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The Impact of Accounting Information System on the Decision-Making Process in an Organization: Case Study of National Ministry of Finance and Planning

LOSUBA ELISHA URIYA & ANTHONY DUKU PETER

Abstract

Examining the effect of accounting information systems on the decision-making process was the study's main goal. A descriptive survey research design was used for the investigation. In order to obtain primary data, important tools such as surveys and interviews were used. With a sample size of 48 respondents, the study's target demographic included 48 of the ministries of finance and planning's 55 employees. Statistical Package for Social Science (SPSS) Version 16 and Microsoft Excel were used to examine quantitative data using frequency distribution and percentages. According to the study, there is a connection between accounting information systems and decision-making because accounting data is useful for public sector decision-making, computerized accounting data has improved management's ability to make quick decisions, and public sector organizations' adoption of accounting systems has an impact on the internal control system's improvement. The study demonstrates the advantages of adopting accounting information systems because reports produced by the system are more accurate and reports for management usage may be prepared instantly because all transactions are recorded in the system. Another issue with the usage of accounting information systems, as revealed by the study, is a lack of managerial support. The possibility of hackers and viruses, ongoing worry when utilizing accounting information systems, and the requirement for specialized training programs for the firm's workers are additional difficulties. However, these issues can be avoided by taking precautions and using protective measures. According to the study, in order to enhance accurate information and boost the efficiency of the accounting information system, the Ministry of Finance and Planning should engage qualified accountants to handle the processing of accounting information, administration, and training for accountants.

Keywords: Accounting, Information System, Decision-Making Process.

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Introduction

Globally, the accounting information system is essential to all organizations, and possibly every non-profit organization needs to keep the system up to date. Accounting information systems handle accounting transactions and provide information to interested users that is used to make wise decisions, assist management in carrying out corporate operations effectively, and ultimately to assess the success of the organization (Taposh, 2014). Financial reports and statements are the output of an accounting information system that improve its usefulness in formulating plans and managing managerial policies (Nizar, et al, 2016). The accounting information systems represent a variety of sources, including people and tools, that are made to gather financial data in order to provide information to various decision-makers (Bodnar and Hopwood, 2010). Given its quantitative information on numerous activities, accounting information is used only in management activities of an organisation. The main goal of accounting information is to aid in economic decision-making. Shareholders, who require regular financial data to evaluate the performance of the organization's management, as well as management, who directs the institution, all require accounting information (Nnenna, 2012). The quality of the data input is crucial for accounting information systems since poor data quality throughout the input process leads to mediocre results (XU, 2003). Wilkin and Tayan (2003) assert that three key characteristics—system quality (technical aspects), information quality (the accuracy and correctness of data entering the system), and service quality—are responsible for the relationship between quality and information systems (the evaluation of the caliber of the information provided to users). The use of accounting information systems and decision-making will be examined in this study. The use of information and the factors influencing its usage in public sector decision-making has been the subject of numerous studies, including those by Moynihan and Ingraham (2004), Askim (2007), Dull (2009), Moynihan and Pandey (2010), and Proeller et al (2010). But while research in less developed countries focused on analyzing accounting changes brought about by NPM reforms, these investigations were conducted in the public sectors of wealthier countries (Adhikari and Mellemvik, 2010; Sarker, 2006; Tambulasi, 2007; Mkasiwa, 2010; Mzenzi, 2013). As a result, there is currently a study deficit regarding the use of accounting data in developing countries like the public sector of South Sudan. This research tries to fill that gap. However, the earlier studies didn't explicitly base their conclusions on a clear theoretical justification of how information was employed in terms of instrumental use, conceptual use, and symbolic use. The use of accounting data in budgetary choices by stakeholders in the public sector is thus not well supported theoretically. Additionally, the theoretical foundation of earlier studies had been undermined, and alternative theories were employed to establish variables impacting the use of information in public sectors. However, Proeller, et al. (2010) argued on new institutional and contingency theory, whereas Moynihan and Pandey (2010) argued on organization learning theory. Moynihan and Ingraham (2004) argued on public sector performance theory. There are opposing factors that influence the use of information in public sector decision-making that are addressed by many prior studies as a result of the theoretical gap. To prepare students for specialized employment in accounting, auditing, consulting, data analysis, and management in South Sudan, the study of accounting information systems (AIS) combines a comprehensive background with a concentration on management information systems and accounting. As a result, the goal of this research is to assess how accounting information systems and the decision-making process in the case study institution have changed through time in light of technology advancement by analyzing certain criteria including quality, flexibility, reliability, and simplicity. This study intends to investigate how accounting information systems affect the way people make decisions. For increased competitiveness and extensive use of accounting information systems in current modern information technology, in the National Ministry of Finance and Planning, Juba, South Sudan.

Statement of the Problem

According to the background data, it would be helpful to understand how accounting data is used and what factors into those uses when making budgetary decisions for the public sector. This is due to the growing knowledge gap facing policymakers, reformers, academics, and practitioners, which may make it more difficult to achieve efficiency and legitimacy through the use of accounting information in public sector decision-making. Despite the implementation of accounting information systems, the research topic that this study tries to address is the lack of understanding of how accounting information is used and what factors influence its usage in public sector decision-making processes. This is done with the goal of improving budget efficiency and external financial legitimacy through the budget decision-making processes. This study provides arguments based on a number of theories to construct and identify variables or elements effecting the use of accounting information in budget decision-making processes with a connection to legitimacy and efficiency. The reliability of financial data serves as the foundation for accurate accounting information that is useful in making decisions about the Ministry's effective and profitable operation. Therefore, the lack of this quality results in financial outputs that weaken the decisions that are used and result in incorrect decisions, which costs decision-makers money. As was already mentioned, the studies that have been conducted thus far in South Sudan primarily concentrate on examining the design of AIS and its implementation, determining whether the accounting system in use complies with accounting principles, investing in accounting information systems, and their effects, as well as the use of management accounting information in decision making and management control, as well as the impact of accounting information in management decision making. Furthermore, the effects of accounting information systems on organizational performance are not fully demonstrated by those researches. As a result, this study aims to close the research gap by focusing on how accounting information systems affect the decision-making process.

Objectives of the study

Examining the connection between accounting information systems and the decision-making process was one of the study's goals. Find out what accounting information systems are good for identifying the difficulties using accounting information systems in the public financial sector.

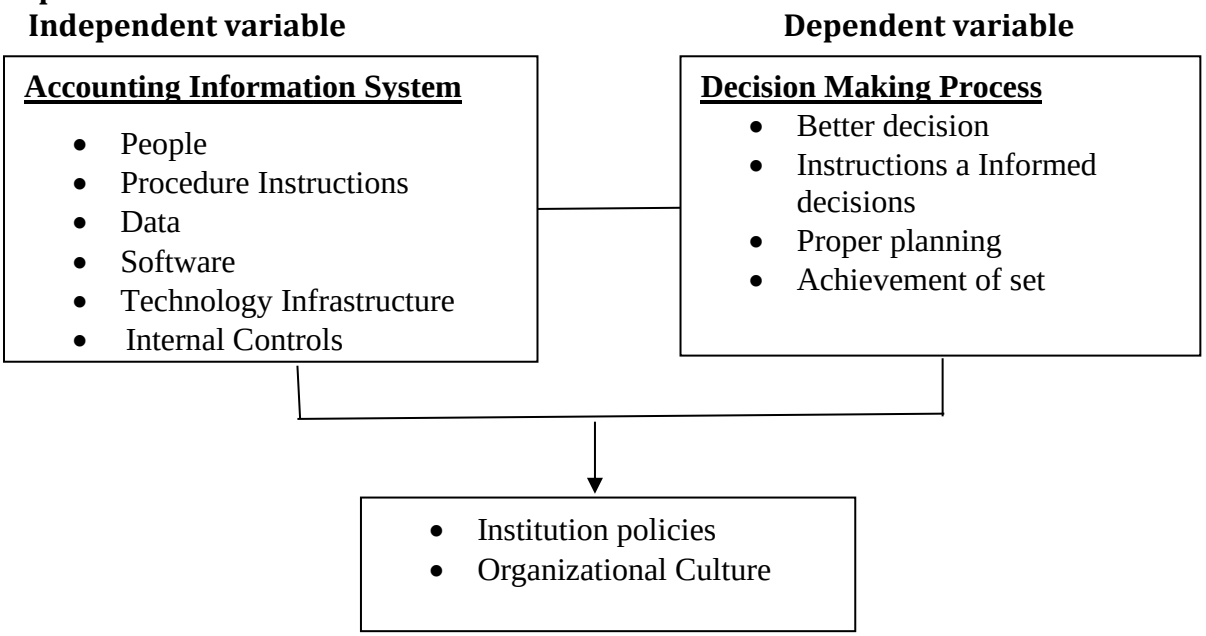
Research Questions

What is the relationship between accounting information systems and strategic decision-making? What are the benefits of accounting information systems on the decision-making process? What are the challenges facing the use of accounting information systems in the public financial sector?

Significance of the Study

Policymakers/Government The study offers government policymakers insight into how the accounting information system affects the efficiency of the public sector's institutional decision-making process in South Sudan. The study serves as a foundation for the management's recommendations for the optimum method for creating, implementing, and promoting operational efficiency and reducing waste. For academics and scholars interested in conducting additional research on how accounting information systems affect organizational decision-making, this paper is crucial. This is due to the fact that it broadens public sector employees' understanding of internal control systems and gives them access to the data they need to do their jobs effectively. They are able to improve their suggestion on internal control and its impact on organizational decision-making thanks to the study.

Conceptual Framework



Source: Watts (2010)

With the aid of a conceptual framework, the analyst can recognize and comprehend its variables. According to Watts (2010), a conceptual framework serves as the basis for the study endeavor. A framework logically lays out and explains how such variables relate to one another. According to Khazanchi (2013), a variable is something that has a range of possible values. Variables are things that can be measured as attributes, events, or phenomena. It is possible to categorize the variables used in empirical research as dependent and independent variables. Making decisions is the dependent variable in this study, and accounting information systems is the independent variable. The decision-making process is the dependent variable in the conceptual framework above, whereas the independent variable is the accounting information systems. Better Informed Decisions, Proper Planning, and the Achievement of Set Objectives are the dependent variables, while People, Procedures and Instructions, Data, Software, Information Technology infrastructure, and Internal Controls are the independent variables. The organizational culture and institutional policies, however, get in the way of this.

Literature review

This chapter describes a critical study of prior studies on the use of accounting information systems in managerial decision-making, including published and unpublished sources. This chapter includes a summary of the relevant literature as well as sections on the overview of accounting information, accounting information systems, managerial decision-making process, decision-making approaches, and decision-making process.

Overview of Accounting Information

The accounting information system evolved into a crucial facet of management operations and a fundamental tool for monitoring and supporting its strategies and activities. As businesses operate today, the information revolution era offers quick access to knowledge in all areas of life at a given time. As a result, a tiny global village where civilizational traits and the article's strengths moved from knowledge and information to the machine emerged. The evolution of information technology has increased the amount of information that must be managed, kept, and delivered for a system that housed a significant amount of process observation and management. Information is the most significant feature of the most recent decades of the

twentieth century. The accounting information system is now regarded as a crucial topic that has an impact on every public entity. The accounting information system is the engine that propels management; without information flow, management would be ineffective, and in some cases, the outcome could be its failure (Kimmel, 2006).

Accounting Information Systems (AIS)

An accounting information system is a computer-based system that encourages control and improves the corporation in an organization. Accounting information systems are essential for managing a business and establishing an internal control system (Nicolaou, 2000). According to Wilkinson (2000), the main goal of accounting information systems is to assign a numerical value to past, present, and future economic occurrences. The company's automated accounting system generates the income statement, balance sheet, and cash flow statement. The system will typically process the data at the stages of input, processing, and output to provide accounting information that can be used by a variety of users, both internal and external. An institution will therefore be able to improve the control measures of the effectiveness of the decision-making process and assure the dependability of the processing of financial information if it can alter its computerized approaches for accounting information systems (AIS) (Wilkinson, 2000). The trustworthiness of the financial information will grow as a result of improved operational effectiveness and efficiency brought on by proper control implementation. An accounting information system is necessary for decision-making in internal controls by directors at various levels (Hoitash and Bedard, 2009). The usefulness and efficiency of accounting information systems are influenced by a variety of elements, including qualified people resources, software and hardware, and databases. These three elements were merged by the accounting information systems; if any system is to be effective, it must also incorporate highly qualified human resources, the best software, hardware, and databases (Ramly, 2011). According to Hafnawi (2001), the accounting information system must have the qualities listed below in order to be effective, efficient, accurate, and timely. It must also give the administration the information it needs to achieve control over and evaluation of economic activity, as well as to aid in planning, give the administration feedback, and be adaptable to environmental changes.

Efficiency of Accounting Information Systems

The accounting system can accomplish its objectives by giving decision-makers inside and outside the facility the most crucial information, which is characterized by dependability and trapping. Efficiency is the level of effectiveness as determined by the accomplishment of particular objectives. When a system accomplishes its goals, it is effective; but, when it fails to do so, it is ineffective (Fidell, 2007).

Planning

The planning function is regarded as the first step in management decision-making missions and even comes before all of them because it includes activities for identifying the goals, objectives, and future results to be achieved as well as for clarifying the programs, events, policies, and actions necessary to achieve those goals, objectives, and results (Fishers Ln, 2009).

Managerial Decision-Making Process

In an institution, decision-making is the process of selecting a different course of action while applying a cognitive process. In situations where there is no obvious course of action to take, a decision must be made. By giving information pertinent to the decision and the decision-maker, accounting information systems can help us make decisions. Accounting systems are crucial to

management decision-making because they check that accounting data is accurate and useful. Some academics who study public sector decision-making have argued and labeled it as a non-market decision-making process that uses economic techniques to analyze political conduct (Gomes, 2003). In the public sector, the decision-maker may be a policy-maker, one of their analysts, or a representative of a public agency that oversees or implements decisions. The decision-making process in the public sector is distinguished by a complex and less transparent stakeholder network, many diverse interests, many problem perceptions, and preferences, as well as a significant number of evaluation criteria and the accumulation of numerous and frequently conflicting societal interests into concepts like "general welfare," which only serves to conceal the conflict (Bencina, 2011).

Decision-Making Approaches

Four decision-making strategies are identified by Rainey (2003) in the literature on public management. The first strategy is rational decision-making; it proposes that decision-makers follow a certain procedure where goals are chosen, alternatives are created in order to meet those goals, and finally the most effective alternative is executed. Here, "rationality" indicates the ability of a decision-maker to foresee the future environment as well as to pinpoint the institution's primary goal and any associated success metrics (Jalonen, 2006). The instrumental view of employing accounting information, which claimed that decision-makers had defined goals, objectives, and interests in achieving those goals as well as relevant knowledge, is linked to the rational model of decision-making (Amara, et al, 2004; Walle and Bovaird, 2007). The statement that a rational decision-making process must exist for accounting information to be used instrumentally indicates that the rational model is in favor of using accounting information instrumentally in decision-making (Amara, et al, 2004; Walle and Bovaird, 2007). Additionally, according to the rational decision-making approach, decision-makers are motivated and influenced by goals and aspirations, which manifest as preferences during the decision-making process (Scott, 2000). Rationalistic models usually presuppose that the decision-maker has significant control over the situation in which the decision is being made. It is necessary to alter the rational model over individual actors in a politically motivated organization and the fact that government decision-making is non-market decision-making with the purpose and constrain surrounding the decision circumstance. This indicates that the organization in the public sector is not necessarily where decision-makers exercise their authority over decisions. The second strategy is the contingency perspective decision-making strategy, in which the decision-maker engages in bargaining and maneuvering as well as using judgment and intuition because rational decision-making is impossible in unstable, multifaceted situations. Rather than making logical conclusions. The political view of decision-making, which Turpin and Marais (2004) developed, involved participants haggling to personalize the process. There may be many different aspects to symbolic use, such as power-seeking, self-promotion, distortion, and not using accounting data while making decisions. Public actors differ in how they process and use pertinent information and are also more influenced by power and self-interest behavior when making decisions. In order to attain efficiency in political decision-making processes, experience as a decision-maker must inform intuition (Turpin and Marais, 2004); otherwise, decision-making based on uninformed intuition diminishes institution efficiency (Vyas and Souchon, 2003). This is due to the fact that decision-makers like actors and politicians frequently rely on intuition and ignore evidence that conflicts with it (Askim, 2007).

Incremental decision-making approach

The incremental theory of decision-making proposes that decision-makers base their choices on prior actions, programs, and policies and focus their efforts on gradually strengthening,

lowering, or altering those prior activities, programs, and policies (Dye, 2013). The final strategy, known as the garbage can model decision-making approach, was developed in response to the fact that decisions are frequently taken in organizations without clear authority when specific opportunities or requirements for decision-making arise. The garbage can model presupposes that there are several actors who choose opportunities and represent waste during the decision-making process. It is not required for these actors to direct and manage the process, however (Turpin and Marais, 2004). The assumption is that the garbage can model enables actors to use accounting information conceptually rather than in an instrumental (direct) fashion because the instrumental way necessitates the identification of decision-makers, relevant information, and goals. The creators of information, in this case accounting information, hope that their work will be used in some manner of deliberate decision-making processes or, at the very least, that it will inform incremental decision-making (Rainey, 2003); this is also true of political decision-making processes, where accounting information may be used to justify a decision or purposefully manipulated to support previously established positions (Vyas and Souchon, 2003; Turpin and Marais, 2004).

Decision-Making Process

It is necessary to define a decision in order to define the phrase "decision-making process": According to Holsapple and Whinston (2006), a decision is a "option leading to a given desired objective." A machine or a single person can make decisions on their own, but there are two types of group decisions that can be made: unilateral and negotiated. The first one, often known as team decisions, gives one of the members the authority to make a choice. However, the others have a lot of power on how the decision turns out. The decision-making power is shared among the parties in negotiated choices. This type differentiates judgments made amongst groups when the members have essentially equal power and communicate their opposing points of view across numerous meetings and organizational decisions. In the latter, decision-making power is unequally distributed among participants in accordance with organizational hierarchy, and coordination between them is highly structured. Sometimes there is no discernible decision-maker and decisions are merely made. A major automaker hired a number of consultants to determine who made the decision to launch a new model without being successful (Langley, 2005). Three types of decision-making theories are primarily differentiated in the literature: (Langley, 2005). The Iterative Sequence refers to sequential processes, where logical decision-making occurs step-by-step, anarchical processes, which treat decision-making more like a chaotic process, and a combination of both. The Drury (2000) decision-making model, which can be categorized more or less sequentially, is the one used in this study. The context and kind of a decision might differ, and the decision-maker frequently determines the outcome. Although practically every decision in sequential models involves some similar phases. Regardless of the decision's type, context, or maker, these phases can be used as a foundation for the decision-making process (Drury, 2000).

Control process

Control is required to ensure that a firm's plans and goals are realized. Drury follows the decision-making process with the control process as a result. He contends that an accountant must create performance reviews that offer feedback by contrasting actual performance with anticipated outcomes. Managers should pay closer attention to deviations from planned. Managers review both the budget and performance reports. As a result, the accounting information system helps directors, particularly by highlighting areas of concern and tracking progress (Horngren et al (2002).

Planning Process

Goals and objectives must be identified as the first step in the planning process for process management. Later, they act as a direction that helps the decision-makers to assess if one course of action is preferable to another. Profit maximization for the company's owners or shareholders should be the primary goal from an economic perspective (Drury, 2000). Look for more options for action: Following that, management must look for alternate strategies that will allow the goals to be attained. The organization must thus examine its surroundings for potential risks and possibilities. A corporation should concentrate on the development of its products and markets to avoid being caught off guard. The hardest and most crucial stage of the entire decision-making process is this one. Most of the time, an institution cannot take into account all of the potential options (Drury, 2000). It is considered that administrative decisions are made logically. As a result, administrators can make the best option and put it into practice since they are certain of their alternatives, outcomes, decision criteria, and decision-making processes (Towler, 2010). Schoenfeld (2011) asserts that decision-making is a crucial component of contemporary management. It is seen as management's main duty. Decisions are crucial because they influence managerial and organizational actions. In situations where there is no obvious course of action to take, a decision must be made. By giving information pertinent to the decision and the decision-maker, accounting information systems can help us make decisions.

Programmed Decisions

As we have seen above, both programmed and non-programmed decisions are discussed in many articles that are linked to decision-making. The distinction between the two depends on whether they are routine and repeating (programmed), or whether they are a result of something novel, odd, or unexpected. According to George and Jones (2010), routine and repetitive decisions that are connected to standardized decision rules are referred to as programmed decisions. They are made in accordance with written or unwritten policies, procedures, rules, and regulations that, by restricting or rejecting alternatives, make decision-making in recurrent situations simpler. For instance, because most firms have a salary scale for every position, managers hardly ever have to worry about the salary range for a newly hired employee. There are routines for handling common issues. Decisions that are programmed can be influenced by a set of rules that have already been established and are made regularly over time. These choices may be straightforward or more difficult, but all of the criteria must be known or at least have a reasonable chance of being predicted with precision.

Non-programmed Decisions

The difference between "programmed decision-making" and "non-programmed decision-making" is that "programmed decision-making entails seeking for the extra information to make the proper option" (George and Jones, 2010). In universities, teamwork is pretty usual (and occasionally even normal), but themes and subjects differ more, even when students are pursuing the same degree. The survey's questions are intended to learn more about the method students take. Do they treat teamwork as a frequent occurrence and create standard procedures or plans to adhere to that can assist in completing the task regardless of the subject or theme, or do they treat each teamwork as a unique circumstance and come up with fresh solutions for completing it each time? Non-programmed decisions, in contrast, are original, unstructured choices that typically rely on vague criteria? When making non-programmed decisions, information is more likely to be ambiguous or incomplete, thus the decision-maker may need to employ careful judgment and creative thinking to come up with a viable solution. These are also sometimes referred to as non-routine decisions or high-involvement decisions since they require more engagement and thought from the decision-maker. A non-

programmed choice is made in non-routine situations that are novel and different from situations that are regularly encountered in the operations of the organization. As a result, there are no established techniques for making the choice. A non-programmed decision must be made in the context of an unstructured challenge, which necessitates the use of good judgment, initiative, and creative thinking. Non-programmed decisions require precise data and statistics, exactitude, and precision because they are fairly complex (Kreitner, 2007).

Non-automated

As opposed to normal choices by describing these as "non-recurring, novel, political/strategic, complex, generally unstructured, and can be solved by applying heuristics and problem-solving approaches," the description of the non-automated strategic supplier selection process is founded.

Methodology

A descriptive survey design was used for this study's investigation. For the study, primary data were utilised. Interviews and questionnaires served as the study's main primary data collection tools. With a sample size of 48, the study's target population consisted of the 55 employees of the Ministry of Finance and Planning. The convenience sampling method was utilized in the study to pick participants from a variety of accounting and decision-making-related departments. To make qualitative data quantitative, it was coded. Microsoft Excel and the Statistical Package for Social Science (SPSS) Version 16 were used to analyze and present quantitative data. Distribution tables were utilized to display the examined data showing frequencies and percentages. The methodology and procedures used to perform scientific research are embraced by research design (Amin, 2005). The study type, data gathering techniques, and statistical analysis strategy are all determined by the design. The primary data sources are those that the researcher independently obtained and examined from the field (Amin, 2005). These were primarily gathered from respondents' answers to self-completion surveys, semi-structured interviews, and recordings of participant observation. These methods of data collection complement one another to improve the reliability and validity of the data (Zohrabi, 2013). As recommended by Kothari (2004), the questionnaire was made up of a number of questions that were printed in a specific order and placed in a series of sections that were systematically ordered to contain the demographic information of the respondents and closed-ended questions. Since only employees of the chosen institution who would be present and willing to participate in the study will be chosen, a total sample size of 48 convenient sampling approaches was utilized. This was accomplished using Statistical Package for Social Scientists-generated descriptive and inferential statistics (SPSS). Therefore, the study used means in this instance for descriptive statistics frequencies while using frequencies and percentages for measures of dispersion. Thematic and content analyses were used in qualitative data analysis. The process of creating explanations or descriptions from qualitative data was used to interpret it.

Data presentation and analysis

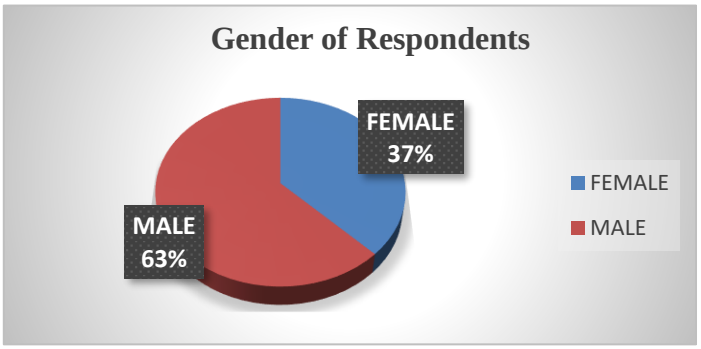
This chapter discusses the response rate, demographic information about the respondents, the relationship between accounting information systems and decision-making, the advantages of using accounting information systems in the public financial sector, and problems associated with doing so.

Sex of Respondents

SEX	Frequency	Valid Percent
Female	18	37.5
Male	30	62.5
Total	48	100.0

Source: Primary Data (2022)

The research results in Table 4.2.1 shows that 62.5% (30 respondents) of the officials working in the Ministry of Finance were male compared to 37.5% (18 respondents) who were female.



Source: Researcher's survey findings, 2022

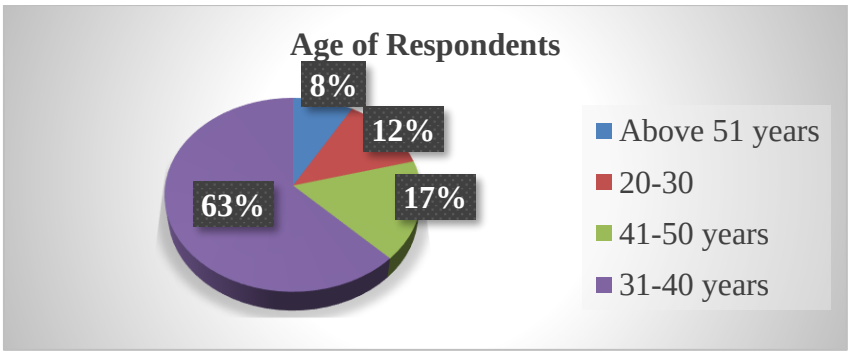
Age distribution of respondents

Age and Sex distribution of respondents

Age	Frequency	Percent	Valid Percent
Above 51 years	4	8.2	8.3
20-30	6	12.2	12.5
41-50 years	8	16.3	16.7
31-40 years	30	61.2	62.5
Total	48	98.0	100.0

Source: Primary Data (2022)

The result of the analysis concerning the age distribution of the respondents from the Ministry, the majority of the respondents, 62.5% (30) were within the age group of 31-40 years and the remaining respondents constituted 16.7% (41-50 years), 12.5% of the total valid respondents were within the age group of 20-30 years and 8.3% of the total valid respondents were within the age group of above 51 years. No respondent was found to be less than 18 years and above 60 years. Overall, all the respondents were more than 20 years but less than 50 years of age.

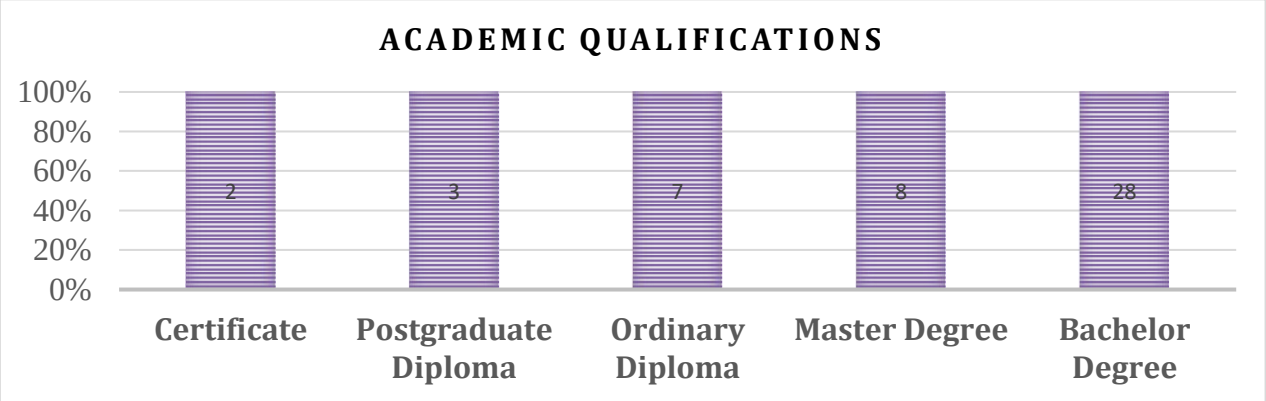


Highest Level of Education

Qualifications	Frequency	Valid Percent
Certificate	2	4.2
Postgraduate Diploma	3	6.2
Ordinary Diploma	7	14.6
Master Degree	8	16.7
Bachelor Degree	28	58.3
Total	48	100.0

Source: Primary Data (2022)

On the academic qualifications, the results show that most of the sample members are of the academic qualifications (Bachelor Degree holders); (28) members with (58.3%). Followed by individuals who are of academic qualifications (Master's degree holders) with (16.7%), (7) members with (14.6%). -Have academic qualifications (Diploma holders) (3) individuals have academic qualifications (Postgraduate Diploma holders) (6.2%), and (2) individuals have academic qualifications (Certificate holders) with (4.2%) and finally, we find that the members of the study sample do not include those who hold a doctorate.



Work Experiences

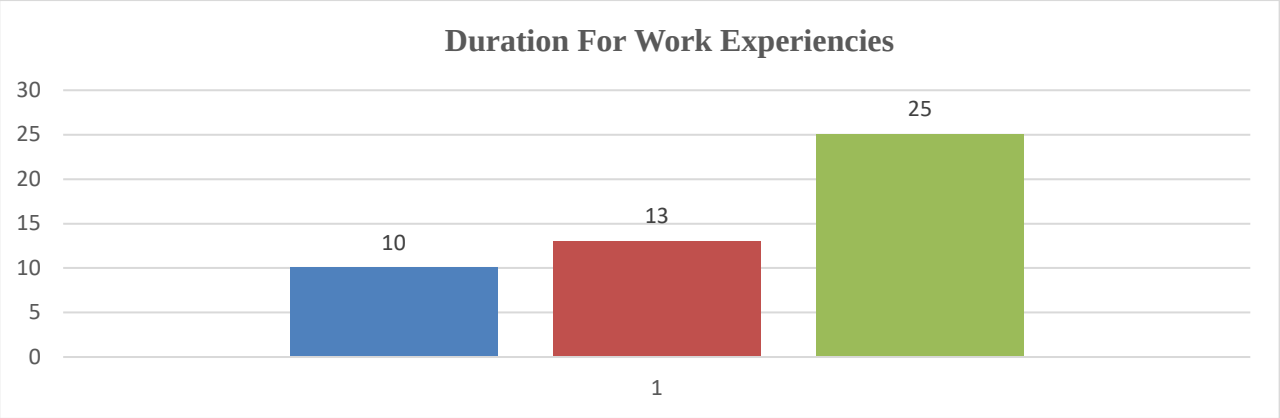
Work Experiences	Frequency	Valid Percent
Less than 3 Years	10	20.8
3-7 Years	13	27.1
Above Seven Years	25	52.1
Total	48	100.0

Source: Primary Data (2022)

Concerning the duration of work of the respondents in the Ministry of Finance; Above Seven Years with 52.1%, 3-7 Years with 27.1% and the respondent having Less than 3 Years work experience in the Ministry of Finance with 20.8%.

The below table of the analysis indicated that 62.5% were working in Finance and Accounts Department, 12.5% of the respondents were working in the Budget Department, 10.4% of respondents were working in the Administration and Human Resource Management Department, 8.3% in the Internal Audit Department and 6.2% of respondents working in ICT Department.

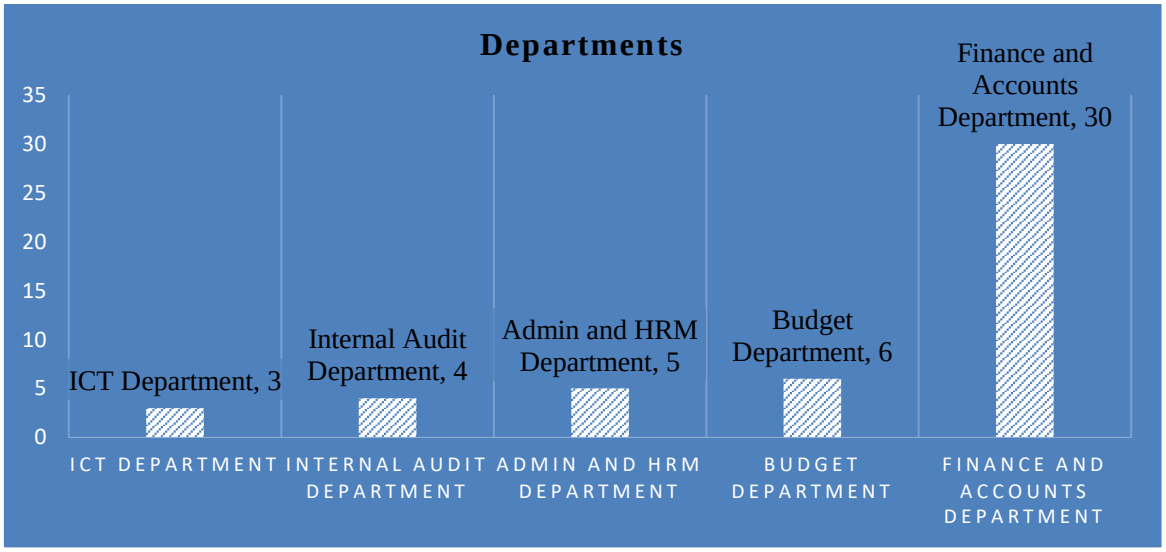
Departments



Departments	Frequency	Valid Percent
ICT Department	3	6.2
Internal Audit Department	4	8.3
Admin and HRM Department	5	10.4
Budget Department	6	12.5
Finance and Accounts Department	30	62.5
Total	48	100.0

Source: Primary Data (2022)

This implied that all the above mention departments were given the questionnaires by the researcher.



Management Level

Management Level	Frequency	Valid Percent
Top Management	7	14.6
Lower Level Management	13	27.1
Middle Managers	28	58.3
Total	48	100.0

Source: Primary Data (2022)

The results show that most of the respondents were employed as Middle Managers with a percentage of 58.3%, Lower Level Management with 27.1% then followed by those who hold the position of Top Management with 14.6%.

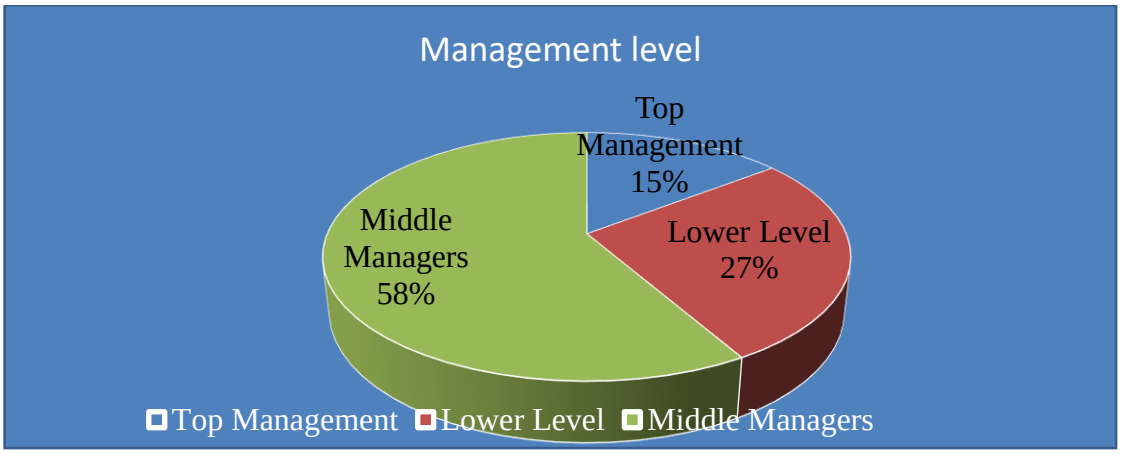


Table 4.3.1: Analysis of the relationship between accounting information systems and the decision-making process.

Statement	1		2		3		4		5	
	F	%	F	%	F	%	F	%	F	%
Accounting information is effective in decision-making in public sector organizations.	31	64.6	16	33.3	1	2.1	0	0	0	0
Computerized Accounting Information Enhanced Management in prompt decisions.	20	41.7	26	54.2	2	4.2	0	0	0	0
There is a relationship between the neglect of accounting information and decision-making in public sector organizations.	13	27.1	14	29.2	10	20.8	10	20.8	1	2.1
The accounting systems applied by Public sector organizations contribute to improving the internal control structure and internal auditing.	28	58.3	18	37.5	1	2.1	1	2.1	0	0
The accounting systems applied by Public sector organizations contribute to the rationalization and support of administrative decisions.	22	45.8	19	39.6	6	12.5	1	2.1	0	0
Accounting information generated and utilized by an organization is necessary for production decisions and suggestions of the problem.	12	25.0	25	52.1	10	20.8	1	2.1	0	0
Internal control as part of accounting systems reduces the cases of fraud which contributes to improving the quality of accounting information and reports.	18	37.5	20	41.7	4	8.3	5	10.4	1	2.1
AIS makes financial reporting seamless and this aid informed decision-making by users of the information.	11	22.9	26	54.2	4	8.3	3	6.3	4	8.3

Source: Primary Data (2022)

Below are the findings from the researcher's investigation into the connection between accounting information systems and decision-making. According to the research findings in the table above, the respondents strongly agreed (64.6%), agreed (33.3%), and were neutral (2.1%) regarding the effectiveness of accounting information in public sector organizations' decision-making. Additionally, according to research findings, computerized accounting information improved management by speeding up choices, as indicated by the strong agreement (41.7%), agreement (54.2%), and neutral (4.2%) responses from respondents. Respondents who highly agreed (27.1%), agreed (29.2%), neutral (20.8%), strongly disagreed (20.8%), and disagreed (2.1%) reported that accounting information is neglected while making decisions in public sector firms. According to respondents who very agreed (58.3%), agreed (37.5%), disagreed (2.1%), neutral (2.1%), and severely disagreed (0.0%), the accounting systems used by public sector firms help to improve the internal control structure and internal auditing. According to replies from respondents who strongly agreed (45.8%), agreed (39.6%), were neutral (12.5%), and strongly opposed (2.1%), the accounting systems used by public sector enterprises help to rationalize and support administrative choices. According to the analysis in the table above, respondents strongly agreed (25.0%), strongly agreed (52.1%), neutral (20.8), and disagreed (2.1%) with the statement that accounting information generated and used by a company is required for production decisions. The percentage of respondents who strongly agreed (37.5%), agreed (41.7%), agreed (8.3%), strongly disagreed (10.4%), and disagreed (2.1%) with the statement that internal control as a component of accounting systems reduces the cases of fraud contributes to improving the quality of accounting information and reports. According to the study's findings, respondents strongly agreed (22.9%), agreed (54.2%), were neutral (8.3%), disagreed (6.3%), or strongly disagreed (8.3%) that financial reporting is made easy by an accounting information system, which helps consumers of the information make well-informed decisions. In conclusion, respondents agreed with the following claims, indicating a connection between accounting information systems and the decision-making procedure in public sector organizations: In public sector companies, accounting information is useful for making decisions, Computerized accounting data improved management's ability to make quick judgments. The internal control framework, internal auditing, and financial reporting are all improved by the accounting systems used by public sector firms. Organizations in the public sector use accounting systems, which help to support and rationalize administrative choices.

The benefits of Accounting Information Systems

Table 4.4.1: Analysis of data on the benefits of Accounting Information Systems

Statements	1		2		3		4		5	
	F	%	F	%	F	%	F	%	F	%
An accounting information system eliminates the manual processing of data.	19	39.6	21	37.5	5	10.4	1	2.1	2	4.2
The preparation of data to generate meaningful reports is done by the system in just one or two clicks.	15	31.3	18	37.5	7	14.6	7	14.6	1	2.1
Today, AIS is also intelligently designed to perform complex computations that would otherwise be difficult to perform manually.	17	35.4	23	47.9	7	14.6	1	2.1	0	0.0

The common mistakes in manual accounting such as posting a transaction twice in the journal and calculation errors are addressed.	**14**	**29.2**	**28**	**58.3**	**1**	**2.1**	**3**	**6.3**	**2**	**4.2**
Reports generated in the system are more reliable than in manual accounting.	**25**	**52.1**	**20**	**41.7**	**3**	**6.3**	**0**	**0.0**	**0**	**0.0**
While the inherent risk of manual accounting makes financial information susceptible to physical loss or theft, accounting systems provide a secure and protected storage of financial data.	**18**	**37.5**	**19**	**39.6**	**2**	**4.2**	**6**	**12.5**	**3**	**6.3**
Unauthorized access to information is, thus, significantly eliminated.	**21**	**43.8**	**20**	**41.6**	**2**	**4.2**	**4**	**8.3**	**1**	**2.1**
There is no delay in generating reports for management use as long as all transactions have been entered into the system.	**25**	**52.0**	**20**	**41.7**	**2**	**4.2**	**1**	**2.1**	**0**	**0.0**
Real-time reports are possible unlike in manual accounting like improvement in Assets and Inventory management.	**10**	**20.8**	**31**	**64.6**	**5**	**10.4**	**2**	**4.2**	**0**	**0.0**
The adoption of an AIS helps to streamline the company's processes thus reducing the staff time in executing individual tasks, especially during the reporting season.	**21**	**43.8**	**22**	**45.8**	**4**	**8.3**	**0**	**0.0**	**1**	**2.1**
The organization that efficiently utilizes the capabilities of AIS has the edge of coping and taking advantage of the ever-changing business environment.	**18**	**37.5**	**23**	**47.9**	**6**	**8.3**	**1**	**2.1**	**0**	**0.0**
Accounting information prevents fraud, mismanagement, and irregularities.	**21**	**43.8**	**17**	**35.4**	**4**	**8.3**	**4**	**8.3**	**2**	**4.2**

Source: Primary Data (2022)

The results of the researcher's inquiry on the advantages of accounting information systems are shown below. According to the analysis's table, an accounting information system does not eliminate the need for manual data processing. The respondents' levels of agreement/disagreement were very agreed by 39.6% of them, agreed by 37.5%, neutral by 10.4%, disagreed by 2.1%, and severely disagreed by 4.2%. The analysis also revealed respondents' responses, with strongly agreeing respondents making up 31.3% of the sample, agreeing respondents making up 37.5%, neutral respondents making 14.6%, disagreeing respondents making 14.65, and severely disagreeing respondents making up 2.1%. According to the analysis above, accounting information systems are also intelligently created to perform complex computations that would otherwise be challenging to perform manually. Of the

respondents, strongly agreed respondents made up 35.4%, agreed respondents made up 47.9%, neutral respondents made up 14.6%, and respondents who disagreed made up 2.1%. According to the analysis, respondents believe that common errors in manual accounting, like posting a transaction twice in the journal and calculation errors, can be avoided by using an accounting information system, with 29.2% strongly agreeing, 58.3% agreeing, 2.1% neutral, 6.3% disagreeing, and 4.2% strongly disagreeing. Respondents strongly agreed with 52.1%, agreed with 41.7%, and were neutral on the statement that reports created by the system are more reliable than those produced manually. The investigation reveals from respondents' comments that accounting systems offer secure and protected storage of financial data, but manual accounting carries an inherent risk that renders financial information vulnerable to physical loss or theft. Strongly agreeing 37.5, agreeing 39.6%, neutral 4.2%, strongly disagreeing 12.5%, and disagreeing 6.3%. According to the study of the respondents' responses, unauthorized access to information has thus been greatly reduced. Severely agreed 43.8 percent; agreed 41.7 percent; neutral 4.2%; disagreed 12.5 percent; strongly disagreed 2 percent. As long as all transactions have been entered into the system, the outcome has been displayed and analyzed without delay, allowing for the generation of reports for management use. Strongly agreed, 41.7%, in agreement, 4.2%, and disagreed, 8.3%. In contrast to manual accounting, which hinders improvements in asset and inventory management, the table above has been presented and analyzed. Neutral 10.4%, disagreed 10.4%, strongly agreed 20.8%, and agreed 64.6%. The adoption of an AIS aids in streamlining the business' processes, reducing the time required for staff members to complete individual tasks, particularly during the reporting season, according to the analysis in the table above. Of the respondents, 2.1% strongly disagreed, 43.8% agreed, 45.8% agreed, and 8.3% were neutral. An organization that effectively makes use of an accounting information system has the advantage of adjusting to and benefiting from the ever-changing business environment, according to the analysis table of respondents' comments. The perception of respondents that accounting information avoids fraud, mismanagement, and irregularities was strongly agreed by 37.5%, agreed by 47.9%, neutral by 8.3%, and disagreed by 2.1%. Neutral 8.3%, disagreed 8.3%, severely disagreed 4.2%, strongly agreed 43.8%, agreed 35.4%, and strongly agreed 8.3%. According to respondents' levels of agreement with the following claims, it is implied that an accounting information system has advantages: Compared to human accounting, reports created by the system are more dependable. The implementation of an AIS helps to streamline the company's processes by decreasing the staff time in carrying out individual tasks, especially during the reporting season, so that there is no delay in producing reports for management usage. The frequent faults in manual accounting are addressed, such as posting a transaction more than once in the journal and calculation errors. The manual processing of data is eliminated by an accounting information system. As a result, unauthorized access to information is greatly reduced. The ability to generate real-time reporting, which is not feasible with manual accounting, gives organizations the advantage over their competitors in adapting to and taking advantage of the ever-changing business environment. Today's AIS is also cleverly built to carry out complicated calculations that would be challenging to carry out manually.

Table 4.5.1: Analysis of data on challenges facing the use of accounting information systems in the Public Financial Sector

Statements	1		2		3		4		5	
	F	%	F	%	F	%	F	%	F	%
The risk of hacks, and viruses, is constant anxiety when using accounting information	19	39.6	26	54.2	0	0.0	0	0.0	3	6.2

systems, but these problems can be overcome using some precautions and protective methods.										
Power failures might cause some big issues, but they can be avoided.	**15**	**31.3**	**24**	**50.0**	**0**	**0.0**	**8**	**16.7**	**1**	**2.1**
Data loss due to the reasons above besides server damage, backup tapes damage, servers or computers, or backup tapes theft, deletion, etc. is a source of constant anxiety, and it cannot be avoided.	**16**	**33.3**	**14**	**29.2**	**3**	**6.3**	**10**	**20.8**	**5**	**10.4**
Accounting information systems experts have a ridiculously high cost.	**11**	**22.9**	**22**	**45.8**	**7**	**14.6**	**7**	**14.6**	**1**	**2.1**
Computer fraud can easily happen such as payments to fake vendors, theft of social security numbers of employees and contractors, etc.	**12**	**25.0**	**23**	**47.9**	**5**	**10.4**	**4**	**8.3**	**4**	**8.3**
Accounting information systems experts usually require special training courses for the firm's staff and it is very costly considering the advantages	**21**	**43.8**	**22**	**45.8**	**3**	**6.2**	**1**	**2.1**	**1**	**2.1**
There is a lack of IT support.	**12**	**25.0**	**19**	**39.6**	**5**	**10.4**	**9**	**18.8**	**3**	**6.2**
There is a lack of financial resources.	**17**	**35.4**	**18**	**37.5**	**6**	**12.5**	**5**	**10.4**	**2**	**4.2**
There is a lack of management support.	**14**	**29.2**	**26**	**54.2**	**2**	**4.2**	**4**	**8.3**	**2**	**4.2**

Source: Primary Data (2022)

The findings are shown below. The researcher was curious to learn about the difficulties using accounting information systems in the public financial sector. According to the research results in the table above, using accounting information systems raises concerns about hacks and viruses. However, by taking some precautions and using protective measures, these issues can be resolved. Respondents confirmed that they strongly agreed (39.6%) and agreed (54.2%) with these statements. Additionally, according to the research's findings, power outages may result in serious problems, but they can be prevented by strongly agreeing (31.3%), agreeing (50.0%), disagreeing (16.7%), and severely disagreeing (2.1%). Strongly agreed (33.3%), agreed (29.2%), neutral (6.3%), disagreed (20.8.3%), and strongly disagreed (10.4%) were the most common responses to the research findings in the analysis table above, which demonstrate that data loss due to the aforementioned causes in addition to server damage, backup tapes damage, servers or computers, or backup tapes theft, deletion, etc. is a constant source of anxiety and cannot be avoided. According to the research findings in the table above, accounting information systems professionals have an absurdly high cost as indicated by the percentages of respondents who strongly agreed (22.9%), agreed (45.8%), disagreed (14.6%), and severely disagreed (2.1%). According to the research findings in the table above, strong agreement (25.0%), agreement (47.9%), neutrality (10.4%), disagreed (8.3%), and strongly disagreed (8.3%) were all expressed regarding the ease with which computer fraud can occur, including payments to fictitious vendors and the theft of workers' and contractors' social

security numbers. According to the analysis in the table above, respondents strongly agreed (43.8%), agreed (45.8%), were neutral (6.3%), disagreed (2.1%), and strongly disagreed (2.1%) that accounting information systems experts typically require specialized training courses for the firm's staff and that it is very expensive considering the benefits. According to the research results in the table above, there is a dearth of IT support with strong agreement at 25.0%, agreement at 39.6%, neutrality at 10.4%, disagreement at 18.8%, and severely disagreement at 6.3%. The percentages of respondents that highly agreed (35.4%), agreed (37.5%), agreed (12.5%), disagreed (10.4%), and strongly disagreed (4.2%) on the statement are as follows: The percentages of respondents that strongly agree (29.2%), agree (54.2%), disagree (8.3%), neutral (4.2%), and severely disagree (4.2%) with the assertion that there is a lack of management support. According to respondents' perceived levels of agreement, this suggests that the Ministry of Finance and Planning faces the following issues when using accounting information systems: When using accounting information systems, the risk of hacks and viruses is a continual worry, but these issues can be resolved by taking basic precautions and using preventative measures. Experts in accounting information systems typically demand the firm's workers to take particular training courses, which are quite expensive given the benefits. There is insufficient management backing, Power outages may result in significant problems, but they are preventable. Theft of employee and contractor social security numbers, payments to fictitious vendors, and other types of computer fraud are all simply possible despite a lack of funding.

Summary, Conclusions and Recommendations

The purpose of the study was to identify the benefits of accounting information systems, to evaluate the problems associated with their usage in the public financial sector, and to investigate the relationship between accounting information systems and the decision-making process. The following findings from the first objective, which looked at whether there was a connection between accounting information systems and the decision-making process, supported the respondents' degree of agreement: Accounting information helps public sector organizations make decisions (97.9%), computerized accounting information has improved management's ability to make quick decisions (95.9%), public sector organizations' accounting systems have improved internal control structures and internal auditing (95.8%), and public sector organizations' accounting systems have helped rationalize and support administrative decisions (85.4%). The results of the second goal, which assesses whether accounting information systems are beneficial, supported the respondents' degree of agreement. The implementation of an AIS aids in streamlining business operations and decreases the amount of time staff members spend on individual activities, particularly during the reporting season (89.6%).The system's reports are more trustworthy (93.8%) than those produced by manual accounting, If all transactions are recorded in the system (93.7% of the time), there is no delay in producing reports for management usage. The third goal identifies the difficulties in using accounting information systems, which include When using accounting information systems, the possibility of hacks and viruses is a continual worry, but these issues may be solved by taking modest precautions and implementing preventative measures (93.8%), Expert accounting information systems typically require specialized training for the firm's workers, which is relatively expensive given the benefits (89.6%), Management support is lacking (83.4%). Power outages may result in significant problems, although they can be prevented (81.3%). Theft of employee and contractor social security information, for example, is a common form of computer fraud and is easily committed (72.9%), as are payments to fictitious suppliers.

Conclusions

The findings are shown below: There is a connection between accounting information systems and the decision-making process. In public sector companies, accounting information is useful for making decisions, Computerized accounting data improved management's ability to make quick choices. The internal control framework and internal auditing are both improved by the accounting systems used by public sector enterprises. Additionally, the accounting systems help to rationalize and support administrative choices. Accounting information systems have advantages, and the benefits are shown below: Compared to human accounting, reports created by the system are more dependable. When all transactions are recorded in the system, there is no delay in producing reports for management usage. Especially during the reporting season, using an AIS helps the company's processes run more efficiently, saving personnel time spent on specific activities. The frequent faults in manual accounting are addressed, such as posting a transaction more than once in the journal and calculation errors. The manual processing of data is eliminated by an accounting information system, As a result, unauthorized access to information is greatly reduced. In contrast to manual accounting, which has limitations such as poor asset and inventory management, real-time reports are possible. Today's AIS is intelligently designed to execute complicated computations that would otherwise be difficult to complete manually, giving the company that properly utilizes the capabilities of AIS the advantage in coping with and benefiting from the business environment's constant change. The challenges faced when adopting accounting information systems include the following: Although viruses and hacks are a constant concern when using accounting information systems, these problems can be avoided by using preventative measures and common sense procedures. Experts in accounting information systems typically demand the firm's workers to take particular training courses, which are quite expensive given the benefits. There is a lack of management assistance, power outages may result in significant problems but can be prevented, Theft of employee and contractor social security numbers, payments to fictitious vendors, and other types of computer fraud are all simply possible despite a lack of funding.

Recommendations

There needs to be greater knowledge of the use of accounting information systems to encourage their widespread adoption in order for them to be used properly and effectively in the decision-making process. In order to ensure adequate improvement, higher levels of formal education should be promoted together with workshops, training, and retraining of users. In order to realize the full potential of accounting information systems, additional research should be done to assess their influence on public sector decision-making. Since computerized accounting is time-saving and more accurate in terms of financial reporting than traditional methods of accounting, it should have a significant impact on how well government departments work. The government should take steps to guarantee that record-keeping is done consistently every day since it enhances the performance of government ministries. The effect of financial record-keeping on the performance of government ministries. In order to be able to quickly interpret the information, directors should have understanding of accounting as well as general computer abilities. They ought to receive periodic training on how to use accounting data for computerized decision-making. The Ministry of Finance's management should occasionally undertake in-service training for accountants to improve their activities that are delivering reliable information for management usage, in addition to hiring qualified accountants to handle the processing of accounting information. Particularly in the segmental areas, where their report is included in the main report that is delivered to management, management should make sure that jobs are correctly assigned to staff members who are qualified for them in order to assure quality and timely jobs. The timely presentation of the

management for prompt decision-making will be impacted if there are delays in sections of the report representing their report for final compilation. The study advises that the Ministry of Finance management give all the facilities needed by the sections to facilitate their work as rapidly as possible in order to accomplish this. Additionally, the management needs to make sure that the accounting departments only employ accountants, since this will have an impact on the caliber of the work that is generated. The Ministry of Finance and Planning needs to improve the performance of the accounting information system to deliver high-quality decision-making. Introducing the most recent accounting information software is one example.

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