Scale where 5=SA (Strongly Agree), 4=A (Agree), 3=NS (Not sure), 2=D (Disagree) and 1=SD (Strongly Disagree).

		5	4	3	2	1
		SA	A	NS	D	SD
	ELEMENTS OF SYSTEM THREATS					
1	Large computing power during AIS implementation affects the financial performance of the facility					
2	Limited understanding of AIS leading to adherence only to accounting standards affects the health facility					
3	Lack of technological advancements during AIS implementation can affect the finance of the health facility					
4	Susceptibility to threats such as power outages, employee risks, and viruses can affect the finance of the health facility					
5	Increasing importance of accounting information security can affect the finance of the health facility					
6	The inability of the system to run smoothly after implementation can also affect the finance of the health facility					

SECTION E: FINANCIAL PERFORMANCE ASSESSMENT

Please respond to the following statements by indicating the extent to which you agree or disagree as per the given choices. Tick in the box that shows the extent to which you agree with the following statements which have been drafted from the objectives of the study and have been rated on the 5 five-point Likert Scale where 5=SA (Strongly Agree), 4=A (Agree), 3=NS (Not sure), 2=D (Disagree) and 1=SD (Strongly Disagree).

		5	4	3	2	1
	Statement	SA	A	NS	D	SD
1	Our health facility has realized cost saving since it started using an AIS					
2	Our health facility is able to generate automated reports since it started using AIS					
3	Our health facility realizes employee's knowledge and learning experts' skills since it started using an AIS					
5	Our health facility achieves enhanced efficiency and capability in its operations since it started using an AIS					
6	The AIS helps our health facility to improve health facility's effectiveness and competitiveness increase					
7	Our health facility achieves internal budgetary control since it started using an AIS					
8	Our health facility has realized effective inventory management which improves customer service since it started using an AIS					
9	Our health facility achieves improvement in decision making since it started using an AIS					

THANK YOU

APPENDIX II: Interview Guide

What is your gender?

What is your age?

What is your level of education?

For how long have you been in health field?

Does your health facility utilize any AIS?

In your own opinion, do you think there are effects of AIS on financial performance of private health facilities?

If yes, what are some of those effects?

Do you think there are effects of process of implementation of accounting information system on financial performance of private health facilities?

If yes, what are some of those effects?

Do you think there are effects of the challenges faced in the implementation of the accounting information system on financial performance of private health facilities?

If yes, what are some of those effects?

THANK YOU