BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTANCY

TO EMPIRICALLY DETERMINE THE ADVANTAGES OF COMPUTERIZED ACCOUNTING SYSTEM OVER MANUAL ACCOUNTING SYSTEM.

BY

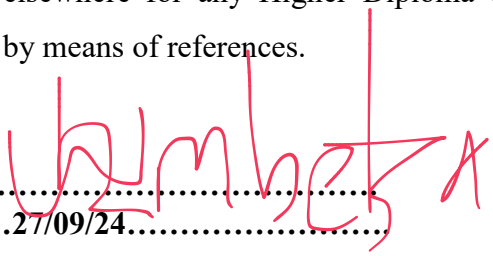
(B200459A)

A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS OF THE BACHELOR OF ACCOUNTANCY HONOURS DEGREE

JUNE 2024

DECLARATION

I, B200459A do hereby declare that this project has been the result of my effort and such work was not presented elsewhere for any Higher Diploma or Degree. All additional information was acknowledged by means of references.



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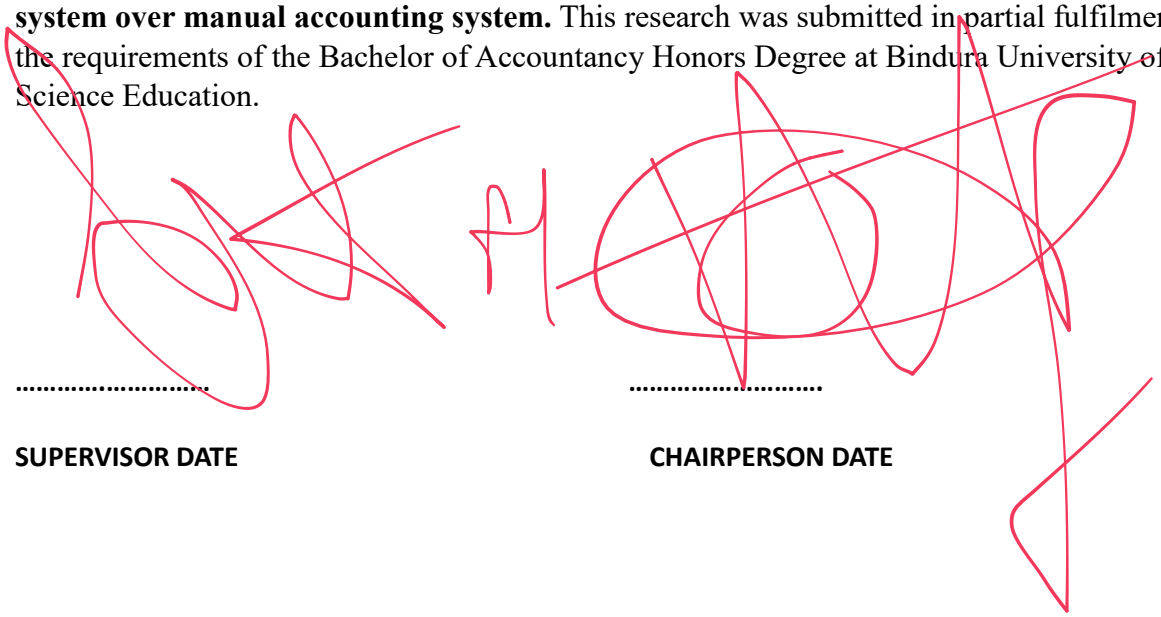
APPROVAL FORM

The signatory attests to having reviewed the dissertation. of **B200459A** with registration number B200459A entitled: **To empirically determine the advantages of computerized accounting system over manual accounting system.** This research was submitted in partial fulfilment of the requirements of the Bachelor of Accountancy Honors Degree at Bindura University of Science Education.



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SUPERVISOR DATE **CHAIRPERSON DATE**

RELEASE FORM

Name of author **B200459A**

Project title: **"To empirically determine the advantages of computerized accounting system over manual accounting system"**

Firm: African Distillers Ltd

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Degree granted **2024**

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DEDICATION

I sincerely dedicate our research to my parents who have always served as my inspiration. They have instilled in me the motivation and self-control to approach a task with zeal and resolve. This research effort would not have been possible without their affection and support.

The research project required further dedication to my siblings, friends, classmates, mentor, and other family members who offered guidance and motivation to complete the study.

I conclude by dedicating this study to the All-Powerful God, who I thank for providing me with a healthy existence as well as for his guidance, strength, mental capacity, protection, and abilities. I offer you all of these.

ABSTRACT

In this study, the benefits of a computerized accounting system over a manual one are objectively determined with reference to the head office of African Distillers Ltd. in Harare, Zimbabwe. The purpose of the study is to evaluate and compare manual and computerized accounting systems to ascertain which is more effective and efficient in terms of data retrieval, storage, accuracy, and backup. Primary and secondary sources of information were consulted, including the internet, textbooks, journals, interviews, and surveys. Questionnaires were assessed using basic percentage computations in a variety of formats, including tables, pie charts, bar graphs, line graphs, and frequency tables. It has been discovered that although software accounting systems are more costly to run than manual accounting systems, they are more accurate, able to manage a greater volume of data, and offer data retrieval and backup. Because computerized accounting systems allow businesses to get more data and ensure accuracy in less time, it is recommended that they be used by them to increase productivity. To avoid money being lost through fraud and forgeries, managers and accountants should provide software developers with progressive information about their business activities. Theoretical and practical components of software accounting should be provided to those studying accounting as a career.

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Firstly, I would like to thank the Almighty for being with me throughout this journey until the completion of this research. God did! Furthermore, I wish to express my gratitude to my supervisor, who found time to read and edit this mini-dissertation's drafts and guided me to improve my work. l extends my heartfelt appreciation for his consistency, patience, and willingness to assist me throughout the completion of this work.

I want to thank my family for their love and words of encouragement. My dearest big brother CA Wendy, am blessed to have a big brother who inspires me as you do. Thank you for the motivation and financial support you gave me from day one. I would not have gone this this far it was not for you. My parents, Mavis and Ephraim thank you for your prayers, devotions, and encouragements, which strengthened me, and to my big sister Advocate Yolanda Tsitsi, who has been constantly reminding me that she looks up to me, thank you for support and consistency in always checking up on me and my progress as this encouraged me to push harder.

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Contents

LIST OF TABLES

LIST OF FIGURES

CHAPTER I

INTRODUCTION

1.0 Introduction

This chapter provides an overview of the study's purpose, topic, and goals as set by the researcher. The chapter will start with the study's history using the cone funnel method, after which it will go into detail on the subject and explain why the study is being conducted in that particular area, and outline the goals of the investigation.

It additionally seeks to highlight the problem statement, which functions as a claim outlining the issue a study attempts to solve and illustrating the discrepancy between the studies that are conducted and the conclusions drawn from them. This chapter moves forward by presenting the main goals of the research that the researcher is concentrating on, elucidating the purpose of the study and the rationale behind its pursuit. Furthermore, the research will provide a clear overview of the study's importance and research questions, which were developed from the objectives establishing. The conceptual framework and theoretical framework for the study, as well as ideas related to it, are clearly demonstrated by the research. The study's limits, presumptions, boundaries, research methods, and project plan that ought to be discussed. At the end of this chapter, important concepts are defined, and the chapter is summarized.

1.1 Background of the study

The double-entry accounting system, created in 1458 by Benedetto Contrugli, revolutionised bookkeeping and began the long history of accounting. Additionally, Luca Bartolomeo de Pacioli created a notebook, ledger, and memo system for keeping records. The adding machine, created in the 1880s by American William Burroughs, allowed accountants to do maths more quickly and accurately. In 1890, Herman Hollerith created a punch-card device to expedite data processing for the United States Census. By poking holes in cards, this creative system collected data and could recognise patterns to extract pertinent data. When Hollerith formed IBM, he brought the punch-card idea to the private sector, and by 1907, companies were utilising punch-card accounting machines.

In 1955, accounting made significant progress towards its current state when a business purchased its first computer for accounting purposes. General Electric bought the UNIVersal Automatic Computer, or UNIVAC, following World War II so that it could process payroll in its factories (Bellis, 2019). Rather than using punch cards, the UNIVAC stored data on magnetic tape. Thus, this illustrates the history of computerised accounting and accounting in western nations (HistoryEditors, 2022).

On the other hand, the majority of specialists in Africa, such as Mahher (2017), proposed that computerised accounting originated in South Africa during the early 1800s when tabulating apparatus from IBM's predecessor business was employed. The IBM 407 Accounting Machine was the most sought-after device at the time. Using punched cards, the system generated reports and records (Editors of Encyclopaedia Britannica, 2022).

The sole goal of the Computer Society of Zimbabwe's founding in 1974 was to advance the computer industry and all of its employees. The Computer Society (2022) aimed to educate the general public about the application and advancement of Electronic Data Processing, or what is now more often referred to as Information and Communication Technologies (ICTs). It established itself with the goals of uniting computer users, establishing industry standards, and advancing computer use in academic, scientific, and commercial settings. The first invasion of microcomputers and a plethora of new supply firms coincided with the country's independence in 1980, posing whole new difficulties to the sector and CSZ (Fairwell, 2019).

Based on existing literature, companies must maintain precise and updated accounting, inventory, and statutory records because, as they grow, they attract new customers who increase their market share, penetrate fresh markets, and keep up with constant changes in information systems (Huser & Machajewski, 2021). Many have concluded that the use of these systems, with their many advantages over manual accounting systems, is what propels commercial organisations' growth through corporate reporting through computerised accounting systems; as evidenced by these systems' many advantages over manual accounting systems, computerised accounting systems are gradually replacing manual accounting in a wide range of businesses (Leonard, 2019, pp. 5-6).

Computerised accounting systems have largely replaced manual accounting systems as a result of information technology advancements. The goal of computerised accounting systems is to report

financial transactions and produce accurate and timely financial reports that can be used by management and other users to make decisions. Hurst and Machajewski (2021), page 10. various people have concluded that corporate reporting through computerised accounting systems is what propels the growth of commercial firms because of the various advantages of utilising computer systems.This was demonstrated by several benefits of computerised accounting as compared to manual accounting systems. Because of this, computerised accounting systems are replacing manual accounting in all kinds of businesses (Leonard, 2019, pp. 5-6).

Different enterprises and organizations employed the manual way of accounting business transactions before the emergence of computerized accounting systems in the four corners of the earth. However, the volume of transactions also rose proportionally as a result of the expansion of those industries. As a result, manual methods for producing, distributing, and preserving records were discovered to be inefficient (Shpak, 2019). As a result, the introduction of computers in those activities is eroding away and replaced the traditional manual way. Traditionally, bookkeeping was done by hand, by a trained bookkeeper, using records, interpretation books, receipts etc (Surbhi, 2018, p. 7). However, the increasing sophistication of technologies today, computerized bookkeeping is still popular because of its accuracy, speed, and efficiency.

Accounting has a colorful and exciting past. Benedetto Contrugli created the double-entry accounting system in the Republic of Ragusa in 1458. This system is often referred to as any bookkeeping system that requires a debit and/or credit entry for each transaction. Accounting was transformed by the double-entry system (Technology & Innovation, 2020).

In addition, the Italian mathematician and Franciscan friar Luca Bartolomeo de Pacioli created a record-keeping system that included a notebook, ledger, and notes. It is evident from this that accounting was done by hand using pens, paper, and pencils (Giroux, 2020).

Due to their ongoing search for methods to enhance accounting, inventors started creating machines for mathematical computations (Woodford, 2020). In the 1880s, for example, William Burroughs, an American, invented the adding machine. Internal memory and other crucial computer components were absent from early adding machines. However, they enabled more rapid and precise calculating performance for accountants (Dennemeyer, 2021).

By the end of the century, technology was still advancing. Herman Hollerith, a German inventor, developed a punch-card system in 1890 to speed up data processing for the US Census. These creative tabulating machines recorded data by making a pattern of holes on cards (Ribeira, 2020). The machine might also be able to read these patterns, in which case it would pull up pertinent information. Hollerith introduced the punch-card concept to the business world when he founded IBM. Punch-card accounting systems were used by firms by 1907 (Heagy & Lehmann, 2018).

In 1955, accounting made significant progress toward its current state when a business purchased its first computer for accounting purposes. General Electric bought the UNIVersal Automatic Computer, or UNIVAC, following World War II so that it could process payroll in its factories (Bellis, 2019). Rather than using punch cards, the UNIVAC stored data on magnetic tape. Thus, this illustrates the history of computerized accounting and accounting in western nations (HistoryEditors, 2022).

On the other hand, most specialists in Africa, such as Mahher (2017), proposed that computerized accounting originated in South Africa during the early 1800s when tabulating apparatus from IBM's predecessor business was employed. The IBM 407 Accounting Machine was the most sought-after device at the time. Using punched cards, the system generated reports and records (Editors of Encyclopaedia Britannica, 2022).

The Computer Society of Zimbabwe was established in 1974 with the sole purpose of advancing the interests of the computer industry and its workforce. Education about the use and advancement of Electronic Data Processing, or what is now more commonly referred to as Information and Communication Technologies (ICTs), was one of the Society's main goals (ComputerSociety, 2022). It established itself with the goals of uniting computer users, establishing industry standards, and advancing computer use in academic, scientific, and commercial settings. The first invasion of microcomputers and a plethora of new supply firms coincided with the country's independence in 1980, posing whole new difficulties to the sector and CSZ (Fairwell, 2019).

Under the direction of the Zimbabwe Technology Company (ZITCO), China has helped Zimbabwe develop its first computer and laptop assembly plant in Southern Africa. Zimbabwean fixed phone provider TelOne and Chinese company Inspur have partnered to form ZITCO (Karombo, 2020). With a capability to build 150,000 computers annually, ZITCO is the first company to assemble computers locally. The Posts and Telecommunications Regulatory Authority (Potraz) reports that

increasing rates of active internet use and mobile penetration—58.9% and 88.2%, respectively—indicate that Zimbabwe is becoming more digitally connected. The tech gadget assembly center is "looking at assembling desktops, laptops, tablets and other ICT devices" in the Harare factory, according to TelOne engineer Jeremia Munembe (2020). On the other hand, Zimbabwe implemented computerized accounting systems because of this.

According to the body of research, businesses that expand draw in new clients who help them expand their market share, enter new markets, and stay abreast of the rapid advancements in information systems. As a result, they need to keep extremely accurate and current accounting, inventory, and statutory records (Huser & Machajewski, 2021). Due to the enormous volume of accounting transactions and the growing risk of information errors brought on by the complexity of these accounting systems, a system that could store and process accounting data more quickly as well as with greater storage and processing capacity was therefore required (Schofield, 2021). As a result, accounting software programmes were eventually created and made accessible.

Computerized accounting systems have largely replaced manual accounting systems because of information technology advancements. The goal of computerized accounting systems is to report financial transactions and produce accurate and timely financial reports that can be used by management and other users to make decisions Hurst and Machajewski (2021), page 10. Due to the numerous benefits of using these systems, many have come to the conclusion that corporate reporting via computerised accounting systems is what drives commercial organisations' expansion. This was demonstrated by the many advantages of computerised accounting over manual accounting systems; Hence, computerised accounting systems are replacing manual accounting in all kinds of businesses (Leonard, 2019, pp. 5-6).

Prior to the widespread adoption of computerized accounting systems worldwide, various businesses and organizations conducted their accounting operations manually. However, as those industries grew, so did the number of transactions, increasing proportionately. Consequently, it was found that manual techniques for creating, disseminating, and maintaining records were ineffective (Shpak, 2019). Consequently, the use of computers in certain tasks is becoming less common and has supplanted the manual approach. In the past, a professional bookkeeper would handle all aspects of bookkeeping by hand, using tools like receipts, interpretation books, and records (Surbhi, 2018, p. 7). Nevertheless, despite the modern technology' growing sophistication,

computerized bookkeeping is still widely used due to its precision, speed, and effectiveness. Because of its accuracy, speed, and promptness, computerized bookkeeping continues to be popular despite the advancement of knowledge and technologies in modern times.

1.2 Statement of the problem

Nowadays, most companies and organizations still manage their accounting systems by hand. This manual accounting system was initially used to meet the organization's information needs, but due to business expansion and diversification as well as technological advancements that have made it more challenging to adapt information technology to meet the demands of the modern business environment, the system has repeatedly failed in recent years. As a result, businesses and organizations typically encountered a variety of issues when utilizing this manual accounting system. These issues included the inability to handle a large enough volume of data accurately and quickly, inadequate data storage and retrieval, which frequently led to the loss of important records, incorporating final updates, and the unsightliness of the information, which suggested that it was necessary for making informed decisions. This keeps happening because of inadequate retrieval and an inability to gather a significant amount of data in the allotted time. All these issues have the potential to severely deplete already limited resources and obstruct the expansion, stability, and advancement of the organization. Therefore, to address these issues with the manual accounting system, an integrated accounting software system that records, analyzes, retrieves, reports, interprets, summarizes, and processes financial and non-financial accounting transactions has been developed.

1.3 Objectives of the study

The primary goal of this research project is to objectively ascertain the benefits of computerized accounting over manual accounting. The following are the goals that the research is intended to accomplish:

1. To confirm that a computerized accounting system is capable of handling and storing a greater amount of data or information than an accounting system that is manual.
2. To determine whether the computerized accounting system makes data or information backup and retrieval simple, or if the manual accounting method does.

3. To determine whether using a computerized accounting system for reporting improves effectiveness and efficiency compared to using a manual accounting system.
4. To ascertain whether computerized accounting systems, as opposed to manual accounting systems, serve to improve accounting statement accuracy and reduce the likelihood of fraud.

1.4 Research Questions

The research project poses questions to which the study aims to offer an answer. The research study was the focal point of the inquiries, which were created specifically for the field the researcher is researching. Consequently, the following research questions are presented to further the goals of the study:

1. Can an accounting system that is computerized handle and keep a larger amount of data or information than one that is manual?
2. Is it possible for a software accounting system to easily retrieve and backup data or information more efficiently than a manual accounting system?
3. Does using a computerized accounting system for reporting improve efficacy and efficiency over a manual accounting system?
4. Compared to manual accounting systems, do computerized accounting systems help to minimize fraud opportunities and improve accounting statement accuracy?

1.5 Justification of the study

The motivations and justifications that the researcher used to justify conducting the research study are revealed; these are the factors that are thought to make research valuable and advantageous.

1.5.1 To the Student

The research is being done in part to fulfill the criteria for Bindura University of Science Education's Bachelor of Commerce Honors in Accounting degree. The study project also makes it possible to evaluate the theoretical courses taken and their applicability to real-world situations. The purpose of the research project is to help the student improve their research abilities.

1.5.2 To Bindura University of Science Education

- The institution is motivated to invest resources in learning how to prepare financial statements through either manual or electronic accounting.
- Students who wish to conduct research in the same field might use it as a reference.
- The University will be granted access to a copy of the document for use in the library by upcoming accounting students who may build upon this research in the future.
- This study will hold greater significance for the entire academic board, since it will serve as a valuable reference for future research. Additionally, it will add to the body of knowledge about the advantages of manual and computerized accounting and enhance the university through useful suggestions.

1.5.3 To the organization

Comparing computerized accounting with manual accounting is the focus of the research. The accounting industry should be able to benefit from the study's findings as computerized accounting offers many advantages. Within the context of an increasingly computerized society, the study analyzes the abilities of manual accounting and compares them with relatively new computerized solutions for the accounting and auditing departments.

1.5.4To the stakeholders

The public, who might not have the chance to study pertinent tests on both manual and computerized accounting systems, is given access to this knowledge.

1.6 Assumptions of the Study

The study was carried out on the following assumptions.

- It was presumed that the adoption of computerized accounting was appropriately managed to ensure efficacy, encompassing organizational education.
- Every computerized accounting system that a business adopts carries some hazards that could potentially impact the corporate organization.
- The researcher assumes that the interviews will answer the questions objectively and

that the respondents will score the situations honestly.

- It is presumed that the data is consistent within the specified time frame.
- The selected sample is a good representation of the overall population.
- The majority of businesses operating in international markets have integrated computerized accounting into their accounting procedures.
- Access to secondary data pertinent to research will be provided.
- The knowledge that is gathered for this research will be precise.
- Throughout the duration of the study, the researcher will maintain good health.

1.7 Limitations of the study

In general, no research study can be completed without requiring a significant amount of time and free resources to collect the necessary data. Nevertheless, the researcher ran into a few issues and difficulties while doing this investigation. The primary constraints on this study project are financial resources, time, and the availability of reliable data.

1.7.1 Time constraints

The amount of time the researcher had to do research was constrained. There was insufficient time to develop a solid research project. The researcher made the sacrifice of working on weekends and holidays to get around the time restrictions.

1.7.2 Financial constraints

Since this research involves typing, printing, photocopying, binding, transportation, and the internet, the researcher is unable to rule out the issue. The research project was limited because there was no material available to work with. To get above these financial limitations, the researcher borrowed money from parents, friends, and promoters to finish the work study.

1.7.3 Access to information

Due to the use of estimations, information derived from financial reports is not always 100% correct; however, all assumptions and decisions were made in accordance with international standards. This implies that the research's findings will be trustworthy and honest with the reader. Moreover, the data that was utilised wasn't exclusively collected for this study. However, caution

was made to select data that was pertinent to this investigation; as a result, the validity and reliability of the study's findings were preserved.

1.8 Delimitation of the study

1.8.1 Geographical delimitation

This study was conducted at Afrian Disillers Ltd in Harare, Zimbabwe, with the aim of empirically determining the benefits of computerized accounting over manual accounting. The study was primarily limited to accountants and auditors who have adopted and possess a sufficient understanding of the use and advantages of computerized accounting systems.

1.8.2 Theoretical delimitation

The research's theoretical framework primarily focused on problems relating to the progress of computerized accounting over manual accounting and how such developments have been harmonized to become globally acknowledged. After that, it will focus only on how the organizations have adapted and applied them in the Zimbabwean context.

1.8.3 Time delimitation

The proposed time scale of the study was from year 2023 to year 2024.

1.9 Definition of terms

Accounting

Accounting is the process of documenting and condensing financial and business transactions, then analyzing, confirming, and reporting the outcome for the benefit of the organization so that users may evaluate the information and make decisions (Powell, 2022). To put it another way, it's the process of compiling financial data such that shareholders and other stakeholders may easily grasp it (Corporate Finance Institute, 2022, p. 2).

Manual accounting

A manual bookkeeping system is one in which records are kept by hand exclusively—that is, without the use of a computer system (Winston, 2021, p. 7). Rather, transactions are documented in journals, from which a set of financial statements is manually assembled using the data. Manual accounting keeps financial records and records using physical registers and account books, as well as the book of original entry (Shpak, 2019, pp. 3-6). Every computation is done by hand.

Furthermore, entries are adjusted to correct errors; backups are not feasible due to the extremely slow speed.

System

It is a part that, via connections or interactions, gets structured into a complex whole (Verma, 2017), Thus a system is a group of linked components that work together to accomplish a shared goal by taking in inputs and producing outputs through a prearranged transformation process, according to Webster (2022, p. 30).

Software

Software is defined as programming code that runs on computer hardware and helps a computer accomplish a task (Huser & Machajewski, 2021, p. 50). A device's applications, scripts, and programs are collectively referred to as software. It may be regarded as the computer's variable component. The programs and symbolic languages that govern hardware function are known as software (Johnson, 2021).

Computerised accounting

Computerised accounting is defined as the use of computers for accounting processes or duties. It comprises electronically recording and analysing financial transactions using accounting software (The Investors Book, 2022, p. 3). Computerised accounting is one information system that uses artificial intelligence. It also includes the automation and integration of accounting systems. The creation of the reports and the data entry both adhere to GAAP. GAAP stands for "Generally Accepted Accounting Principles."

1.10 Project outline

The project's second chapter, which addresses the literature review, presents an overview of relevant literature. The chapter reviews the theoretical and conceptual framework that enables it to achieve its goals, as well as the empirical literature that examines a variety of ideas, claims, developments, and conclusions made by other scholars and writers regarding the advantages of computerized accounting over manual accounting. Chapter III then turns to research methodology, which covers the study's methodology, including the research paradigm used, the research decision, the study population, sampling procedures, data collection procedures, data analysis, and

presentation techniques. The study's limitations are additionally emphasized by the research methods used. The study results are presented, discussed, and analyzed in Chapter IV, Research Findings and Data Analysis. The results are summed up and the study's recommendations are outlined in Chapter V, which is devoted to summary, conclusions, and recommendations. In addition, it emphasizes the research's accomplishments and ends with recommendations for more research.

1.11 Summary

The subject matter was introduced in the chapter. Included in the study were an introduction, background information, problem statement, research aims, study importance, delimitations, and limits. The research objectives and research questions delineated the aim of the study. nevertheless, the researcher will examine pertinent theoretical and empirical literature in the chapter before this one concerning the adoption of computerized and manual accounting. This will be related to the goals outlined in Chapter One and will involve discussing the opinions of other writers. The review of related literature is examined in the upcoming chapter.

CHAPTER II

LITERATURE REVIEW

2.0 Introduction

The researcher presented the issue, the study's background, the problem statement, the research aims, the study's relevance, its delimitations, and its limits in the first chapter prior to this one. The research objectives and research questions provided an overview of the study's goal. However, the researcher introduced the following chapter, which will evaluate pertinent literature to the investigation, prior to the research study. A literature is defined as a review that offers an overview of the current state of knowledge in an area by critically analyzing the research that has already been done on a given topic or issue Onwuegbuzie, A. (2016).

To uncover different writers' points of view, the pertinent theoretical and empirical literature study pertaining to the adoption of manual and computerized accounting, related to the objectives mentioned in Chapter One, will be discussed. The key characteristics of the computerized accounting system and its advantages over the manual system will be revealed through a discussion of the comparative analysis between the computerized and manual accounting systems, their benefits, and drawbacks, and how successful they are in an organization.

2.1 Conceptual framework

2.1.1 Computerised Accounting

In simple terms, computerized accounting systems are simply software tools that we can use for accounting. Stated differently, they facilitate the digital upkeep of accounting records (D'Angelo, 2022). Using the information users provide, they even automatically produce financial statements. Software for tracking all your business's accounting transactions is what makes up an automated accounting system. According to Gaffney (2018), the system's goal is to produce financial output for tax return data, monthly reports, annual financial statements, and other report configurations that are used to assess the operational efficiency and profitability of your company.

The use of computers for accounting duties or procedures is referred to as computerised accounting. It comprises electronically recording and analysing financial transactions using accounting software (J, 2022). An automated accounting system is software that streamlines financial record-keeping and reporting processes to increase efficiency, precision, and

manageability. It eliminates pointless steps, reduces the need for human data entry, and lessens the possibility of accounting errors thanks to built-in controls (D'Angelo, 2022).

A good example of a computerized accounting system is SAP. This well-known software keeps records, creates financial statements, and accepts accounting data. Additionally, computerized accounting systems can also be represented by billing machines similar to those found in shopping centers. They provide the computation of billing amounts, the reduction of discounts, and the addition of client data.

2.1.2 Manual Accounting Overview.

Records are kept manually in a manual bookkeeping system that is, without the use of a computer system. Instead, data from transactions documented in journals is manually assembled into a set of financial statements (Steven, 2022). All relevant accounting rules, methods, and recommendations for an organization are outlined in an accounting manual (SMITH, 2021). It is an internal tool created by the company that can be used for cross training employees, as a reference tool, or to train recently hired staff. A manual accounting system will have many ledgers with separate books to record different account types, such as assets or expenses (Wills, 2022). The company's financial statements will be produced using the information entered into these ledgers (KENTON, 2021). Transactions are manually entered into books and pads of paper in manual accounting systems. The relevant information, including transaction date, description, and amount, is divided into multiple rows and columns on accounting sheets (Wills, 2022). Because manual accounting systems may be less expensive than specialised accounting software, small businesses can use them to reduce expenses on items like computer equipment, software licence fees, and personnel training (KENTON, 2021).

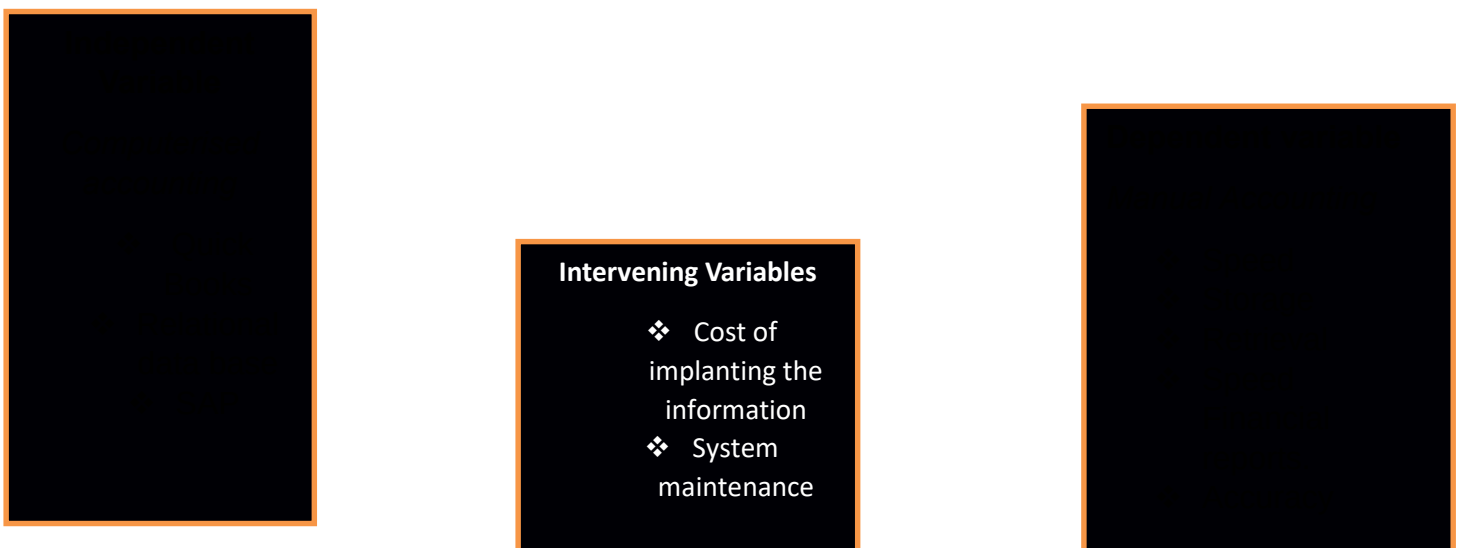


Figure 2.1.3 Conceptual Framework

Source: Adapted and modified from Chasers (1995), Cosserat (1999), Ridiey and Chambers (1998)

The study's conceptual framework explains the correlation between independent and dependent variables. The adoption of a computerized accounting system was the dependent variable, whereas the information technology infrastructure, installation costs, and user impression were the independent variables. As can be seen from the above, accounting systems rely on information technology. Without IT resources, such as computers, servers, and other hardware, the system cannot function. IT staff is responsible for managing these resources. A network is also necessary for the accounting system to communicate, for instance, with African Distillers Ltd's head office in Harare. All the previously mentioned resources are expensive and require ongoing maintenance to prevent system overload and malfunction.

2.1.4 Evolution of computerised Accounting

Up until recently, the most widely used accounting approach was manual accounting. For this reason, businesses required to hire a bookkeeper or accountant on a full- or part-time basis (Giroux, 2020). They would create books and ledgers by hand, physically record transactions, and make financial statements. All accounting tasks required to be completed by hand on paper (BROCK, 2022).

Later, the accounting process migrated to computerized platforms such as billing machines. People utilized these devices in stores; they looked like typewriters and calculators (Woodford, 2020). Among other things, they recorded billing information, subtracted discounts, and calculated net totals. Despite lacking internal memory and other essential computer functions, adding machines allowed accountants to perform calculations more quickly and precisely (Bacungan, 2022).

Newer technology brought with it the ease of use of computerized systems in accounting. To speed up data processing for the U.S. Census, inventor Herman Hollerith created a punch-card machine by the end of the century (Ribeira, 2020). They made it possible for users to input accounting data instantly. In addition to producing fundamental results, these technology advancements aided in the recording of complex transactions (Hawkridge, 2020, pp. 55-70)

In this context, the Transaction Processing System was the most significant breakthrough.

Let's examine it in more detail.

2.1.5 Transaction Processing System (TPS)

The recording and processing of various business transactions is greatly aided by the Transaction Processing System. In simple terms, it processes, stores, verifies, records, stores, and displays data (Antenko, 2022). The company using it will be able to access this data later and utilize it for different objectives.

The TPS uses various steps and procedures to carry out its duties. Following are a few of these procedures:

- **Input of data:** First, the user must feed the system with data by using input devices such as a keyboard, mouse, interactive screen, or barcode scanner (Indeed Editorial Team, 2022).
- **Validation of data:** The system then makes use of several programs to compute and verify the data that users have input.
- **Processing of data:** Following data validation and accuracy, validity, and completeness checks, the system processes the data in accordance with user directions (White, 2020).
- **Storage of data:** Data is then stored by the system in either its long-term or short-term memory after processing. This is determined by the user's directive (Antenko, 2022).
- **Reporting of information:** Finally, information is the term used to describe processed data that is presented to the user in a preset manner (White, 2020).

Additionally, real-time accounting functions are carried out via the Transaction Processing System. Users can utilize the internet to digitally edit and use this data. The language used to store and display the reports produced by the system is called Structured Query Language.

Table 2.1.6: Difference between manual accounting and computerised accounting system

Parameter of Comparison	**Manual Accounting**	**Computerized Accounting**
Meaning	Surbhi.S (2018) defines manual accounting as an accounting technique where financial records are maintained through the use of physical registers and account books.	In computerised accounting systems, financial transactions are electronically recorded using accounting software (Surbhi.S, 2018).
Recording	Recording is possible through book of original (Vitez, 2022) entry. It is possible to record using the original entry in the book (Vitez, 2022).	The data content is kept in a specially designed database (Vitez, 2022).

Calculation	All computations are done by hand	Once the data is sent into the computer system, it does the calculations
Speed	It is a time taking process (slow) (Surbhi.S, 2018)	The process of accounting is much faster. (Surbhi.S, 2018)
Margin of errors	It is liable to error. There is a possibility of human mistake in computations and accuracy because the accounting is done manually.	Software-assisted accounting is automated, highly error-free, and accurately records transactions.
Accuracy	Since data processing and report production are handled by personnel, resulting in inaccurate information, the records are manually kept using paper-based account books, making them prone to errors (Ruchi, 2022).	The software ensures that all data is kept accurate and methodically maintained. (Ruchi, 2022).

Financial Statements	It is created by accountants at the end of of each quarter or fiscal year.	It is continuously prepared. It is available with just a button click.
Trial balance	It's provided when required	Trial balance can be provided any time.
Backup data	Data backup is hard or impossible to maintain.	Transaction entries are saved and backed up
Used By	Due of their lower volume of transactions, small companies and traditional dealers uses it (Surbhi.S, 2018).	Large corporations and enterprises with a high transaction volume are the main users of it (Surbhi.S, 2018).

Source: Primary Data (2024)

2.1.7 Advantages of using accounting software systems.

Speed

A computerized accounting system processes accounting data more quickly than a manual one; statements, reports, analyses, and other necessary information can be generated with just a few clicks (Coleman,Co, 2016). This is because computers do tasks significantly faster than people do, saving you hours of labor every week by automating time-consuming manual bookkeeping and accounting procedures (Pires, 2020). For example, most computers in use today can process 100 million computations in a second.

Storage

Computers can store a very big amount of data. They can store enormous volumes of information or data. Computers can store enormous amounts of data in incredibly small physical spaces. (Pires, 2020) Contemporary computers has the ability to digitally store images and audio files in addition to data (Coleman,Co, 2016).

Greater accuracy

The computer has very great accuracy, and it does all calculations with the same precision. Errors are not the result of technology weaknesses but rather human error; user error or inaccurate data are the primary causes of errors. After you provide data, it automatically does additions, subtractions, and calculations, preventing clerical errors and omissions in records and speeding up the process overall (Coleman,Co, 2016). If you make changes to your data, you can update many cells in multiple sheets using accounting software instead of having to do it by hand. As a result, any modifications you make to your financial statements and reports will be automatically reflected, assisting you in maintaining error-free data (Pires, 2020).

Financial Statements:

Under a manual accounting system, the general ledger is accommodated at year-end, and the adjustments for each record are compiled to create a financial statement arrangement for evaluation and management (Saudi, 2018). This enables a business director to monitor an organization's financial performance over time and solve concerns before they become dangerous.

Improved Accounting Security

This implies that your data is much secure than if it were stored on an office shelf since it is protected by multiple layers of advanced encryption methods. The nicest element is that your data is constantly synchronized (Deskera, 2022). It is therefore both clean and more secure. To put it more clearly, accounting data had to be regularly backed up when companies used desktop-based accounting software (Pires, 2020).

Ability to Collaborate

Many software programmes allow business owners to set permissions so that an independent accountant or bookkeeper can examine the data. With only one mouse click, business owners may sync information with credit and bank accounts and import data. This makes it possible for business owners to quickly balance accounts and record the precise data that has to be confirmed by key advisors (Kimberlee, 2019). Business owners ought to assess their best options. Consider creating backups on other hard drives or in the cloud to guarantee accurate records are retained in the event of problems (Coleman, Co., 2016).

Lower of operating costs

A computer saves time and is a dependable tool. The amount of work completed with the aid of a computerized system leads to economy and reduced operational expenses. All of the processes, however, can be automated using an accounting system to expedite completion (Kanya, 2022). This system has lower total operating costs than a traditional one; in addition, you save money on different accountant fees, report development, paper filing, and maintaining flawless accounting records. Coleman, Co. (2016).

Minimises mathematical errors

Errors are almost nonexistent when using computers for mathematical tasks, unless data entry goes wrong (Pires, 2020). On the other hand, an accounting system automates the calculating process.

It is also capable of identifying mistakes like duplicates. Naturally, accountants may concentrate more on jobs requiring their talents and don't have to spend as much time correcting data (Kanya, 2022).

2.2 Theoretical Framework

The major theories pertaining to the study's topic were covered in this section. The Unified Technology Acceptance User Theory, Diffusion of Innovation Theory, and the Technology Acceptance Model (TAM) were among the theories.

2.2.1The Technology Acceptance Model (TAM)

The Information Systems Theory known as the Technology Acceptance Model (TAM) simulates how users of new technologies are adopted. According to the model, when and how people adopt new technologies when they are introduced to them is determined by two different factors. According to Davis (1989), there are two factors: perceived ease of use (PEOU) and perceived utilitarian (PU).

The Technology Acceptance Model (TAM; Davis, 1989), which has been one of the most important theories of technology acceptance, states that perceived ease of use and perceived utility are the two main elements influencing an individual's desire to utilise new technology (Scherer et al., 2019). The TAM, either in its extended model (Venkatesh and Davis, 2019) or in its original form (Davis, 1989), has served as a basic framework for a variety of transdisciplinary investigations. When attempting to comprehend and make sense of user behaviour during the deployment of information systems, the TAM model has shown to be a helpful theoretical tool.Numerous empirical investigations have tested the model, and every time a set of methods utilising it has yielded statistically significant results. However, because parsimony isn't very useful in describing user behavior, it's both a big drawback and one of TAM's strengths. Numerous authors have expanded TAM with new structures in response to its inadequacies.

Al-Emran, et al., 2018), used TAM, for example, and expanded it to include additional factors like perceived accessibility, perceived affordability, perceived security, perceived convenience,

perceived satisfaction, and perceived support to study the success factors linked to the use of accounting software (Klee, 2016). modelled the adaptation of a computerized accounting system, expanding TAM to study the behavior of consumers toward the adaptation of a computerized accounting system. In a similar vein, Araújo & Casais (2020) used TAM in addition to elements including perceived convenience, security, and trust.

According to (Beer et al., 2017), a person's attitude toward computerized accounting can influence how they use it. It depends on the user's beliefs and the value they were seeking when utilizing the technology. Accountants have found that computerized accounting systems are useful not only for in-person communication but also for making decisions based on their interests as they look for ways to keep business group reservations made online (Davis, 1989). Furthermore, the process will be more accurate and efficient when there is a lot more integration than with previous systems. The basis of TAM was necessary to analyze the impacts of perceived usefulness (PU) and ease of use (PEOU) on the intention to use a computerized accounting system as the dependent variable when investigating the actual usage of computerized accounting systems (Davis, 1989).

2.2.2 Unified Technology Acceptance user theory

Venkatesh et al. (2003) proposed the Unified Technology Acceptance User Theory (UTAUT), which was developed by reviewing and combining eight IT adaption theories. These theories included the Social Cognitive Theory, the Model of PC Utilisation, the Theory of Planned Behavior/Technology Acceptance Model, the Motivational Model, and the Diffusion Theory of Innovation. The UTAUT aims to clarify users' intents as well as their actual usage patterns when utilising an information system. According to the theory, there are four main constructs: social influence, which measures how much a person's emotions, opinions, or behaviours are influenced by others; performance expectancy, which measures how much a person believes using a system will help him or her perform better on the task; effort expectancy, which measures how easy it is to use the system; and finally, facilitating conditions at work (Vankatesh et al. 2003).

According to Lee (2006), there is a demonstrable relationship between instructors' attitudes and perceived ease of use. If a system is perceived to improve job performance, instructors are more

likely to have a positive attitude toward using it, which could lower their perception of the mental effort required to learn and use a new technology.

2.2.3 Diffusion of innovation theory

Rogers introduced the theory of diffusion of innovation in 2003. According to Rogers, innovation is the introduction of any idea or method that is seen as novel. Based on the theory, innovation consists of two stages: idea generation and idea conversion into a practical application (Halton, 2021). Diffusion refers to the process by which a new concept spreads throughout the participants of a social system over time through certain routes. Considering this, it may be said that computerized accounting systems are a development in the accounting industry. Accounting operations can be performed on the same computer system, which is innovative even though it is utilized for many various purposes (Kelly, 2021).

According to Ndubuisi, Chidoziem, and Chinyere (2017), the system of using computer software to perform accounting functions is not new. Innovation encompasses not just the production of new products but also the enhancement of existing models. This clarified why using a computerized accounting system isn't new. This is because since their creation, computers have been used to calculate and process data. But the fundamental advancement of computers in accounting is in the development of software programs that can accurately perform accounting functions (Pelez, 2021). Even if the theory's underlying assumptions are correct, several academics have disputed it. Rogers (2003) mentioned that the complex institutional nature, wide reach, and durability of these innovation systems make them difficult to manage and control. This theory is relevant to the study since the dependent variable in this research, the computerized accounting system, is a new development. Based on existing research, most businesses worldwide have reportedly implemented the contemporary accounting system to disclose their financial statements to improve organizational effectiveness.

2.3 Empirical framework

A COMPARATIVE ANALYSIS OF COMPUTERIZED ACCOUNTING SYSTEM AND MANUAL ACCOUNTING SYSTEM (A study of Ama breweries Plc. Eke, Udi L.G.A and Africa petroleum Plc Presidential Road) BY EZEDIUNOR JULIANA.C (2019)

According to the study, software accounting systems are superior options because they can store, process, summarize, retrieve, and analyze business information. However, since fraud and forgery were included in the study, it is important to note that these issues continue to pose significant challenges for managers and accountants.

In India the study by Srinath Koley and Ajit Kumar titled ***Comparative Analysis of Computerized Accounting System and Manual Accounting System in Ranchi at Jharkhand. Srinath Koley, Department of Commerce & Management, Vinoba Bhave University, Hazaribag, Jharkhand, INDIA Ajit Kumar, (Ph.D.), Department of Commerce & Management, B.B.M.K. University, Dhanbad, Jharkhand, INDIA***.

In that study, a comparison of the computerized and manual accounting systems of microfinance banks located in the Ranchi district of Jharkhand, India, is conducted specifically for the years 2020–2021. Numerous post-factor and research hypotheses are being created in accordance with their objectives. The entire design is being implemented, drawing from the latest technological advancements as well as research books, yearly reports, accounting systems, and quotes from microfinance institutions' financial statements. Based on their research, the stated profitability of banks is positively impacted by computerized accounting systems more often than by manual accounting systems. This came about because computerized accounting systems are faster, more accurate mathematically, more effective, and more efficient than manual accounting systems. Considering this, the report suggests that, to increase profitability in banks and other offices, microfinance banks in India should implement computerized accounting systems in place of manual ones across the board. The effect of the level is more favorable.

Emmanuel Opoku Ware (2020) of Ghana examined the related study entitled ***Computerised Accounting System an Effective Means of Keeping Accounting Records in Ghanaian Banks: A Case Study of the Ga Rural Bank***.

An integrated computer-based used machine system, also called an electronic data processing (EDP) accounting system, allows the user to input a transaction into the programme only once, with all accounts updated as needed. It is also a device that is specifically used for gathering information, according to Emmanuel Opoku.It has proven extremely beneficial to various kinds of businesses and organizations, not just banks, and provides information for decision-making tasks. Since computerized accounting systems can handle vast volumes of data and information and provide accurate and trustworthy information that banks and other businesses and organizations need, they have made it easier to provide fast and efficient customer service.

2.4 Research gaps

The research literature that was discussed made it evident that other investigations with similar recommendations and answers had been conducted in different places. Nevertheless, no research has explicitly looked at the advantages of computerized accounting over manual accounting in terms of empirical findings. Therefore, the gap will be filled in by the information to be gathered from this research, the conclusion, and the recommendations.

2.5 Summary

The study's literature was introduced in this chapter. It included an introduction, a theoretical framework, an empirical framework, and the study's conceptual framework outlining the variables. The chapter also examines further relevant material, such as an overview of computerized accounting versus manual accounting, its development, the distinctions between the two, and the advantages of computerized accounting compared to manual accounting. On the other hand, I will continue by going to the research methodology, study population design, and sample techniques in the preceding chapter. The methodology for the research is covered in the upcoming chapter.

CHAPTER III

RESEARCH METHODOLOGY

3.0 Introduction

In the preceding chapter, the researcher's topic of study the advantages of computerized accounting over manual accounting was discussed by other researchers. A case study of African distillers was used to clearly state the conceptual framework, theoretical view, and empirical view of the research. This chapter will describe the research methodology the process by which the study will be conducted. A systematic approach to describing the problem, collection, presentation, and analysis of research is known as research methodology (Indeed Editorial Team, 2022). Therefore, the aim of this chapter is to locate and analyze the investigation instruments used in order to arrive at the research topic's ultimate conclusions.

3.1 Research Philosophy

As per Chesire (2021), the word "research philosophy" defines a collection of convictions and presumptions on the progression of knowledge. While it may sound abstract, when you conduct research, you are expanding your knowledge in a particular topic. Several research procedures can be created using a framework called the research onion, depending on the objectives of the study. In 2007 Saunders et al. published "Research Method for Business Students," which is where the research onion originated. The model consists of many layers layered in an onion-like configuration.

Mark NK Sanders claims that the research philosophy is the first layer of his research onion. Positivism, critical realism, interpretivism, postmodernism, and pragmatism are the five research philosophies that Saunders et al. (2019) identified as operating on various ontological and epistemological assumptions.

However, the pragmatic research philosophy served as the foundation for the investigation. A philosophical tradition known as pragmatics holds that comprehending the world and one's agency within it are inextricably linked. Because pragmatics can mix positivist and interpretivist viewpoints within the parameters of a single research study depending on the nature of the research topic, it was crucial to my research study (Collis 2014). Additionally, investigations that adhere to the pragmatist research theory can incorporate the use of several research techniques, including action research, quantitative, and qualitative techniques (Dudovskiy 2015).

Pragmatists utilise any combination of methodologies required to identify the answers to their research questions. It should be emphasised, therefore, that pragmatists are not required to use a range of techniques; rather, they are free to select a method or combination of ways that best advances a certain field of study (Dudovskiy, 2015).

The researcher took an active part in this study since it was important to have a comprehensive picture of the participants' behaviors, meanings, and thoughts. This was the case because my research was subjective and of both quantitative and qualitative nature. The pragmatic inquiry contributed to the current state of thought by providing subjective evidence supporting the superiority of computerized accounting software over manual accounting in an organization.

3.2 Research Approach

In its broadest meaning, a research methodology is a strategy that discuss the steps and techniques for gathering and examining necessary data. When gathering data, a mixed strategy combining qualitative and quantitative methods was employed. A mixed methods strategy is one that combines quantitative and qualitative research methodologies and makes philosophical assumptions while applying those methods to integrate data relevant to the current topic. The researcher's pragmatic approach allowed for the creation of a research technique that successfully addressed the problem statement and study objectives. The limitations of qualitative and quantitative research have little bearing on the adaptability of pragmatics. Mixed research uses the advantages of qualitative and quantitative research to get over the particular constraints of each study (Creswell, 2007).

Furthermore, the investigator employed a mixed method technique to facilitate the explanation of the variables. This made it easier for the researcher to comprehend and learn more about the ways in which computerized accounting can be more advantageous than manual accounting. The method makes it possible to understand what was happening in the real world and assisted in the development of ideas aimed at elucidating empirical facts that exist there.

3.3 Research Design

"A research study's processes are given specific direction by research design, which encompasses types of inquiry within quantitative, qualitative, and mixed methods approaches" (Creswell, 2017). As per Jamia (2016), a research design is the systematic preparation of conditions for the collection

and evaluation of data with the goal of integrating relevance to the study objective with feasibility and process. Research design, according to him, is also "a plan or strategy aimed at obtaining ensured search question and control variance."

A case study research design was chosen by the researcher. Using a variety of data sources, the case study methodology provided the researcher with tools to explore complicated phenomena in context. This helped to guarantee that the problem was examined from several angles, making it possible to demonstrate and comprehend several aspects of the occurrence and the advantages of computerized accounting over manual accounting.

3.3.1 Case study

Case studies include designs in which the researcher digs deeply into one or more components of a program, procedure, activity, or event. Cases are limited by time and activity, and researchers gather comprehensive data over a predetermined amount of time using a variety of data collection techniques (Creswell, 2017). To see the advantages of using computerized accounting over manual accounting in the Zimbabwean economic environment, the researcher was able to draft benefits pertaining to the current situation at African Distillers Ltd. and obtain actual test data thanks to the case study approach's specific time and activity referencing. The case study also helped the researcher to concentrate on the effects of computerized accounting on the accounting and auditing departments, even if it also allowed the researcher to focus on specific concerns that solve real-life complications.

3.4 Targeted Population

As per Barnsbee (2018), the target population refers to the particular group of people that the intervention aims to study and get findings from. The target population's characteristics, as well as those of any subgroups, should be explicitly stated in the cost-effectiveness analysis. The sample was chosen because, within reasonable bounds, it provides a good enough approximation of the population's size (Sanders, 2016).In this study African Distillers head office in Harare was looked at as the population. The research subjects were the employees of the Accounts department, Internal Audit department and Finance Department consisting of Afdis managers, audit clerks, accounts clerks and accountants; because they were the people who were seen as the ones who provide the required system information needed to be able to achieve the set objectives.

3.5 Sampling Technique

Sampling is a procedure where in conclusions about the entire population are drawn from the analysis of a small portion of the whole population (Bragg, 2022). A statistical analysis is used to decide how many items to sample, and samples are chosen either randomly or systematically. Stratified sampling, a type of probability sampling, was utilized in this study.

3.5.1 Stratified Sampling

Stratified sampling involves segmenting the population into smaller groups that may differ significantly from one another. Lauren Thomas (2022) claims that by ensuring that every subgroup is equally represented in the collection, the researcher was able to draw more accurate conclusions. To apply this sample technique, the researcher separated the population into groups (referred to as strata) based upon significant attributes, such as gender, age range, and occupation. The general proportions of the population were also used to determine the number of people sampled from each group. Then, through random or systematic selection, the researcher selected a sample from each category.

The selected sample has to be sufficiently representative of the entire population, according to the researcher. The sample that the researcher chose was thought to be most appropriate for addressing the research questions and accurately reflected the features of the entire population. Participants in the accounting and auditing disciplines made up the sample. This action was taken to raise the sample data's quality (Loretta Jones 2022). Participants in the study were chosen based on their availability and knowledge of Afdis services.

3.5.2 Probability sampling

The probability sampling method was the sample strategy employed thus, each person in the population has an equal chance of being chosen. Probability sampling was chosen by the researcher in order to get results that are typical of the entire population, as opposed to stratified, simple random, and systematic sampling, which involved working with individuals who had extensive or specialised understanding of the research subject. To increase the likelihood of collecting high-quality data, this was done.

3.5.3 Sample Population

Apawa (2018) defines a sample as a controlled number drawn from a big set with the intention of testing and analyzing it on the presumption that the sample can serve as a descriptive of the population. Another way to think of a sample is a certain group of people from which you will gather data (McCombes, 2022). The sample size in this research study was the actual number of respondents who participated in providing the necessary data, such as interview subjects or those who completed the researcher-designed questionnaires. A selected sample of Afdis managers, audit clerks, accountants, and internal audit personnel was chosen for the current research. The test population was selected based on the consensus of the entire population, who recognized that it was highly knowledgeable, experienced, easily accessible, and representative of the whole population.

Table 3.1: Sample Distribution by target population

Department	Target Position	Population	Sample Size
Internal Audit	Audit Clerks	6	4
Financial Accounting	Financial Controllers	8	5
Management Accounting	Accountants	7	5
Executive &Management	Managers	14	6

Source: Primary data (2024)

3.5.4Sources of Data

The researcher applied primary as well as secondary sources of data to meet the study matters stated in chapter one.

3.5.4.1 Primary Data

The investigation's primary data came from a field study in which management and staff of African Distillers Ltd. participated. A variety of methods, including experiments, written and verbal communication, and observation, were used to gather primary data. A few tactics have been identified by Gilbert et al. (2020), including focus groups and in-person and telephone interviews.

Primary data, as used in this study, is unprocessed information that was gathered by asking employees of African Distillers Ltd. questions and conducting interviews with them.

3.5.4.2 Secondary Data

The information gathered from secondary sources of data, which were particularly of paramount importance in areas like the literature review and the design of the instruments in the course of the study is what is alluded as secondary data. Data that is utilized for a purpose distinct from the one for which it was initially gathered is referred to as secondary data. It can be raw, summarized, or descriptive, according to Saunders et al. (2020). To collect information, the researcher also used secondary sources, which included books, newspapers, journals, websites, and annual reports from African distillers Ltd. Secondary sources were consulted to support research decisions and to supplement study findings, instrument development, and literature reviews.

3.6 Sampling procedure

Sampling is the art of selecting a subset of a larger group in order to estimate the characteristics of the complete group (CFI Team, 2021). Extracting information from a large data set can take some time; on the other hand, sampling data can be completed more quickly and produce results that are comparable. The group of persons you will collect data from is known as a sample (McCombes, Scribbr, 2019).

To choose responders, the researcher used a stratified random sampling technique. Based on the type of business each stratum in the manufacturing sector engages in, the researcher separated it into distinct groups. Then, to guarantee that these various categories are sufficiently represented in the sample, proportionate stratified sampling was employed. The researcher employed basic random sampling techniques to guarantee that each item within the strata has an equivalent probability of being selected for a sample of items. By using this technique, the researcher was able to send questionnaires to department heads in each of the manufacturing firms that were chosen, covering all strata. This allowed the researcher to obtain a variety of perspectives on issues related to the adoption and application of target costing.

3.7 Data collection instruments

Primary data that was first acquired from the respondents was used by the researcher. This data was useful since it was obtained through respondent interviews and mail questionnaires, which

offer first-hand information. Telephone interviews and questionnaires were employed as data collection methods because they offer a direct response that is necessary for the study and indicate the degree to which a fact is true. Since primary data was gathered directly from the source and intended for that use, it was incredibly trustworthy.

3.7.1 Questionnaires

A questionnaire, according to Pahwa (2022), is a research tool made up of a series of standardised questions intended to elicit from one or more respondents statistically significant information on a certain topic. Because a postal questionnaire could be applied to the survey study design, it was used. A big number of people were given this tool all at once. Pretesting the questionnaire was mostly done to ensure that it was clear and well-organized. To make surveys as clear and simple to complete as possible, each pre-test question was examined, assessed, and analysed.

Additionally, the Liker scale questionnaire was used to gather the necessary data since it provides a direct response necessary for the study's objective by indicating the degree to which a fact is true, making closed-ended questions the most appropriate. The focus of the inquiry was the respondent's overall profile, which included their career and demographics. The respondent was prompted to furnish information regarding the duration of their association with the organisation and the existing system.

3.7.2 Justification of questionnaires

Advantages of questionnaires

- Researchers' time is saved; this is the most efficient way to obtain primary data.
- Respondent anonymity was present in contrast to alternative methods such as in-person and telephone questioning.
- The analysis and visualisation of the results were simple.
- Even without prior experience with statistics or scientific research, it was simple to analyse the data.

Disadvantages of questionnaires

- Incomplete Responses: Some respondents did not answer every question on the questionnaire.
- Analysing some questions were a bit challenging.

- The research choice of questions needed to be carefully considered when creating the questionnaire.
- The respondents' emotional feelings and reactions were not adequately captured by them. It is impossible to monitor responses, body language, or facial expressions if the questionnaire is not given in person.

3.7.3 Telephone Interviews

According to Kumar, Aaker, and Day (2020), in a personal interview, the respondent is spoken with face-to-face by the interviewer, and there is direct communication between them. The study's viewpoints were presented to the respondents over the phone, and meeting times were arranged. Experience had a role in the selection of the responders.

To better comprehend the study and interview outlook, pre-interview questions were supplied. To provide respondents with an unbiased platform to voice their opinions, open-ended questions were employed. To obtain precise information about company facts and perspectives, closed-ended questions were employed. Interviews were the most appropriate method for this study since they gathered data from people who actually used the accounting systems—industry workers with first-hand expertise.

3.7.4 Justification of interviews

Advantages of interviews

If the interviewer conducts the survey in a competent and professional manner, the personal touch of a telephone interview can yield significant benefits for developing brand awareness:

- Comparing telephone interviews to other techniques of customer surveys, they proved to be a cost- and time-effective strategy.
- Direct mail interviews are considerably more expensive than other approaches. For instance, most phone plans charged very little for a 10-minute phone call.
- In a comparatively short amount of time, a variety of people were contacted, allowing you to effectively sort out candidates for additional interviews.

Disadvantages of interviews

Sometimes potential respondents view phone calls as telemarketing and react negatively to them. This could affect how quickly you respond.

- Having trouble connecting It could be challenging for business owners to interact with clients over the phone.
- They are unable to see the subjects of their interviews.
- Using visual prompts during a phone interview can be a bit difficult.

3.7.5Internet

The data required for the literature review was also gathered via the internet. (Kahn, 2022) claims that the Internet is a system design that, by enabling the interconnection of several computer networks worldwide, has transformed communications and techniques of trade. Accredited websites, journals, management reports, and publications provided the data for the study. The firm bulletins and professional standards are among the other particular secondary sources. The benefits of using secondary data include rapid access times due to the data's easy availability and the researcher's ability to simply understand and simplify information from these types of papers.

3.7.6 Data Analysis

Data gathered through interviews and questionnaires was categorised and arranged in accordance with the samples. The process of turning collected data into information that can be used was carried out by the researcher. The study results (raw data) were first reviewed for mistakes. Data entry into the computer for further analysis came after editing and coding was finished. SPSS was used to evaluate the collected data, and Cronbach test tables were also employed to help interpret the results.

Pie charts, tables, and bar graphs were used to illustrate the data. The use of tables, graphs, and charts was made possible by their ease of interpretation and increased significance, even for laypeople. Additionally, percentages that displayed the respondents' varied answers to certain questions were calculated using Microsoft Excel. A large range of data might be easily managed and condensed into a small number of manageable tables for additional analysis with the help of Excel software.

3.7.7 Data Validation

Cant et al. (2019) state that an instrument's validity is determined by how well it assesses the objectives it was designed to measure. The rationality of the respondents' responses served as the primary foundation for the results drawn. The basis for determining whether responses were reasonable was also provided by the remarks made by participants during interviews and their desire to participate. The researcher works with the academic supervisor to revise the instrument before distributing it to the intended audience in order to guarantee the authenticity of the data to be collected.

Data Reliability

Since obtaining complete and accurate data from respondents is essential to fostering confidence inside the organisation, it was collected. Therefore, a method's reliability is its ability to yield the same result when used again to the same item (Cant et al., 2019).

3.8 Data Collection Procedure

Before beginning the actual data collection method, the researcher created questionnaires and conducted a pilot study for inquiries. I created questionnaires and tested them with questions before starting the actual data collection process. The researcher distributed and administered the questionnaires physically. There were roughly twenty questionnaires sent to the department heads at the selected industrial company. Following a two-week period, responses were compiled, and relevant study information was extracted from the raw data. The results were then presented, interpreted, discussed, and analysed using the responses. Cooper (2019) states that sending respondents an early notice of the questions together with an impassioned request for cooperation was one way to maximise questionnaire response.

Since most document analysis was completed online, the researcher also included documentary analysis in the questions. The structured questions were part of an interview guide that was used to conduct the interviews. The objectives of the inquiry dictated the format of the questions. Before spending time and money on in-depth research, a pilot study was carried out to assess the instrument's design defects and enable addressing the problem. To meet the needs of the current

task, the interview guide was adjusted and amended. The case company then got a notification inviting them to take part in the study.

The interview guide was utilised to record each interviewee's response and collect data for the study method at the scheduled time. Lastly, departments were used to arrange the guides. The instructions were ultimately categorised by department and position held to make data display and analysis easier. The study tool worked well because it gave participants a chance to elaborate on their answers and points of view.

3.9 Ethical Considerations

Philosophy's field of ethics examines what constitutes right and wrong (ACCA, 2016). The moral principles that direct behaviour with regard to the rights of individuals who are the focus of or impacted by work are referred to as ethical principles. Respondents received no financial or other kind of remuneration for their involvement in this study, as a decrease in the quantity of biassed information supplied by those seeking rewards. As a result, the research was responsible for the data analysis, accuracy, and clarity. Because participation in the research was private and voluntary, it was carried out in compliance with ethical norms. The responders' identities were not sought, and the replies were kept as confidential as feasible. The property, privacy, and rights of the respondents were all preserved.

Ethical precautions have also been taken, such as requesting consent, to avoid pressuring respondents into responding. The respondents are free to share their thoughts openly without fear of retaliation or legal consequences because they have been made aware of their anonymity and confidentiality. This inquiry was also circumspect and morally right since:

- The names of participants remained undisclosed.
- It was permissible for participants to volunteer and for them to withdraw if they felt
- Confidentiality was maintained when using data to safeguard the company's reputation.

3.10 Summary

This chapter examined the steps, tools, study methodology, and advantages and disadvantages of the data collection techniques. Its main objective is to dictate and control the data collection operations. The next chapter covers the data itself—its presentation, analysis, and interpretation.

CHAPTER IV

DATA PRESENTATION ANALYSIS AND DISCUSSIONS

4.0 Introduction

The research concept, methodology, demographic identification, sample selection, sampling process, instrumentation protocols for questionnaire distribution and collection, and interview scheduling were all covered in the prior section. In this chapter, the research findings derived from

the data gathered in accordance with the methodology are critically analysed. There is little doubt that the presentation will just cover the goals and questions of the research.

4.1 Response rate

Twenty-five (86.21%) of the twenty-nine respondents who received questionnaires were selected by the researcher to represent the population sample. This was presumably made possible by the majority of respondents' interest in the auditing profession that the research issue sparked. However, it is generally accepted that the response received is typical of the sample population. The table below provides a good illustration of the percentage of respondents based on the roles they were assigned to.

Table 4.1- Summary of responses.

Description	Questionnaires sent	Response	% Response rate
Audit Clerks	5	5	100
Financial Controllers	7	5	71.42
Accountants	9	7	77.78
Managers	8	8	100
TOTAL	**29**	**25**	**86.21**

Source: Primary Data (2024)

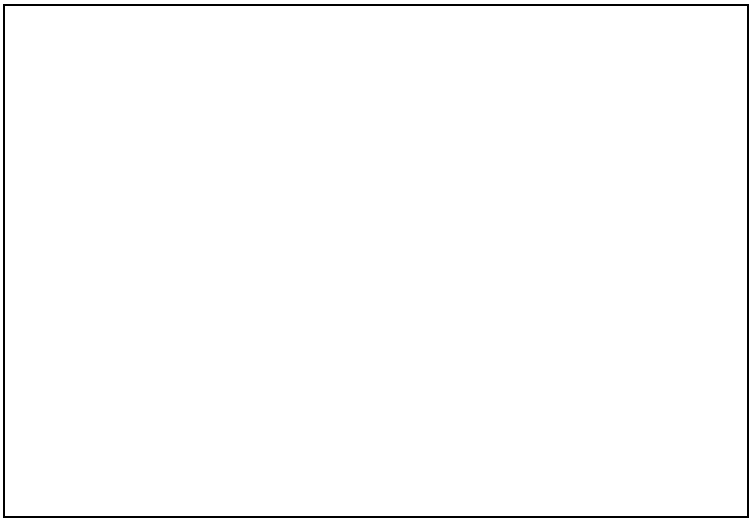
The response rate was quite acceptable, as shown by Table 4.1 above, which shows that 86.21% of the questionnaires that were sent out received a response. The management responded the best, with a 100% return rate, primarily due to the employees' availability for work on the day the questionnaires were collected. The response rates of the other management staff levels were more than 50%, and this average figure provides a reasonable representation across all staff levels to support the study's findings. Forzano (2015) states that a response rate of 50% in all hierarchies verifies the accuracy of the data collected. As a result, the researcher gathered primary data using the questionnaire responses.

4.2 Demographic Response.

4.2.1 Characteristics of the respondents

In accordance with the unified technology acceptance and use of technology theory, the participants were categorised based on three separate factors: gender, age, and area of specialisation. This allowed researchers to assess whether the sample was fairly representative and whether the participants had provided accurate data. This forecasted the association between the main variables and the intention and application of behaviour (Venkatesh et al., 2013). Theoretically, age and gender can have an impact on performance expectations. The study's findings indicated that the empirical determination of the advantages of computerised accounting systems over manual accounting systems was significantly influenced by age and area of expertise. The following results were examined:

Question 1: Insights according to gender



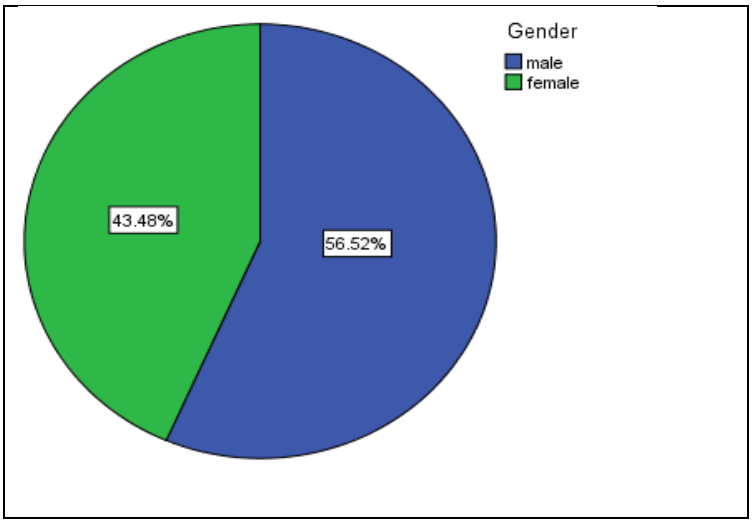


Figure 4.1 Response and success rates

Source: Primary Data (2024)

Of the total number of responders, 56.52% were men and 43.48% were women. Because more than one gender was taken into consideration, there was a gender balance among the responders.

Question 2: Insights according to age group of the respondents

The purpose of this study was to determine the age distribution of respondents who worked for African Distillers Ltd. The results are shown in the following figures.

Table 4.2 Summary of age groups of respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	age 19-30	6	30	30	30
	age 31-40	8	40	40	70
	age 41-50	5	25	25	95
	age 51 and over	1	5	5	100.0
	Total	20	100.0	100.0	

Source: Primary Data (2024)

With 40% of the population, the age group between 30-40 was the most domminant. A total of 30% of respondents were between the ages of 19-30, while 25% of respondents were between the ages of 41-50. For those over 50, the remaining 5% also replied. These findings suggest that the

majority of respondents were between the ages of 31 and 40. Most people at this age are typically graduates with prior understanding of the subject being studied.

Question 3: Insights according to respondents' field of specialisation

A balanced distribution of responders from all departments comprised the twenty individuals who filled out the questionnaires. Figure 4.2 below shows the results of the region of specialisation distribution.

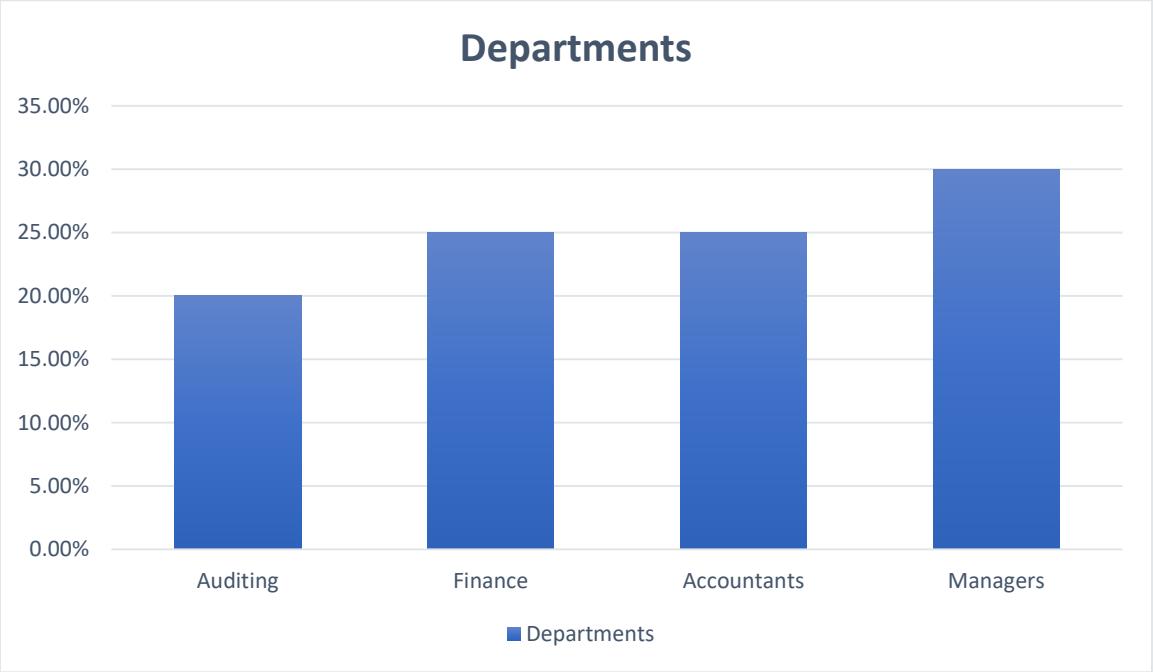


Figure 4.2 responses according to area of specialisation.

Source: Primary data (2024)

The result indicates that managers, accountants, and finance departments made up the majority of the responders. Since decision-making is a prerequisite for their line of work, the management, accounting, and finance departments were quite familiar with how the organization's decisions were implemented. Hopkin (2018) endorsed the concept that, in order to guarantee the validity of the findings, data from respondents should be gathered from multiple departments inside the company. Consequently, the study produced trustworthy findings since it gathered data from multiple departments in accordance with Hopkin's (2018) recommendation.

Every respondent in the previously described example held a degree. This indicates that professionals made up the next largest group in the sample, after recent graduates from universities. Furthermore, the majority of respondents had prior experience performing the

function; this suggested that they understood the research and could make sense of the tools used, which allowed them to express their opinions on the variables under consideration. Additionally, it implied that the data collected could be believed because all of the respondents had advanced degrees.

Question 4

Which of the following accounting software packages are you familiar with?

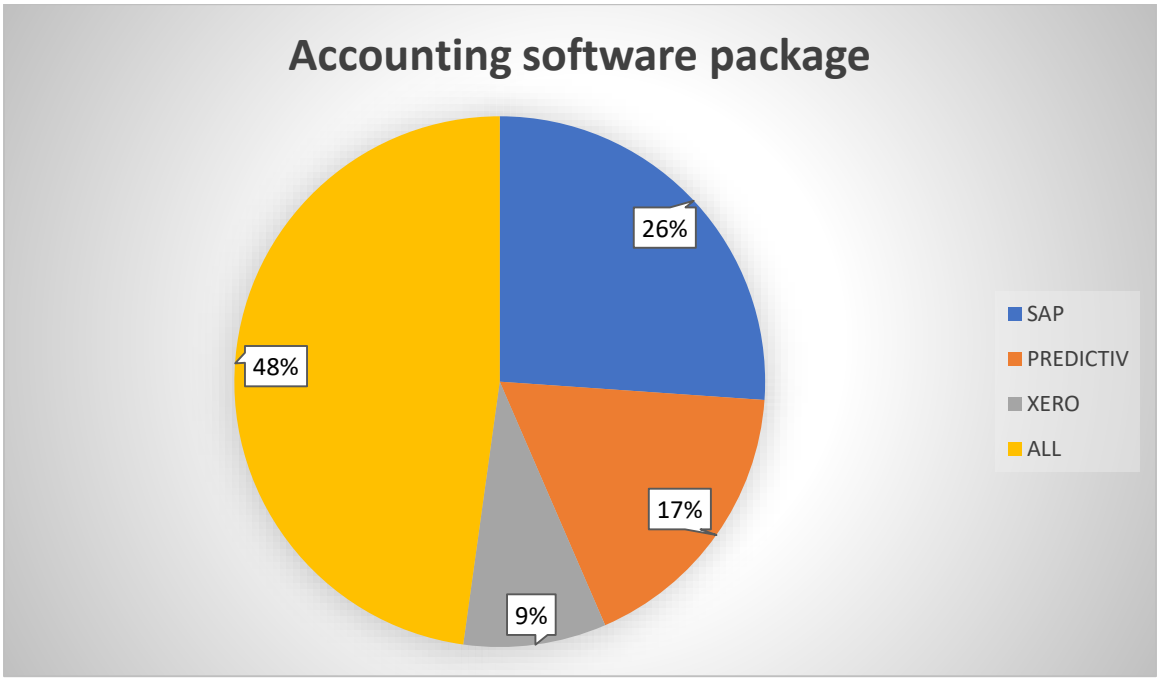


Figure 4.3 response to accounting software packages used.
Source: Primary data (2024)

According to pie chart 4.3 above, 48% of all respondents were familiar with all accounting software products mentioned in the inquiry. This is the largest percentage of respondents overall. The percentage of respondents who knew the most about SAP software in accounting systems was 26%. The percentage of respondents who are familiar with the predictive system software package in accounting systems is 17%. Just 9% of respondents confirmed they were familiar with the Xero accounting package. As seen in fig. 4.3 above, the SAP package is the most widely used accounting system overall.

Question 5

What is/was your experience with accounting software packages?

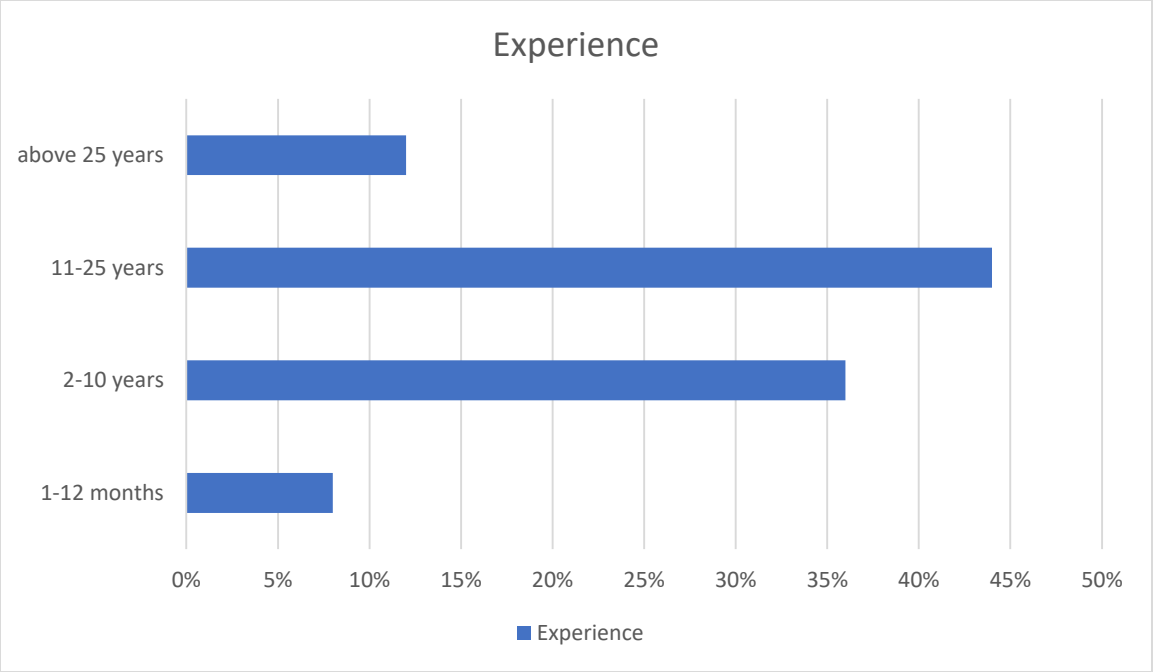


Figure 4.4 response experience with accounting software package.
Source: Primary data (2024)

Only two (8%) of the twenty-five (25) respondents had less than one year's experience using an accounting software package; it is possible that these respondents were students at the time of the attachment. 36% had 2-10 years' experience, 44% had 11-25 years' experience, and 12% had more than 25 years. Over 50% of the participants had over ten years of expertise. Given that the respondents had sufficient experience, this indicates that the results were trustworthy.

Question 6 and 7

Are there any advantages of using Computerized Accounting software packages?

Are there any disadvantages of using Computerized Accounting software packages?

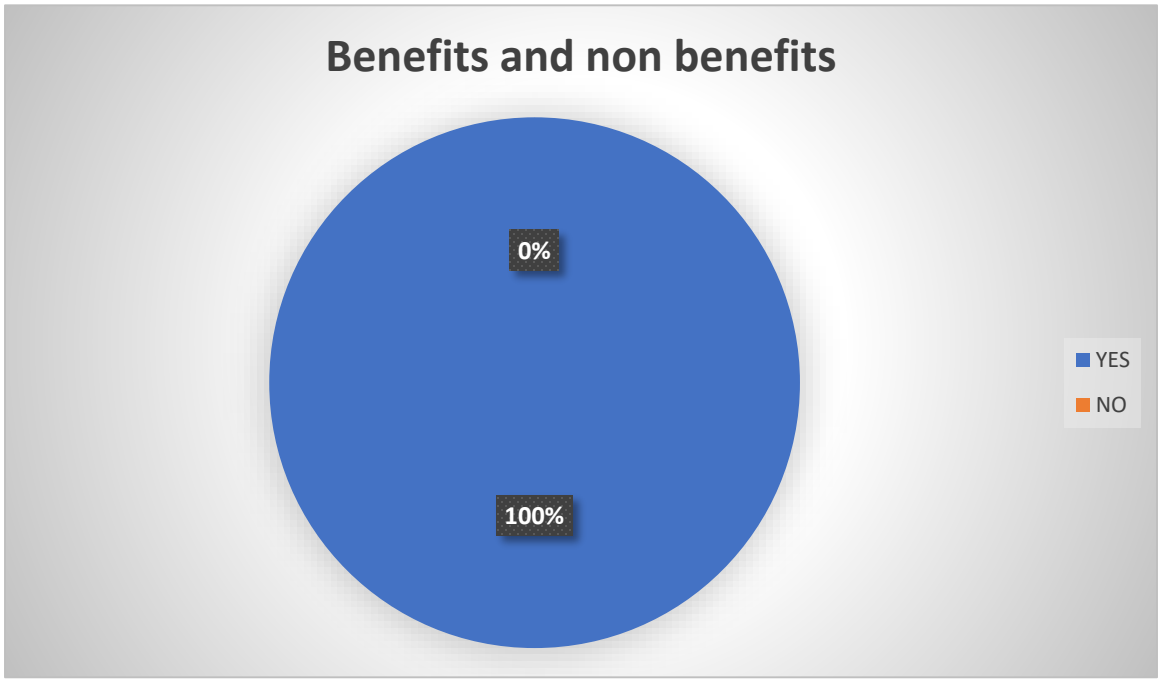


Figure 4.5 responses to advantages and disadvantages of computerized accounting system.

Source: Primary data (2024)

Figure 4.5 above shows that twenty-five (100%) respondents were in agreement that using a computerised accounting system has several advantages. Once more, every responder acknowledged that utilising a computerised accounting system has certain disadvantages over a manual one. Thus, although there are certain drawbacks, computerised accounting systems have more advantages than manual accounting systems.

4.3 Research Questions

A summary of the empirical results with respect to the first chapter's research questions is provided below. The primary and secondary data sources were used to gather the conclusions shown below. In order to determine a relationship between the variables, they were presented and examined.

Question one

Can an accounting system that is computerized handle and keep a larger amount of data or information than one that is manual?

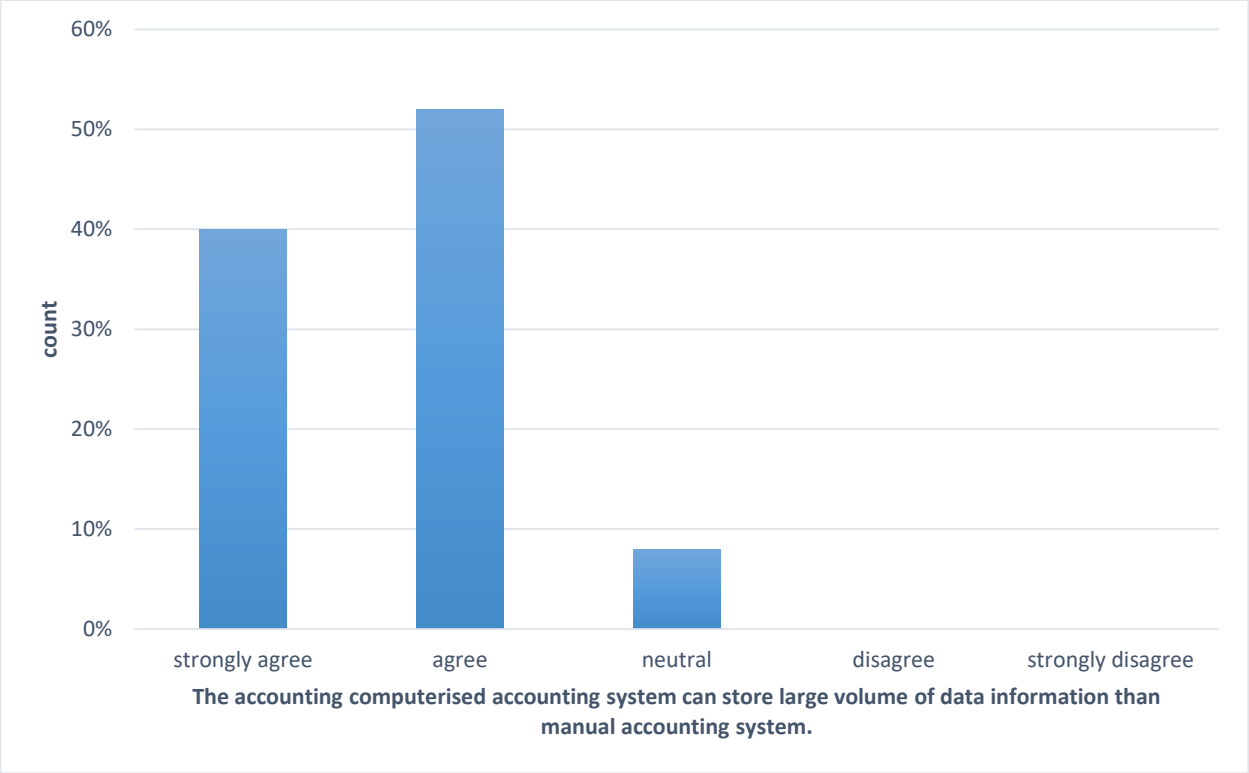


Figure 4.6 Response to research question one.

Source: Primary data (2024)

Based on the findings shown in figure 4.6 above, it is evident that over 50% of respondents felt that computerised accounting systems are more capable of handling and storing huge volumes of data or information than manual accounting systems. There were no conflicts over that research topic, and just two respondents, or 8% of the total, were neutral. As a result, it was evident from this that the participants felt that computerised accounting systems could handle and adequately store vast amounts of data or information.

Question two

Is it possible for a software accounting system to easily retrieve and backup data or information more efficiently than a manual accounting system?

Table 4.3 response to research question two

Response	Number of Respondents	Percentage
Strongly Agreed	7	28%
Agreed	13	52%

Neutral	4	16%
Disagreed	1	4%
Strongly disagreed	0	0%

Source: Primary Data (2024)

The data presented in Table 4.3 above indicates that, out of the total respondents, seven respondents (28%) strongly agreed, thirteen respondents (52%) agreed, four respondents (16%) were neutral, one respondent (4%) disagreed, and none strongly disagreed. Thus, 80% of all respondents concurred that information may be easily retrieved and backed up more easily with a software accounting system than with a manual accounting system.

Question three

Does using a computerized accounting system for reporting improve efficacy and efficiency over a manual accounting system?

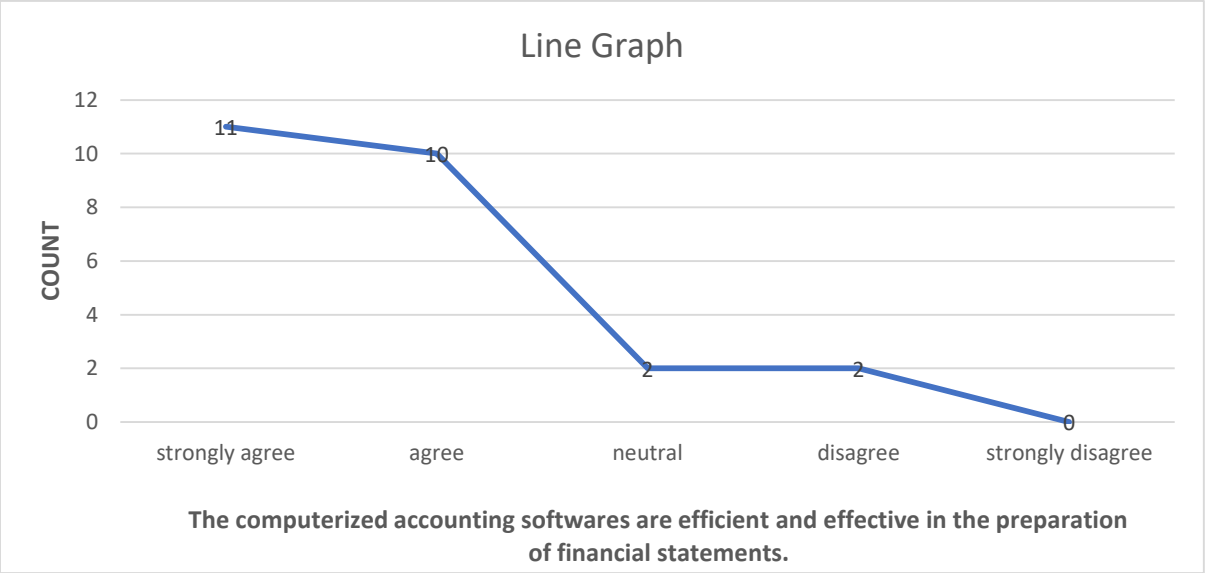


Figure 4.7 Response to research question three

Source: Primary data (2024)

According to Fig. 4.7, the above line graph, all respondents have prior experience with computerised accounting systems. Of the eleven respondents, (44%) firmly agreed that, when it comes to reporting, computerised accounting systems are more efficient and effective than manual accounting systems. Ten respondents (40%) agreed that computers increase effectiveness and

efficiency, while two respondents (8%) disagreed and two respondents (8%) were ambivalent about the idea that computerised accounting does not increase effectiveness and efficiency. Thus, 84% of all respondents (or 100%) concurred that using a computerised accounting system improves reporting's efficacy and efficiency.

Question four

Compared to manual accounting systems, do computerized accounting systems help to minimize fraud opportunities and improve accounting statement accuracy?

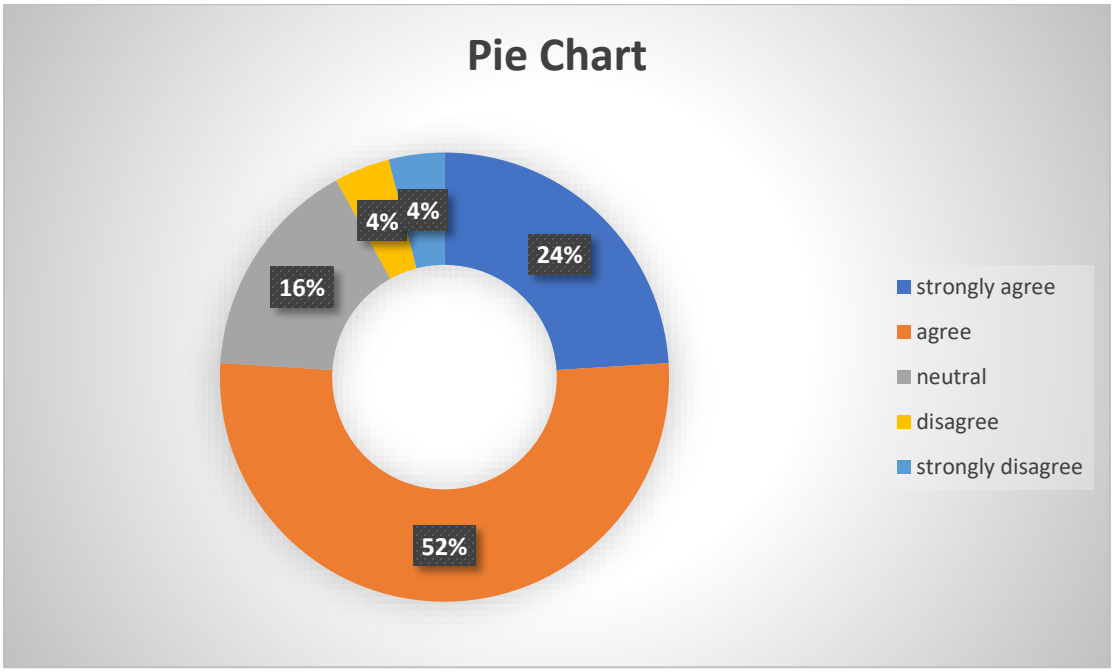


Figure 4.8 Response to research question four

Source: Primary data (2024)

The majority of respondents indicated that computerised accounting reduced the likelihood of fraud and increased accounting statement accuracy. Figure 4.8 provides proof of this, showing that six respondents (24%) strongly agreed and thirteen respondents (52%) agreed that computerised accounting systems help to decrease fraud and four respondents (16%) vouched to be neutral on their decision. One respondent (4%) disagreed with the research topic, one respondent (8%) strongly disagreed, and the remaining responses were impartial. The points of contention were that computers could be programmed with incorrect data or fraudulently plotted by an individual. Nonetheless, 76% of the total respondents—more than 50%—agreed that computerised accounting systems contribute to improved financial statement accuracy and decreased fraud.

4.4 Data presentation for questionnaires response with Likert scale

Table 4.4: Questionnaire response

Response	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
All employees have computer skills to use accounting software	32%	52%	16%	0%	0%
Can an accounting system that is computerized handle and keep a larger amount of data or information than one that is manual?	40%	52%	8%	0%	0%
Does using a computerized accounting system for reporting improve efficacy and efficiency over a manual accounting system?	44%	40%	8%	8%	0%
Is it possible for a software accounting system to easily retrieve and backup data or information more efficiently than a manual accounting system?	28%	52%	16%	4%	0%
Compared to manual accounting systems, do computerized accounting systems help to minimize fraud opportunities and improve accounting statement accuracy?	24%	52%	16%	4%	4%

Source: Primary data (2024)

It is evident from the above table that a significant percentage of respondents preferred computerised accounting systems over manual accounting systems. Less than thirty percent of respondents were neutral or disagreed with the questions, whereas more than fifty percent agreed with the question as it was presented in table 4.4 above.

4.5 Questions analysed from the interviews with the managers

Due to time constraints, telephone interviews were conducted. The questionnaires' positive answers were also used to collect detailed data for the analysis that forms the basis of this study. According to the respondents, using computerised accounting software instead of a manual accounting system has a lot of advantages. Below are the responses discussed.

4.5.1 Question one

Do you think that using computerised accounting software to prepare financial statements helps African Distillers Ltd's internal audit, finance, and accounting departments?

The majority of participants, if not all of them, said that the internal audit and finance departments had already started using accounting software since it helps the organization by increasing transaction and financial information accuracy. The respondents stated that they were guaranteed error-free financial reports and statements for their organisation, and accounting software was created with total accuracy in mind. According to respondents, computerized accounting systems are therefore more accurate than manual accounting systems, which are more prone to errors.

Additionally, the participants perceived African Distillers Ltd as a large organization that generates and maintains a substantial amount of data and information, and that uses computerized accounting systems to ensure data security. Cloudy Saver is then used for data storage. This indicates that computerized accounting systems offer more storage than manual accounting systems.

The respondents also mentioned that they might easily recover lost data from the internet by using an automated accounting system. It is evident, though, that computerized accounting systems offer a more simple and rapid means of accessing data or information than manual accounting systems.

Furthermore, over 50% of the participants indicated that the security is much stronger compared to manual accounting methods. Systems, data leaks, and other security risks can seriously damage

a business's finances and reputation. By limiting malicious actors' access to and theft of data, accounting technology will help to reduce these risks. Password protection and data encryption can be used for this. Therefore, as compared to manual accounting systems, computerized accounting systems are more secure.

4.5.2 Question two

What challenges does an organisation face while using computerised accounting?

Eighty percent of the respondents acknowledged that their primary obstacle to computer technology is the high expense of buying and maintaining computers. This showed that even with all the benefits of using computerized accounting software, AFDIS still struggles to obtain money to buy the computers, software, and related programs that are needed. Furthermore, even if they are able to buy them, AFDIS finds it costly to hire specialists to maintain and repair them. Thus, while computerized accounting systems are much more advantageous than manual accounting systems, there are certain drawbacks to their use. Nevertheless, this indicates that they are more than adequate.

4.5.3 Question three

Why, in your opinion, may the accounting and finance departments be hesitant to make decisions using computerised accounting software?

Participants' responses were in line with Russell Jackson's (2019) recommendation. He pointed out that the main obstacles to the widespread adoption of accounting or audit software are the associated expenses, the program's incapacity to meet departmental needs, and resistance to user training. Stated differently, departments are hesitant to employ computerised accounting software in order avoid some of the previously mentioned expenses.

4.5.4 Question four

When preparing an organization's financial statements, accounting software packages are more productive, efficient, and quick than manual accounting systems. Do you agree?

According to all respondents, the software is more effective and quicker than a manual accounting system because it can produce essential documents like invoices, financial statements, and

financial reports automatically in a matter of minutes rather than taking hours or even days for staff members to prepare by hand.

All of the participants in the phone interviews attested to the effectiveness and efficiency of computerised accounting software packages in the preparation of financial statements, as well as their ability to store a sufficient amount of data and enable quick and simple retrieval of such data. They cited the usage of accounting software, which enables the accounts and audit department to process a sizable sample of data and make effective choices, as evidence for their positions. Nonetheless, interviews conducted at African Distillers Ltd. indicate that the computerised accounting system outperforms the manual accounting system in terms of results.

4.10 Summary

The data analysis, data presentation, and research discussion were the main topics of this chapter. This chapter describes how relevant information was created from raw data and then evaluated and interpreted. It was discovered that a company can benefit more from computerised accounting software than from manual accounting. It is argued from the results that the data that was previously evaluated is sufficient to draw conclusions and offer suggestions. The next chapter presents study findings, conclusions, and suggestions based on the analysis done in this chapter.

CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The researcher used tables, graphs, and charts to display the findings in the preceding chapter four. The data supplied is also analysed and discussed in this chapter. On the other hand, the research summary and conclusions derived from the research findings will be presented in this chapter and suggestions derived from the benefits of computerised accounting over manual accounting.

5.2 Summary of the study

The objective of the study was to compare the benefits of computerised accounting systems to manual accounting systems objectively. African Distillers Ltd was utilised as a case study to apply pragmatic approach to a sample of twenty-five AFDIS employees. In addition to material gathered from the internet, the study was carried out using field research surveys and interviews. Despite the difficulties, the study's conclusions and observations were reached. Some employees were extremely defensive and reluctant to provide information about their employer.

In addition, the study was directed by four research questions and objectives that it aimed to address. The focus of the analysis was on managers, financial controllers, accountants, and audit clerks in the business sector. With the assistance of the managers in gathering data on the accounts department, the study's objectives were met through the use of questionnaires and interviews. The study used a case study approach using a mixed research methodology. Tables, pie charts, and graphs were created once the data was gathered and examined using SPSS.

5.3 Summary of major findings

The study made the following findings to the research questions:

5.3.1 Can an accounting system that is computerized handle and keep a larger amount of data or information than one that is manual?

The results of the study seem to indicate that computerised accounting systems are more capable than manual accounting of handling and storing vast amounts of data or information. The primary cause of this is the ease with which data can be digitally provided in a couple of seconds and reliably kept on a computer in formats like Microsoft Excel and PDF. The data is instantly

accessible and can be made available to several users simultaneously in various locations. Compared to computerised accounting systems, manual accounting systems make it more difficult to store physical accounting books everywhere since they are more likely to be lost, destroyed, or mailed to the wrong place. This was confirmed by study findings, which indicated that 40% of respondents strongly agreed that computers can process and store vast volumes of data, and that 52% of respondents agreed with the same assertion. 8% of respondents, however, had no opinion, and it was felt that computers' ability to process massive amounts of data was reasonable.

The study also demonstrates that although organisations have gone paperless, technology can still fail them. The way a company operates has changed due to technological advancements. Although it's unsafe, most businesses store their documents on computers. Hardware malfunctions are possible, as can computer viruses and ransomware attacks. There is a need for manual accounting because even power outages can harm hard drives, resulting in data loss without an adequate backup.

5.3.2 Is it possible for a software accounting system to easily retrieve and backup data or information more efficiently than a manual accounting system?

According to the study, computerised accounting software packages are more capable than manual accounting systems of efficiently retrieving and backing up data. Because of this, physical data is safer than that of computerised accounting; however, in order to prevent unanticipated data loss, a backup plan, such as keeping a photocopy of the original records, is always required. A computerised accounting system can encrypt data files, something a manual accounting system cannot, before transferring them to an offsite data centre for backup. Companies perform backups on the system often to avoid losing any information. It is possible to store and backup all transactions in the event of a fire or other disaster.

Furthermore, the study indicated that the main objective of data backup is to ensure data restoration and recovery. A robust recovery system can help prevent downtime and maintain business continuity. Replication is a feature that is present in the majority of data backup and recovery applications. Its function is to create and store real-time copies of the data, giving companies peace of mind that their data is secure.

5.3.4 Does using a computerized accounting system for reporting improve efficacy and efficiency over a manual accounting system?

The study demonstrated that computerized accounting systems can handle data significantly more quickly than human processing thanks to their structured interfaces, built-in databases of supplier and customer information, and stock record keeping. A machine will always be quicker than a human, and they are now faster than ever before when it comes to accounts. The creation of statements, reports, analyses, and other necessary materials is as simple as pressing a button, allowing quick access to the accounts.

The study clearly demonstrated that computerized accounting systems are more affordable and efficient than manual accounting. A computerized accounting system reduces calculation errors caused by human error, increasing accuracy. Early in the process, manual bookkeeping procedures have a tendency to do numerous mathematical computations incorrectly, which could significantly affect the final balance. Accountants will be able to process more information when this laborious procedure moves to a computerized accounting system because of its efficiency and user-friendliness. Results shown on Fig 4.7 in the previous chapter provided support for this, showing that 84% of respondents overall (100%) agreed that computerised accounting systems promote efficiency and effectiveness when reporting, notwithstanding the opinions of two (8%) respondents who disagreed and two (8%) who were neutral.

5.3.4 Compared to manual accounting systems, do computerized accounting systems help to minimize fraud opportunities and improve accounting statement accuracy?

The majority of respondents think that because most accounting and financial data is held in the cloud rather than by humans, the use of computerised accounting promotes accuracy and lowers the likelihood of fraud. Unlike manual accounting systems, which are completed by hand, computerised accounting systems are automated, have very little room for error, and accurately record transactions. A manual accounting system increases the possibility of fraud and human error in computations and accuracy. This is demonstrated by the results shown in figure 4.3.4 in the previous chapter, which showed that while 16% were neutral and 8% disagreed with the statement, 24% strongly agreed and 52% agreed that computerised accounting systems help to increase accuracy in accounting statements and minimise the chances of fraud than manual accounting systems.

However, the findings suggested that there might be issues with the accounting software's use. The primary challenge identified by participants and relevant research pertains to the expenses linked with installation, repair, and upkeep. The study's findings indicate that a large number of finance, auditing, and accounting staff have embraced the use of computerised accounting systems, with the main objectives being to improve the accuracy of financial statements, as well as the efficiency, effectiveness, and speed of the system in reporting, as well as its effectiveness in providing enough storage devices, simple data retrieval, and backup of information. On the other hand, finance staff members who still prepare financial statements manually said that they would be open to using accounting software, but that their main obstacle will likely be finding the necessary funding.

5.3 Conclusions

The research results and debates in Chapter 4 led to the following conclusions, each of which was determined in accordance with a particular goal.

5.3.1 Can an accounting system that is computerized handle and keep a larger amount of data or information than one that is manual?

It can be concluded that computerised accounting systems handle and store large volumes of data or information more than manual accounting systems based on empirical findings that show 92% aggregate of agreed and strongly agreed respondents supported this idea. Two respondents, or 8% of the total, were neutral. There were no disagreements regarding the research question, and theoretical findings from the Diffusion of Innovation theory, the Technology Acceptance Model (TAM), the Unified Technology Acceptance User Theory (UTAUT), and other sources of information from the internet support this conclusion.

5.3.2 Is it possible for a software accounting system to easily retrieve and backup data or information more efficiently than a manual accounting system?

It was discovered that computerised accounting systems are far superior to manual accounting systems because of their ease of data backup and retrieval, with the highest percentage of respondents 80% agreeing that software accounting systems are more effective in easy data retrieval and backup than the manual accounting system. All transactions can be preserved and backed up using a computerised system in the event of a fire or other disaster. Paper records cannot be used in a manual accounting system for this purpose unless all pages are copied, which is a

laborious and ineffective procedure. Additionally, computerised systems provide faster data loss recovery in the event of an accident.

5.3.3 Does using a computerized accounting system for reporting improve efficacy and efficiency over a manual accounting system?

It is also determined that, in comparison to manual accounting systems, computerised accounting systems process data and generate reports far more quickly, leading to an increase in speed in all corporate activities. Software programmes perform calculations automatically, reducing errors and boosting productivity. Reports can be generated virtually by clicking a button in a computerised system once data has been supplied. Results from respondents indicate that, overall, 84% of respondents strongly agreed or agreed that using a computerised accounting system for reporting increases effectiveness and efficiency compared to using a manual accounting system.

5.3.4 Compared to manual accounting systems, do computerized accounting systems help to minimize fraud opportunities and improve accounting statement accuracy?

According to the study, software accounting systems are superior when it comes to improving accounting statement accuracy, however, managers and accountants are still faced with a significant obstacle in the form of fraud. One prevalent security concern with most software implementations that can be measured and minimised is fraud.

The goal of accounting software is ultimate accuracy. Businesses can be sure there are no mistakes in their financial reports. This implies that managers have swift decision-making ability based on accounting data.

5.3 Recommendations

5.3.1 To African Distillers LTD

Given the foregoing conclusions, it is advised that African Distillers consider sticking with computerised accounting software, as its advantages over manual accounting are substantial. Additionally, issues with the software can be avoided or fixed, for example, by providing regular staff training following system updates or system changes, such as switching from the Pastel accounting information system to the SAP system.

Since accounting software is still in its infancy in the financial industry, African distillers should conduct educational campaigns and provide their staff with rigorous training sessions to encourage the adoption of these products. In order for users to make educated judgements, they must be instructed on both the purpose of the system and how to utilise it. Since this will have a significant impact on the financial procedures that the supervisors must conduct and the financial opinion tends to be a true and fair presentation of the organization's operations, managers should identify how accounting software affects the way accountants and other users execute and record transactions. Therefore, it is essential that the company have specialised divisions whose in-depth knowledge of IT will help the users.

Finally, as the field of information technology is evolving quickly, it is recommended that the software be examined and monitored as soon as possible. Before implementing new computerised accounting software, the company should make sure that all of its employees have a teamwork mentality or modify it. This is because a team of employees can combine their expertise and experience to perform better.

5.5.2: Bindura University Of Science Education

The research findings should be utilised by the students as a source of inspiration and as research instruments for any relevant studies.

5.5.3Recommendations for further study

In order to permit generalisation of the results, the researcher has determined that more research can benefit from repeating the same study with a larger sample size and a quantitative methodology. Additional research can be conducted at numerous firms, as this study mostly focuses on one. Additionally, because the study compares the benefits of computerised accounting to manual accounting systems from the standpoint of financial statement preparation, it would be interesting to look more closely at how people view computers. When they pick up new accounting software, this can offer a deeper reflection of the teamwork.

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QUESTIONNAIRE AND INTERVIEW GUIDE

APPENDIX I : Research Topic

To empirically determine the advantages computerized accounting over manual accounting. African Distillers was used in the case study for the period of 2023 to 2024.

Research Objectives

1. To confirm that a computerized accounting system is capable of handling and storing a greater amount of data or information than an accounting system that is manual.
2. To determine whether the computerized accounting system makes data or information backup and retrieval simple, or if the manual accounting method does.
3. To determine whether using a computerized accounting system for reporting improves effectiveness and efficiency compared to using a manual accounting system.
4. To ascertain whether computerized accounting systems, as opposed to manual accounting systems, serve to improve accounting statement accuracy and reduce the likelihood of fraud.

QUESTIONNAIRE GUIDE

Bindura University of Science Education

P. Bag 1020

Bindura

Dear Respondent

I ……... as a Bindura University student doing Bachelor's Degree in Accounting. I am undertaking research "To empirically determine the advantages computerized accounting over manual accounting using African Distillers Ltd". This study's success mostly depends on you, so I kindly ask for your thorough and thoughtful response to the set of questions that are provided. I firmly promise that all information provided will be kept completely private, used only for this research, and that no other use will be contemplated.

Yours Sincerely

…….

Email Address: laaswizzy@gmail.com

Phone Number :0772869594

APPENDIX II QUESTIONNAIRE

1) When appropriate, please tick the boxes in the spaces provided.

2) After attentively reading each question, provide an honest and sincere response.

Q1. Gender

- ☐ Male
- ☐ Female

Q2. Marital status

- ☐ Single
- ☐ Married
- ☐ Divorced
- ☐ Widow

Q3. Participant age range:

- ☐ 19 to 30years
- ☐ 31 to 40years
- ☐ 41 to 50years
- ☐ Above 51years

Q4. Participant field of specialization

- ☐ Financial Accounting
- ☐ Management Accounting
- ☐ Auditing
- ☐ Management
- ☐ Other

Q6.Which of the following Accounting software packages are you familiar with?

- ☐ SAP
- ☐ PREDICTIV SYSTEM
- ☐ XERO
- ☐ ALL

Q7. Is it your first time using accounting software packages?

- ☐ Yes
- ☐ No

Q8. What is/was your experience with accounting software packages?

- ☐ 1 to 10months
- ☐ 1 to 5years
- ☐ 6 to 10years
- ☐ 11 to 25years

☐ 26 to 35years

☐ None

Q9. Did you do some accounting software packages related modules at College?

☐ Yes

☐ No

Q10. If yes; when was it?

Specify year……

Specify year……

Q11. Have you faced any challenges interacting with accounting software packages?

☐ Yes

☐ No

Q12. If yes where, specify

a)……..……....

b)……...……

c)……...

d)……...

e)……...

f)……...

Q13. Are there any advantages of using Computerized Accounting software packages?

☐ Yes

☐ No

Q14. If yes, specify them.

a)…….

b)……...

c)……...…

d)……...

Q15. Are there any disadvantages of using Computerized Accounting software packages?

☐ Yes

☐ No

Q16. If yes, specify some

a)……...……

b)……...

c)……...

d)……...Q1

7. Do you think there is a better version of computerized accounting hat the company should consider?

☐ Yes

☐ No

Q18. If yes, suggest some.

a)……...

b)……...

c)……...

Q19. **For the questions to follow, may you kindly rank your opinion on a likert scale. (Tick once for each question)**

ADOPTION OF COMPUTIRISED ACCOUNTING SOFTWARE AT SIMBISA BRANDS

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
All employees have computer skills to use computerized accounting					