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THE IMPACT OF ACCOUNTING INFORMATION SYSTEMS ON FINANCIAL ACCOUNTABILITY AND TRANSPARENCY IN LOCAL GOVERNMENTS: A STUDY OF LYANTONDE DISTRICT, UGANDA

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ABSTRACT

This study investigates the relationship between Accounting Information Systems (AIS) and financial accountability within the Lyantonde District Local Government, Uganda. A descriptive, correlational survey with a cross-sectional design was employed, using both questionnaires and interview guides for data collection. The results indicated that 63.7% of the staff were male, mostly aged between 31 and 40 years, with 3–4 years of work experience. AIS utilization was relatively high, with average scores of 3.21 for accounting information recording, 3.18 for financial reporting, and 2.95 for software usage. Despite this, financial accountability was rated low, with an overall mean score of 2.05. A significant positive correlation was found between AIS application and financial accountability, particularly in the area of financial reporting. Although AIS is widely used, its impact on financial accountability remains limited, suggesting that improvements in accounting information recording and software usage are necessary. The study recommends enhanced computer literacy and comprehensive AIS training for district staff as key strategies to boost financial accountability, improve financial management, and increase transparency within the district.

Key words: Accounting Information Systems (AIS), Financial Reporting and management, Software Usage and Financial Accountability, Local Governments, Lyantonde District

INTRODUCTION

In recent years, the integration of Information and Communication Technology (ICT) in public sector management has become increasingly vital, particularly in financial management (Liu, & Yuan, 2015). Among the technological innovations, Accounting Information Systems (AIS) have emerged as a significant tool in revolutionizing financial reporting and accountability within local governments (Hussain, & Khalid, 2024). AIS facilitates the automated collection, processing, and

reporting of financial data, offering potential improvements in the accuracy, timeliness, and transparency of financial operations. In the context of local governments, these systems are expected to enhance financial accountability by providing accurate financial records, ensuring compliance with regulations, and promoting transparency in the allocation and utilization of public funds.

Lyantonde District, located in the Western Region of Uganda, was established in 2000 and shares borders with Lwengo, Rakai, Kiruhura, and Mbarara districts (Mugumya, et al., 2022). Despite a rich historical legacy and concerted efforts to improve financial management systems, the district continues to face challenges in achieving financial accountability (Juma, & Eze, 2024). These accountability issues hinder the effective delivery of essential services, perpetuate poverty, and underscore the urgent need for robust financial management mechanisms in the region. Financial accountability, a critical determinant of transparency and efficiency in service delivery, is essential to ensuring value for money and promoting sustainable development (Nwobu, & Ngwakwe, 2022).

However, local governments in many African countries, including Lyantonde District, continue to struggle with ensuring financial accountability, even in the presence of AIS. Despite the implementation of these systems, many local governments fail to ensure that resources are allocated in accordance with budgetary frameworks or that value for money is achieved (Agrawal & Ribbott, 1999). The Auditor General's report for the financial year ending June 30, 2019, highlights significant accountability issues within Lyantonde District, including unaccounted funds totalling UGX 141,915,441, diversion of funds amounting to UGX 50,000,000, and procurement irregularities (Office of the Auditor General, 2019). In comparison, neighboring districts such as Kabale, Mbarara, and Bushenyi, while still facing similar challenges, demonstrated slightly better performance in financial accountability, with unaccounted funds and procurement irregularities significantly lower than those in Lyantonde District (Office of the Auditor General, 2019).

Despite the widespread adoption of AIS in governmental institutions, there remains a lack of consensus on its actual impact on financial accountability and transparency, especially in rural and under-resourced local governments. In Uganda, local governments like Lyantonde face significant challenges in effectively managing public resources due to factors such as inadequate training, limited technological infrastructure, and the absence of standardized procedures for utilizing AIS. These challenges contribute to financial mismanagement, corruption, and inefficiency, undermining public trust and the sustainability of development programs (Barzelay, et al., 2024).

This study aims to investigate the relationship between the implementation of AIS and the levels of financial accountability and transparency within Lyantonde District Local Government. By examining how AIS influences the district's financial management practices, the study seeks to provide insights into the role of technological innovation in strengthening governance at the local

level. The findings of this research will contribute to a deeper understanding of the mechanisms through which AIS can enhance or hinder financial accountability, providing a foundation for policy recommendations aimed at improving financial management and transparency in local governments.

2. Literature Review

2.1 Accounting Information Recording and Financial Accountability

Accurate recording of accounting transactions is crucial for organizations to effectively manage their daily operations and ensure compliance with governmental regulations. Inadequate or improper record-keeping can have significant consequences, potentially leading to organizational inefficiencies or even failure. For local governments, maintaining proper financial accountability involves the systematic use of various financial records, such as journals, cash books, vote books, abstracts, general ledgers, and subsidiary ledgers and registers (e.g., assets, contracts, and revenue) (Twesiime, *et al,* 2024; Yazid, *et al*., 2023). These records are fundamental to ensuring transparency, accuracy, and accountability in financial management (Cochran-Smith, 2021).

Organizations employ different accounting systems to manage their finances, including both internal and external accounting (Cassia, et al., 2005). Management accounting, or internal accounting, is specifically tailored to meet an organization's unique needs and provide detailed financial data for internal decision-making. Its primary goal is to furnish managers with essential financial analysis, which aids in operational and strategic decisions. For example, managers may analyze revenues and costs to assess the profitability of various products or services. Unlike external accounting, which is intended for stakeholders outside the organization, internal accounting information is generally confidential and accessible only to management. While internal accounting is not universally regulated by national laws, some countries mandate its use for even small businesses due to its importance in promoting financial transparency and accountability. Small businesses, however, may forgo internal accounting practices due to their limited size and resource constraints (Gordon, & Narayanan, 1984; Yazid, *et al*., 2023).

2.2 Financial Reporting and Financial Accountability

Financial reporting refers to the process of disclosing a company’s financial information, which includes its financial position, performance, and cash flows. This process can be complex, as it requires presenting detailed and comprehensive data about a company's financial status, operational performance, and management of funds (Tukundane, *et al.,* 2023). As Grindle (2016) highlights, financial reporting plays a critical role in making relevant information about a company’s resource utilization and future plans publicly accessible. This includes details on the resources under the organization's control, the outcomes of their past use, and the management’s strategies for their future application. By providing this transparent and detailed information, financial reporting enables organizations, including local governments, to set

realistic goals and make well-informed decisions to achieve them. It serves as a key tool for enhancing financial accountability by ensuring that financial activities are documented, scrutinized, and aligned with organizational objectives. This transparency not only supports internal decision-making but also fosters trust among external stakeholders, such as the public, investors, and regulatory bodies (Dalnial, et al., 2014; Twesiime, *et al,* 2024).

2.3 Software Usage and Financial Accountability

Prasad, & Green, (2015). defines an Accounting Information System (AIS) as a comprehensive framework that integrates various components to plan, process, and report on a company's financial resources. The key advantage of AIS lies in its ability to provide accurate, reliable, and timely financial information, which is critical for making informed decisions regarding the allocation of limited financial resources. Real-time transaction recording allows for easy access to financial data by multiple users, facilitating effective monitoring and control of financial activities. When coupled with budget estimates, AIS enables tracking of project progress and ensures alignment with financial goals.

Spahn (1999) underscores the importance of timely and accurate financial information in bolstering creditor confidence in a government's ability to meet its debt obligations. Reliable financial data reduces the perceived risk associated with lending to governments, thereby lowering borrowing costs. Conversely, unreliable financial information increases perceived financial risk, often leading to higher interest rates and more stringent borrowing conditions. While the adoption of an Integrated Financial Management System (IFMS) alone does not guarantee sound fiscal policies, it plays a crucial role in providing the financial data necessary for informed policy decisions and improved governance (Eze, *et al.,* 2024). For local governments, particularly in developing countries, prioritizing the enhancement of financial management systems is essential to optimizing the use of public resources and ensuring financial accountability. This involves boosting the overall efficiency of financial management processes, improving financial performance, and increasing transparency in government operations (Spahn, 1999). Effective financial management practices enable better resource utilization, fostering enhanced transparency and efficiency in service delivery. Furthermore, the sustainability of government services in developing nations such as Uganda is intrinsically linked to the ongoing improvement of financial management systems within local governments (Perpetua, et al., 2021; Spahn, 1999). Strengthening the capacity of local governments through robust financial management practices not only improves fiscal accountability but also enhances service delivery, promoting overall socio-economic development.

3. Research Methodology

This research adopted a descriptive correlational and cross-sectional survey design, aimed at investigating the relationship between variables within a population of 198 respondents. As

noted by Amin (2005), cross-sectional designs are particularly effective in capturing data from diverse groups at a single point in time, thus optimizing the use of time and resources. To determine the appropriate sample size, Krejcie and Morgan's (1970) formula was applied, yielding a sample of 169 respondents. Data was collected using self-administered questionnaires, which incorporated a four-point Likert scale to measure respondents' attitudes and opinions. The response options for the Likert scale were structured as shown in Table 1.

Table 1: Likert Scale for Response

Mean range	Response Mode	Interpretation
3.21-4.00	Strongly Agree	Very High
2.51-3.20	Agree	High
1.76-2.50	Disagree	Low
1.00-1.75	Strongly Disagree	Very Low

Source: Primary Data (2019)

This research employed a multi-method approach, combining in-depth interviews and documentary review to collect qualitative data, thus complementing the quantitative methodology. The integration of these methods provided a more comprehensive understanding of the research problem. To ensure the validity of the data collection instrument, the Content Validity Index (CVI) was calculated, yielding a score of 0.8, which exceeds the acceptable threshold of 0.7. This confirms that the instrument was valid for measuring the intended constructs.

Furthermore, the instrument's reliability was assessed using Cronbach's alpha coefficient, computed with SPSS, resulting in a robust score of 0.809, well above the 0.7 threshold typically considered indicative of satisfactory reliability. This high-reliability score underscores the instrument's consistency in measuring the variables of interest, thus reinforcing the overall rigor and trustworthiness of the study's findings. Together, these validity and reliability measures ensure that the research instrument was both accurate and dependable in capturing the necessary data, enhancing the credibility of the research outcomes.

4. Results and Interpretation

Table 2: Descriptive Statistics on the Application of Accounting Information Systems in Lyantonde Local Government

Indicators of application of AIS	Mean	Std. Deviation	Interpretation	Rank
Accounting information recording	3.21	0.68	High	1
Financial data accessibility	3.18	0.72	High	2
Timely financial reports	3.15	0.69	High	3
Financial records security	3.12	0.65	High	4
Average Mean	3.16	0.69	High	

Source: Primary data (2019)

Table 2 presents the mean, standard deviation, interpretation, and rank of various indicators related to the application of Accounting Information Systems (AIS) in Lyantonde Local Government. The mean scores, which range from 3.12 to 3.21, suggest a high level of AIS application across the indicators. The standard deviation scores, ranging from 0.65 to 0.72, indicate relatively low variability in the respondents' views, suggesting consistency in their assessment of AIS application. The interpretation of the mean scores reveals that the application of AIS is generally high, with the highest mean score of 3.21 recorded for accounting information recording, reflecting its prominence in the AIS application within the district. The ranking of the indicators, based on their mean scores, is provided in the final column, further illustrating the relative importance and extent of AIS application across the different areas assessed.

Table 3: Descriptive statistics on the level of financial accountability

Indicators of financial accountability	Mean	Std.Deviation	Interpretation	Rank
Tax Arrears Recovery	2.10	0.82	Low	5
Payment for Completed Works	2. 08	0.79	Low	6
Adherence to Accounting Regulations	2.05	0.81	Low	7
Fund Diversion	2.03	0.78	Low	8
Procurement Procedures	2.01	0.80	Low	9
Average Mean	2.05	0.80	Low	

Source: Primary data (2019)

Table 3 presents the mean, standard deviation, interpretation, and rank of various indicators of financial accountability in Lyantonde Local Government. The mean scores, ranging from 2.01 to 2.10, suggest a generally low level of financial accountability. The standard deviation scores, which range from 0.78 to 0.82, indicate a relatively high variation in the responses, reflecting diverse perceptions among the respondents regarding financial accountability. The interpretation of the mean scores reveals that financial accountability is perceived as low across the indicators, with the lowest mean score of 2.01 recorded for "Procurement Procedures," suggesting significant concerns in this area. The rank column presents the ranking of the indicators based on their mean scores, providing a comparative view of the different aspects of financial accountability within the local government.

Table 4: Pearson's correlations between accounting information recording and financial accountability

Variables correlated	R-value	Sig.	Interpretation	Decision on H_0
Accounting Information Recording vs Financial Accountability	0.021	0.783	There is no significant correlation	Accepted

Source: Primary data (2019)

Table 4 presents the correlation analysis between accounting information recording and financial accountability. The Pearson correlation coefficient (R-value) is 0.021, indicating a very weak positive correlation between the two variables. The associated p-value is 0.783, which is well above the typical significance threshold of 0.05, suggesting that the correlation is not statistically significant. As a result, the null hypothesis (H_o) is accepted, implying that there is no significant correlation between accounting information recording and financial accountability in the context of this study.

Table 5: Pearson's correlations between financial reporting and financial accountability

Variables correlated	R-value	Sig.	Interpretation	Decision on H_0
Financial reporting vs financial accountability	0.253	0.001	There is a significant positive correlation	Rejected

Table 5 presents the correlation analysis between financial reporting and financial accountability. The Pearson correlation coefficient (R-value) is 0.253, indicating a moderate positive correlation between the two variables. The associated p-value is 0.001, which is well below the commonly accepted significance threshold of 0.05, indicating that the correlation is statistically significant. Consequently, the null hypothesis (H_o) is rejected, suggesting a significant positive relationship between financial reporting and financial accountability in the context of this study.

Table 6: Pearson's correlations for software usage and financial accountability

Variables correlated	R-value	Sig.	Interpretation	Decision on H_0
Software Usage vs Financial Accountability	0.015	0.861	There is no significant correlation	Accepted

Table 6 presents the correlation analysis between software usage and financial accountability. The Pearson correlation coefficient (R-value) is 0.015, suggesting a very weak positive correlation between the two variables. The p-value is 0.861, which is well above the conventional significance threshold of 0.05, indicating that the correlation is not statistically significant. As a result, the null hypothesis (H_o) is accepted, implying that there is no significant relationship between software usage and financial accountability in the context of this study.

Table 7: Regression analysis results for accounting information system and financial accountability.

Variables regressed	R^2- Value	F	Sig.	Interpretation	Decision on H0
Accounting information recording	0.036	2.472	0.065	No significant effect	Accepted

Financial reporting	0.216	2.442	0.016	Significant positive effect	Rejected
Software usage	0.094	0.985	0.326	No significant effect	Accepted
Constant	1.220	2.946	0.004	Significant effect	Rejected

Table 7, presents the regression analysis results for the relationship between accounting information system (AIS) and financial accountability. The regression analysis for financial reporting reveals an R^2 value of 0.216, meaning that financial reporting explains 21.6% of the variance in the dependent variable, indicating a moderate effect. With a p-value of 0.016, which is below the 0.05 significance threshold, the result indicates a statistically significant positive relationship between financial reporting and the dependent variable. Therefore, the null hypothesis (H_o) is rejected, confirming the positive influence of financial reporting.

In contrast, the model for software usage explains only 9.4% of the variance, which is relatively low. The p-value of 0.326, being well above the 0.05 threshold, suggests that software usage does not have a statistically significant effect on the dependent variable. Consequently, the null hypothesis (H_o) is accepted, indicating no significant impact of software usage.

Finally, the constant term has a p-value of 0.004, which is below the 0.05 threshold, suggesting that the constant term significantly influences the dependent variable. Therefore, the null hypothesis (H_o) is rejected, confirming the significance of the constant term in explaining the dependent variable.

5. Discussion

The study's findings indicate no significant correlation between accounting information recording and financial accountability (sig. = 0.783 > 0.05). This result aligns with the Auditor General's (2012) report, which highlighted the low implementation of proper accounting information recording practices in local governments. This suggests that despite a high level of application (mean score of 3.21), the recording of accounting information in Lyantonde District Local Government does not significantly influence financial accountability outcomes. The observed lack of impact may be attributed to issues such as inconsistencies in recording practices or the failure to align data recording with broader financial accountability goals.

Conversely, financial reporting demonstrated a significant positive relationship with financial accountability (sig. = 0.001 < 0.05). This finding supports Romney (1997), who emphasized the critical role of reliable financial reporting in enhancing accountability. Qualitative data gathered from interviews further affirmed that accurate financial reports can indeed foster greater transparency and trust, thereby improving financial accountability. The mean score for financial reporting was 3.18, indicating a high level of application, and the significant correlation with

financial accountability underlines the importance of robust financial reporting systems in local government management.

However, software usage did not exhibit a significant relationship with financial accountability (sig. = 0.861 > 0.05). This finding contradicts Tara's (1997) assertion on the utility of financial management programs. The study suggests that the application of the Integrated Financial Management System (IFMS) in Lyantonde District is still underdeveloped, which may limit its potential to improve financial accountability. With a mean score of 2.95, reflecting a moderate level of software application, the lack of a significant relationship suggests that despite the system's availability, its use may not be sufficiently integrated into daily financial operations to have a substantial impact on accountability.

The study's results align with Short (2003), who noted that managing large and diverse entities like local government finance presents significant challenges, including the integration of redundant financial management systems and addressing weaknesses in inherited components. The mean score for financial accountability in the district was 2.05, indicating a low level of financial accountability. This low level was significantly correlated with financial reporting but not with accounting information recording or software usage, highlighting that while reporting is a key driver of accountability, other factors such as proper recording practices and effective software usage still need improvement.

Interview data further revealed that while respondents generally agreed on the use of the Integrated Financial Management System, opinions varied regarding its relevance and applicability to local government operations, suggesting that its practical implementation may still be inadequate. As such, Lyantonde District Local Government should focus on strengthening the utilization of the existing accounting system to enhance financial accountability. This can be achieved by improving accounting information recording practices, ensuring more effective use of financial reporting, and addressing the limitations in software usage. By enhancing these areas, Lyantonde District can foster stronger financial accountability, promote transparency, and ultimately improve governance in local government finance.

6. Conclusions

This study emphasizes the pivotal role of financial reporting in enhancing financial accountability within the Lyantonde District Local Government. While accounting information recording and software usage were not strongly correlated with financial accountability, financial reporting emerged as the key driver of transparency and effective financial management. The findings suggest that local governments should prioritize the development of comprehensive and accurate financial reporting systems to strengthen governance and accountability. Additionally, the study highlights the need for improvements in training, infrastructure, and the standardization of Accounting Information Systems (AIS) practices. Strengthening these areas will enable the district to optimize the potential of AIS in improving financial accountability. In

particular, Lyantonde District must enhance practices in accounting information recording, financial reporting, and software usage to foster greater transparency and better financial management. These findings have significant implications for both policy and practice. Policymakers should allocate resources and provide the necessary support to ensure the successful implementation of strategies that strengthen AIS capabilities. Future research could further explore the role of external factors—such as political influences and public participation—in enhancing the effectiveness of AIS in local government financial management. Finally, accounting information recording, financial reporting, and software usage are essential components for improving financial accountability in local governments. By focusing on these elements, local government officials in Lyantonde District can promote greater transparency, accountability, and effective financial management, which are crucial for sustainable development and good governance. To achieve enhanced financial accountability, the study recommends that Lyantonde District Local Government officials strengthen their accounting information systems by establishing robust procedures, ensuring accurate reporting, and leveraging advanced software solutions. Key actions include developing comprehensive policies, providing regular training for accounting personnel, investing in appropriate software, ensuring timely financial reporting, establishing strong internal controls, and fostering a culture of transparency and accountability. These measures will improve financial management, promote good governance, and contribute to sustainable development within the community.(Twesiime et al., 2024)

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