

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTANCY



PROJECT TOPIC:

FACTORS AFFECTING THE ADOPTION OF ACCOUNTING INFORMATION SYSTEMS
IN SCHOOLS IN BINDURA TOWN

BY

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A DISSERTATION SUBMITTED TO THE BINDURA UNIVERSITY OF SCIENCE
EDUCATION IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE
BACHELOR OF ACCOUNTANCY HONORS DEGREE.

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DEDICATION

This dissertation is dedicated to my family.

ABSTRACT

Effective administration of organizational and financial data with top-notch information systems is a must for successfully running an organization. Despite operating in a knowledge economy that is becoming more and more digital, schools in Bindura Town have been hesitant to implement information systems, and accounting information systems (AIS) in particular. The goal of this research was to explore the factors that affect the adoption of accounting information systems in schools in Bindura Town. In particular, the research aimed to determine how schools used accounting information systems in relation top management support, social influence, performance expectancy, facilitating conditions, and perceived ease of use. The unified theory of acceptance and application of technology, the diffusion of innovations theory, and the technology acceptance model served as the study's main pillars. The research design used in the research was descriptive. The supplied data was examined using descriptive statistics and SPSS. 25 schools in Bindura Town made up the study's study population. Accounts clerks, bursars and headmasters in schools were the target of a prepared questionnaire for the study. Descriptive statistics (percentages, frequencies, means, and standard deviations) were used to analyze the collected data. Tables and figures were used to display the results. Based on these findings, the study suggests that any information system adoption process should take into account the attitudes and opinions of accountants. Additionally, the study suggests that when attempting to assist staff members with the adoption process. Top managers should always ask their staff for feedback and suggestions. They ought to include them in the decision-making process as well. Finally, the study suggests that in order to get the most out of any accepted system, personnel should be trained on how to utilize it before any AIS is implemented in a business.

ACKNOWLEDGEMENTS

The Lord God, the omnipotent parent, I thank you for your wisdom and understanding, which have brought me a lot of comfort while I have been doing research, and for the guidance of your Holy Spirit, which has made everything much simpler for all eternity.

I also thank my supervisor for his assistance with this dissertation. He continues to be a mentor to me because he supported me throughout this project against all difficulties. A special mention should be made to my fellow BACC students.

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CHAPTER I

Introduction

1.2 The background of study

In the hands of managers looking to maintain a competitive advantage in the aspect of quick technological innovation, increased awareness, and demanding requirements as of clients and corporate holders, an accounting information system (AIS) is a crucial tool. The review effect of AIS on schools' financial performance is investigated in this review. An AIS may be a computer-based electronic system used to collect, store, process, and disseminate financial and accounting data through financial statements with the intention of facilitating and guiding organizational decision-making (Tilahun 2019). Computers serve as the central repository of accounting data since they give all information systems a working foundation.

Computerized accounting has recently drawn more attention from academics all over the world. For instance, technological innovation has a good effect on the educational system in emerging nations like Nigeria and Ethiopia. Professional accountants are concerned about whether educational institutions like schools will adopt the use of computerized accounting systems in their daily activities due to the emergence of information technology and its widespread use by many corporate companies (Asiabaka, 2010). AISs have been acknowledged as a significant factor in managing the economy, generating employment opportunities, and fostering growth and social advancement in developing economies.

In order to provide financial statements to the public, financial accounting information systems are required. In addition, management of accounting information system is necessary because school administration needs accounting information in relation to make decisions for managerial determinations. The behavior of financial report managers, which are studied in behavioral accounting, is a key component of accounting that tries to develop financial reporting in a school. This study set out to determine how school accounts clerks and bursars' behavioral intentions to use accounting information systems were influenced by perceptions of perceived utility, perceived usability, and attitude toward utilizing.

When creating accounting records, which are necessary when creating financial reports, several schools in Bindura do not use AIS. All of the school's accounting systems will be under the control of the accounting section, which use both manual accounting procedures and Microsoft Excel as its accounting software. The school's accounting section does not utilize any use of the accounting-specific software programs, such as Turbo cash, PASTEL and QuickBooks. The receipt book is used to manually record each transaction before utilizing Microsoft Excel to digitally record it. When a student pays their school fees, the accountant first enters the payment in the receipt book before reducing the amount on the debtor's list which is in form of an Excel sheet. The schools use ledger cards at the end of each term to display the name of the students, the amount due each term and the remaining balance. The schools in Bindura make use of manual accounting. Prior to the invention of computers, the entire accounting cycle during which trial balances are computed, journal entries are entered and financial statements are fixed was completed manually on a period-by period basis. This resulted in time being wasted, which delayed the preparation of financial reports.

There is very little AIS adoption in schools. This is primarily because of a number of factors outside of the control of the institutions. The adoption of AIS by schools has a generally low success rate for a variety of reasons, including low annual revenue, and weak innovation capability are another factor in schools not adopting AISs. In light of this, the researcher believes it feasible to evaluate the factors that affect the adoption of AIS between schools in Bindura Town.

1.3 The problem statement

Currently, the adoption of information technology in schools is being disadvantaged by problems and difficulties. The influence of accounting information system cannot be disregarded given the change in schools brought about by advances in technology. AISs have been developed to support the creation of fair and accurate financial statements for both internal and external users of accounting. In this study, the researcher looks into the causes for both adoption and non-adoption of accounting information systems and how it aids in the improvement of performance in schools.

1.4 Objectives of the study

- 1) To determine the factors which affect schools in Bindura in terms of AIS adoption in Bindura.

- 2) To evaluate how well the AISs employed by schools in Bindura aid in improving performance.
- 3) To weigh the benefits and drawbacks of using computerized accounting information systems in Bindura's schools.

1.5 Research questions

- 1) What are the influencing factors of AIS adoption in schools?
- 2 How well do AISs work to help schools in Bindura aid in improving performance?
- 3 What are the assistances and drawbacks of using accounting information systems in the schools?

1.7 Significance of the study

1.7.1 To the researcher

The study assisted the researcher completely comprehend the variables influencing the implementation of accounting information systems in schools.

1.7.2 To Schools in Bindura Town

The study will give the accounting department the right information so they can decide on Accounting Information Systems more effectively.

1.7.3 To the university

The researcher's findings will be added to the body of knowledge for other researchers who might be interested in the subject.

1.8 Assumptions

The following assumptions were made by the researcher in order to conduct the study:

- I. The research will be completed within the allotted time.
- II. Subjects who are given questionnaires are knowledgeable about the research topic and will answer all questions. The researcher will receive enough support and cooperation from all the respondents' authorities.

1.9 Delimitations of the study

This study was conducted in Bindura, with schools in Bindura Town serving as the main focus. The reason Bindura was chosen as the sole research location is that it is where the district is located. Other districts and Ministry of Primary and Secondary Education stakeholders were excluded. The research was conducted between 2021 and 2022. There were people in the target demographic, and all schools in Bindura Town were selected.

1.10 Limitations

The use of AISs by schools in Bindura was the sole focus of this study. However, caution must be exercised when generalizing the study's findings. Future studies may be undertaken to further the effort by enlarging the sample size and accounting for business effects. To have a deeper understanding of the subject, it is also possible to compare other nations. A longitudinal study might be considered in order to better comprehend the research findings as the cross-sectional nature of the data only provides a snapshot in time.

1.11 Definition of terms

AIS- stands for an Accounting Information Systems (IS) or IT tool that supports the collecting, keeping, and handling of financial and accounting data for administration decision-making (Faccia and Petratos, 2021).

An information system -is a collection of interconnected components that include people, technology, software, networks for data communication, databases, and processes for gathering, processing, storing, and disseminating data or information in order to fulfill corporate goals (Knock et al, 2020).

1.12 Chapter summary

This chapter's introduction observed at the study's background, statement of the study, research questions, aims, assumptions, significance, delimitations, limits, and definitions of key terminology. The factors that affect the adoption of the accounting information systems in schools in Bindura Town is the topic of the following chapter's literature review.

CHAPTER II

LITERATURE REVIEW

2.0 Introduction

A literature review summarizes journal articles, books and other documents to describe the past and present level of knowledge on the subject of inquiry study (Creswell 2012). A literature review, according to Hart (2008), is a body of material that highlights the main findings and evaluative point of current knowledge as well as theoretical and methodological contributions to a particular field.

2.1 Purpose of literature review

The primary goal of the literature evaluation is to help grow a decent appreciation and awareness of applicable earlier study and the developments that have arisen, (Saunders et al. 2009). They continued by stating that "illustration of how the results of the findings and theories that have emerged relate to the work that has already been done can be seen as an addition to the other aims of literature review. "Literature review as reported by Creswell (2012) a literature review can help to demonstrate effective library searching techniques, subject-matter expertise, and an awareness of the issue in order to support a study topic and design methodology.

2.2 Theoretical review

2.2.1 Diffusion of innovation theory

The rate, reasons, and mechanisms by which new technology and ideas are embraced and disseminated within an organization or social system are explained by Rogers' (1962) Diffusion of Innovations Theory. According to this view, an innovation can be a new technique, product, way of thinking, or technological advancement (Wilkening, 2011). It suggests that a number of variables affect how quickly innovations spread. These consist of the invention itself, means of communication, the choice of the innovation, and the inventiveness of the person or group adopting the innovation (Tilahun, 2019). The social system in existence at the time the innovation is being presented is also an influencing factor. Furthermore, according to the theory of innovation diffusion, the characteristics of the technology, the dissemination network, and support from

change agents and stakeholders all affect how quickly an innovation spreads (Wilkenning, 2011). An individual or the decision-making unit inside a company decides whether to adopt a new idea. Knowledge about an invention is the first step in the decision-making process, which continues with developing an attitude toward the innovation, choosing whether to accept or reject it, and carrying out the decision. According to the theory, decisions on innovation can be taken in three different ways: voluntarily by an individual, collectively by a group, or under the authority of someone in a position of authority for an organization or a group (Stone, 2000). In the study, the theory was employed to explain how choices made by top management in powerful positions in schools can affect the adoption of AIS. These decisions are affected by the perspectives of top management and elected leaders on the significance of AIS. The resources devoted to AIS and the leadership's dedication to its adoption may be affected by these choices.

2.2.2 The Acceptance Model

Why people and organizations adopt technology is explained by Davis' (1989) technology adoption model (TAM). It presupposes that users' decisions to adopt a particular technology are influenced by their perceptions of the utility, self-efficacy, and simplicity of use. One of the most important theories for innovation or technology adoption is TAM. According to this hypothesis, perceived usefulness and perceived ease of use are the main determinants of technology adoption in every firm. For an individual or group to accept a technology, it must be seen as valuable. But if the person believes the technology is useless, they won't utilize it or accept it (Stone, 2016).

The approach has drawn some criticism because it doesn't explain what shapes potential adopters' impressions (Wilkenning, 2011). However, this theory serves as a fundamental framework that has been shown to be reliable in numerous empirical investigations on the variables that affect technology acceptance and use by people and organizations.

The TAM may be used to describe how schools' decisions to adopt the AIS may be influenced by their perceptions of its utility. Employees, upper management, and government leaders will be able to promote and support the implementation of AIS when they believe it will benefit the firm. However, they will be hesitant to accept AIS if they believe it is useless (Iskandar, 2015).

Several research on the adoption of technology, innovation, and information systems have employed this approach (Tilahun, 2019; Smith & Puasa, 2016; Iskandar, 2015; Padachi, 2012). This study thus made use of it to explain how perceived usefulness and simplicity of use are anticipated to affect the choice to implement AIS in schools.

2.2.3 Unified Technology Acceptance User Theory

Venkatesh and Davis (2000) created the unified theory of acceptance and use of technology (UTAUT), a theory that describes the adoption and use of technology. According to this theory, social influence, effort and performance expectations, as well as facilitating factors, affect people's intentions to use technology and their actual usage of it . Furthermore, the idea was later put to the test by Park, Son, and Kim (2012), who found that it could account for 50% of the variance in actual usage and 70% of the variance in intentions to use. According to the UTAUT, the fundamental elements of the factors that drive technology adoption are favorable conditions, effort expectations, and performance expectations (Kim, Lee, & Rha, 2017).

Several research studies on the factors influencing technology adoption have used this hypothesis. The adoption of AIS in schools in Bindura was explained using this idea as a way to demonstrate how employee competency may have contributed. According to the hypothesis, enabling circumstances and expected effort play a significant role in influencing technology adoption. By providing employees with the necessary training, the firm may encourage adoption. Additionally, when employees receive training, they become proficient in using the technology, which raises their sense of self-worth and lowers their expectation of effort (Kabra et al. 2017). Employee reluctance to adopting new technology increases when they lack the necessary expertise. In order to understand how employee competency might affect AIS adoption in state corporations, this theory was applied.

2.3 Conceptual framework

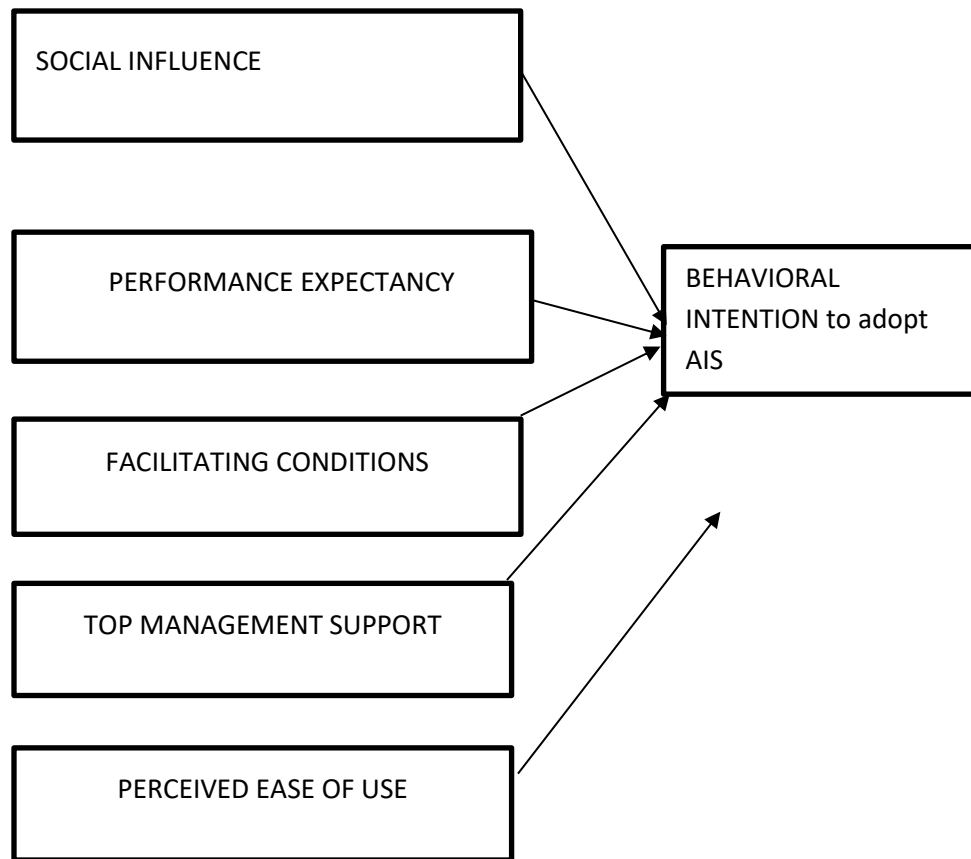


Figure 2.3 Conceptual framework

In order to provide financial statements to the public, AISs are required. In addition, management of accounting information systems is necessary because schools need that information in relation to decision making for organizational purposes (Permatsari and Prajanti 2018). There are some certain factors that affect accountant behavior in order to adopt AIS (Zaini et al 2020). There factors that affect the behavioral intention which are social influence, performance expectancy, effort expectancy, facilitating conditions and perspectives on communication which leads to adoption of AISs. The factors are interlinked with each other while determining the adoption of AIS. The framework was operationalized such that social influence focused on how a person's behavior influence the person's decision to adopt or reject a technology. Performance expectancy focuses on how a person's level of confidence that operating the system would develop their ability

to accomplish their job. Facilitating conditions focused on how the idea of perceived behavioral control over the workforce's ability to accomplish their task.

2.4 Empirical review

2.4.1 Accounting Information Systems

AIS stands for an Accounting Information Systems (IS) or IT tool that supports the collecting, keeping, and handling of financial and accounting data for administration decision-making (Faccia and Petratos, 2021). An information system is a collection of interconnected components that include people, technology, software, networks for data communication, databases, and processes for gathering, processing, storing, and disseminating data or information in order to fulfill corporate goals (Knock et al, 2020). AIS is appreciated as a system that supports administration in procedure scheduling and control by supplying pertinent and trustworthy data for decision-making. Its role extends beyond its convectional viewpoint. A system for gathering, recording, storing, and processing data in order to produce information for decision makers is known as an accounting information system . A computer-based electronic system known as AIS is used to collect, pile, develop, and transfer monetary and accounting records over financial statements with the goal of helping and leading corporate management .AIS is a business platform that consists of a number of integrated components that cooperate to achieve organizational objectives(Mahmad, 2018). Planning and controlling company activities should both use AIS. It might also be employed as a form of budgetary control. For that reason, in order to totally appreciate the system's benefits, it must be completely accepted. The term "accounting information system" refers to a group of assets, including personnel and physical assets, that are intended to transform financial data and other data into information that can be shared with various decision-makers Badnor (2010).

2.4.2 Factors affecting the adoption of Accounting Information Systems

2.4.2.1 Social Influence

The social influence on a individual's choice to accept or discard a technology is stated to as "social influence" (Zaini et al., 2020). Fresher asserts as well that subjective norms have an impact on people. The term "subjective norm" describes how a person views society and whether or not

others find a person's behavior to be acceptable. Three publications DOL (Hooper & Gell, 2019), Additionally, research has shown that the importance of subjective norms in influencing behavioral intention. Social influence was examined using UTAUT, and researchers revealed a link among social influence and behavioral intention to utilize the technology Flayyih et al., 2019). Nevertheless, some researchers revealed that social influence has a bigger impact and is the primary component in predicting behavioral intention (Asimah, 2018).

2.4.2.2 Facilitating conditions

"A facilitating circumstance is seen as a technological and organizational framework that indicates whether an activity is perceived by an individual to be easy or difficult to complete (Zaini et al, 2020). It also discusses the idea of perceived behavioral control over the workforce's ability to accomplish their task. People consider facilitating conditions (FC) to be a legal and technological framework. A facility is a structure of new technology to promote operation that facilitates the use of the system in a company. Facilitating circumstances help to foster a deeper understanding of and connection to intention. The study demonstrates a positive impact Purpose also had a significant, notable impact, according to another researcher (Miraz et al, 2022).

The belief that users have in a system is one of the criteria that helps it function. The utilization of a virtual learning environment is made easier by the system's infrastructure. The learning assistance that people perceive as being present in the facilitating situations by utilizing a system from other people, organizations, and technical facilities. As facilitating circumstances could define effort expectancy, it is also anticipated to have an impact on hedonic. Expectations for effort and motivation were shown to be different. In forecasting behavioral outcomes, the association between enabling factors and effort expectations is not substantial (Kumar et al, 2022).

2.4.2.3Performance expectancy

Performance expectancy measures a person's level of self-assurance that operating the system would develop their skill to finish their job. This study makes the assumption that employee belief to some extent will affect performance and productivity. It also has something to do with why people want to use new technologies in the digital market. As a result, many people expected new and creative digital needs as well as other adjustments. The research claims, however, that expected performance has a significant effect on technology approval and practice. If the accounts

clerk perceives new technology as more beneficial and valuable in their daily lives as more effective way to give all the users various services, they will adopt and use AIS (Mira et al. 2022).

To build the performance expectation, five models from earlier theories are applied. Perceived usefulness is the name of the first model. It is known as the level of belief an individual possesses while utilizing a technique to increase their workplace performance. External incentive is the second. This is characterized as the idea that a worker wants to perform better in order to benefit from a result like a promotion or greater work output. Third job-fit was taken into account, and this is characterized as an individual's view that employing technology can enhance performance (Rana et al, 2017). The value of innovation is superior to the replacement of existing products, services, or concepts. The fifth is anticipating results. The final element, outcome expectations, underlines that a person's performance or personal use is what has the biggest influence on they behave as a user. The study also asserts that the Technology acceptance model (Zaini et al, 2020).

2.4.2.4 Top management support

The competence and dedication of management is important for the successful deployment of accounting information systems, according to Suratman and Ridwan (2017). (AIS). The goal of the study was to evaluate the factors that affect the adoption of AIS in schools in Bindura Town. The top management has a big part in how AIS is implemented and adopted. A study by Ouko (2013) used the case of the tea companies in Nandi County to explore the factors affecting information systems in company operations in Kenya. According to the report, senior managers are responsible for ensuring that AIS is effectively adopted throughout organizations. Both Suratman and Ridwan (2017) and Ouko (2013) concur that adopting AIS with the assistance of the top management increases effectiveness. The adoption and implementation of AIS is one of the issues facing managers in public enterprises, according to Magutu, Lelei, and Borura (2010). In their 2020 study, Odoyo and Ojera looked into how top management support affected the accounting information system. Senior management's job is to facilitate the successful adoption of computer-based systems within businesses, according to Odoyo and Ojera (2020). The function of top management in information system planning was examined by Ali et al. (2018). There is general agreement among researchers that top management has a special responsibility for promoting the use of information technology within organizations. The importance of top management support when adopting information technology as a tool to encourage openness and

accountability (Magutu et al .2010). This reasoning is consistent with Lundu and Shale's (2015) observation that a pillar for ensuring the long-term adoption of AIS within enterprises is top management support.

2.4.2.5 Perceive ease of use

The impact of the perception of an accounting information system's usability in businesses was examined in a study by Dewi, Dewi, Kustina, and Prena (2018). The researchers that AIS adoption and use in businesses are strengthened by ease of use. Turner et al. (2020) assert that human factors, such as the perceive ease of use, are crucial in the adoption of AIS within corporate setting. Effective AIS adoption and utilization within enterprises depends on how people view these systems. One of the goals was to determine how perceived ease of use affected institutions' adoption of technological systems. Nyoro et al. (2015), confirm that perceived usability is a key factor affecting the adoption of AIS inside institutions. Permatasari and Prajanti (2018) inspected the elements influencing the adoption of technology within schools, perceived ease of use has a favorable association to the action of operation and undertake AIS within schools.

2.5 How well the AISs employed by schools in Bindura aid in improving performance

AIS increases productivity in the operation quality and so boosts the administration's production (Ratten, 2015). AIS enhances the coordination level among various functional units in schools and literature has given insight into the necessity for IT support among business operations (Zakaria et al 2017). The management of data into information can be done through the system to reduce the risk of recording errors, which will increase the quality of the information presented and disclosed in financial statements and decrease the possibility of material misstatements. AIS can help an organization's financial reporting process . Information derived from AISs can be useful in the decision making process, purchasing, installing, and using such a system is advantageous when the advantages outweigh the disadvantage.

2.6 Benefits of using AIS in schools

As a result, AIS is appreciated as a system that aids the school in development forecasting and control by offering significant and dependable information for decision-making. It implies that AIS's roles encompass more than just creating financial reports. Its purpose lengthens outside this straight standpoint. Scheduling and controlling company activities should both use AIS. Additionally, it might be utilized as a budgeting-style control method. To fully enjoy the system's advantages, full system adoption is therefore necessary. By giving internally generated input, such as financial statements, AIS usage has unquestionably played a significant role in the company's value addition. The information assists the schools in developing improved strategic plans (Harash,2014). The scope and functions of AIS have expanded as a result of improvements in the fields of AIS over the last decades of the twentieth century (Abdallah, 2014).

The ability of schools to use information technology, which was solely available to large businesses, has increased their competitive edge (Malone 2001).Gaining a competitive edge through effective order processing that increases customer satisfaction. More specifically, AISs give schools the chance to increase their decision-making efficacy and efficiency, giving them a competitive edge. Aiming to achieve significant cost savings and increase admission frustrated and true results, AISs also encompass the widest spectrum of organizational activities and processes and offer the chance to keep posted measures and line up them with observed finest preparation patterns (Pollock and Cornford, 2004). In that sense, business applications utilized for routine tasks like accounting, managing human resources, and stock management are included in AISs. A complete AIS's primary function is to computerize industry procedures and, most crucially, to generate actual and current data (Nah et al., 2001). Using AISs leads to better decision-making and accounting quality. Since AISs guarantee modest access to facts accounts that are properly keep up, worth choices are prepared. Beke (2010) further stated that AISs be likely to to take regular files examination methods as given by the information systems supporting Pollock and Cornford's (2004) claim that AIS also present a chance to modernize processes and bring them in line with accepted best practices. In the fresh industry surrounding, where computerization, usefulness, and efficacy in processes, combined with present records, are reflected key components for the school achievement, traditional information systems may still suggest administrators' facilities in transaction processing, recording, and evidence for managerial determinations, but these purposes seem inadequate . Accounting information systems have the

capacity to generate real-time data for management to act upon, enhancing regulator and planned management (Spathis and Constantinides, 2003). Since all the information will be kept in a solo computer data base, where the operator can simply search for the relevant data, AISs make it quite simple to access all the data as and when it is needed. This necessitates the need for real-time information.

AISs have proven to be fairly good in transaction processing but fewer operative in recording and judgment support, which is evidence of the aforementioned. In contrast, AISs provide well-documented, reliable information that improves the soundness of decisions; this, along with an individual's experience, will ensure sound decisions. Granlund and Malmi (2002) made an additional argument in favor of Booth et al. (2000), claiming that a unified organizational-wide information architecture and an integrated information system might have a substantial positive impact on worldwide administrations. It has been discovered that AISs offer a variety of general advantages, including improved transaction processing effectiveness, more readily available data of an advanced value, and expanded provision for ad hoc reporting. A number of these advantages are supported by research on AIS adoption by businesses and how it has affected management accounting practices (Spathis and Constantinides, 2002).

The perceived benefits that are mostly highly regarded include improved report quality, increased account application integration, and improved decision-making based inaccurate and timely accounting information. Further precisely, AISs remain anticipated to: lower prices by boosting productivity over computerization; improve decision-making by supplying correct and up-to-date information to the entire organization; and, as a result, increase school performance (Poston and Grabski, 2001). Contrarily, the benefits of AISs can only be realized if they outweigh the expenses of implementing them. No gains are gained when schools use such a system since the expenses are greater than the benefits. In agreement by this, (Sajady, et al. 2008) suggested that even if information derived from AISs can be useful in the decision making process, purchasing, installing, and using such a system is advantageous when the advantages outweigh the disadvantage. Corner (2000) argued in favor of this claim, saying that the advantages of AISs can be dignified by their effects on the enhancement of the administrative process, the caliber of

accounting information, presentation assessment, inside panels, and the facilitation of business transactions.

A counterargument claims that figuring out the advantages of using accounting information systems have proven to be a difficult task for academic and consultants similar. Irani and Love (2001) developed a paradigm to address the difficulties in benefit categorization. The benefits garnered change from being largely imperceptible and non-quantitative in nature to ones that are more concrete and quantifiable as one proceeds from strategically-oriented information system initiatives to planned operationally-oriented projects. This supports the argument made by Murphy and Simon (2002), who claimed that the concept of AIS advantages as a whole becomes a cloudy hill that is challenging to climb once the benefits obtained from an accounting information system take on a qualitative dimension.

This is in opposition to Shang and Seddon's (2000, 2002) claim that there are five categories along which organizations can benefit from AIS use: functioning, administrative, considered, information technology infrastructure, and organizational. Conversely, in order for schools to benefit from adopting AISs, it is necessary to use them to their best potential, which likely entails hiring highly skilled employees. Flynn (2002) suggested that in order for these benefits to develop, AISs must be operative; as a result, the efficacy of AISs is assessed by means of assessment models in accordance with the goal of practice.

2.7 Disadvantages of using AISs

Schools have suffered since they cannot take use of the advantages that come with using AISs. The operations of schools have been adversely impacted by this to the point where some of them have even failed to survive. The absence of AIS use, according to Randall and Horsman (2004), was a factor in school's operation disadvantages. Furthermore, schools which don't use AISs make bad decisions because the information in their records is typically in the form of incomplete records.

Making informed decisions is made more difficult by incomplete records because doing so calls for a specialist in accounting, who schools frequently lack. In a same vein, Mia and Chenhall (2003) asserted that failing to adopt and apply AISs is the cause of the majority of schools' inability

to make wise decisions because their information keeping tends to be disorganized as the firm expands.

However, according to Raymond et al. (2001) organization's refusal to implement AISs led to inaccurate financial reports and information. He added that AISs computerize the majority, if not all, of the standard accounting reports, including financial statements and accounting ratios, and that failure to adopt this technology forces schools to create these records manually, which when combined with a lack of adequate accounting knowledge results in subpar bookkeeping accounts. In support, Holmes (2003) emphasized that the absence of AIS utilization was a hurdle that kept external accountants from delivering reliable management accounts reports. However, failure of schools to adopt AISs can only have a negative impact on their business operations if the advantages of doing so overweight the disadvantages. It is not necessary to use the technology in the beginning because there is no value addition in situations where both adoption and non-adoption have neutral outcomes, meaning neither positive nor bad outcomes. Nejad et al (2008) argument that adoption of AISs is only advantageous when the expenses of adoption are offset by the advantages was made in support of this claim. They found that schools that choose not to use AISs won't suffer any disadvantages when the expenses of adopting and applying AISs outweigh the advantages.

2.8 Summary OF Empirical Study

Factors affecting the adoption of an accounting information system based on utaut2 and its implementation in a tourism corporation 2020. The purpose of the study was to investigate the elements influencing the adoption of an accounting information system in a Jordanian setting. Our recent study concentrated on the UTAUT2 model, which was based on the UTAUT model. The mechanism and extension of ideas are the main topics of this model's analysis of earlier theories. The UTAUT2 model was expanded using additional variables, such as viewpoints on communication and perceived technological fit. Eight theories in all were offered by the study. Data was gathered through a closed-ended questionnaire to test the hypotheses. 210 Jordanian businesses provided the information. The hypotheses were tested using structural equation modeling with variance. The data was examined using Smart PLS 3. According to the findings, each component was important. Thus, it was determined that all hypotheses were supported. The

study's results were addressed in relation to earlier research. Furthermore, the study's limitations were severe.

The impact of Computerized accounting information system on the performance of the banking industry in Nigeria. (a case study of united bank for Africa plc)2021. The study looked at how Nigerian banks performed in relation to their use of the computerized Accounting Information System (AIS). This research study's goal is to assess how computerization (AIS) has affected customer satisfaction, personnel performance, and service delivery in Nigerian banks. To accomplish the study's main goal, the research used a survey research methodology using a stratified sample technique. The target demographic for this study consists of the employees and clients of the Apapa branch of United Bank for Africa Plc.

Over 65% of respondents strongly agreed that new technology increased the performance of bank personnel when examining the utilization of new technological breakthroughs and their performance. Additionally, 73% of all respondents strongly concurred that the adoption of computerized banking had resulted in a notable improvement in banking operations (AIS). The report also identified variables, such as Internet access, skilled staff, cybercrime, connection and repairs costs, and the affordability of technological developments, that provide obstacles to the efficient placement of ICT in the banking sector.

This section's goal is to highlight the knowledge advancements this study has achieved and to highlight its managerial significance.

There is no doubt that a number of studies have been conducted (and are still being conducted) on the investigation of the connection among the placement of Computerized Accounting Information System (AIS) and development in bank procedure/routine, provision distribution value, and client fulfillment, but the results of these studies remain conflicting. However, examined the connections between the use of technological advancements and bank routine, provision quality, and client satisfaction using empirical methodologies. The research findings showed that using new technologies can have a significant positive impact.

Accounting Information Systems Dr. Tawfiq Abu-Raqabeh North American University, USA (2018). The introduction of AIS to higher education institutions has become necessary due

to the rapidly evolving nature of technology, globalization, and corporate integration today. The introduction of AIS to higher education institutions is explored and examined in this paper. the difficulty in implementing the AIS into the curriculum and the institutes' preparation. The focus of ABET's evaluation criteria for the IS discipline is on the curriculum's content and delivery. the benefits for instructors and students of including the AIS in the curriculum.

The difficulty for educators is finding the ideal balance between what must be taught, how it should be taught, and how it will help students in the job. A growing focus is placed on AIS majors learning more technical topics as the IS industry becomes more diverse and complex. This affects both the availability of courses and the appropriate course mix. Only 23% of the authorized schools, as was already mentioned, provided a course in e-commerce. E-commerce is being used by more and more companies, hence the MIS curriculum would need to change. Increased online course offerings is one strategy to increase the number of available classes. In terms of online learning, there is a division between teachers and students, though.

2.9 Research gap

AISs are recognized to increase a company's efficacy and efficiency, at least in theory. Mitchell and Reid (2000) made the argument that there have been very few research studies on AISs in micro firms, which provides evidence for their claim. In addition, Randall and Horsman (2001) noted that AISs has been overlooked in the literature on small businesses despite its significance for a successful school. However, schools have been hesitant to accept this technological advancement, whereas major organizations have been utilizing computers for some time because education in Zimbabwe now seeks to encourage national harmony in order to contribute to national development, notably economic development. This slow acceptance is a serious problem because as a result, the researcher has identified a need to investigate the variables that affect the adoption of AIS in schools in Bindura Town.

2.10 Chapter summary

What secondary sources had to say about AIS was the focus of this chapter. The examination of the current research problem's gaps was also covered. The research approach that will be utilized to gather information from respondents will be discussed in the next chapter.

CHAPTER III

METHODOLOGY

3.0 Introduction

The demographic and sample that will be used for the project, as well as the nature of the study and the type of research to be conducted, are all taken into consideration while developing the techniques of data collection. In this chapter, such information is broadly discussed with regard to this project.

3.1 Research design

Maxwell (2015), a research design is a plan for acquiring data in order to accomplish the objectives and aims of the research, Kumar (2011), a research design is a method used to attempt to provide a clear and objective response to a research question on the assumption that the data is reliable.

3.2 Research Methods

This procedure ensures that the information is pertinent by sequentially gathering and analyzing data using either qualitative and quantitative methodologies (Brannen, 2017). According to Apuke (2017), there are four categories under which quantitative research can be divided: study research, unplanned judgment research, investigational research, and correlation research. A qualitative technique offers a strong basis for data analysis while enabling the researcher to grasp the information that has to be acquired. The amount to which participants object to the researcher's inquiries can be ascertained with the help of quantitative tools. In this instance, the researcher looked at a number of variables while including statistics and numbers into a project to study its results. The researcher was capable to explain the results in a much further concise and visually acceptable way by including the use of tables, charts, photos, and text in their mixed methods analysis. Flick (2006) provided the inspiration for using a hybrid strategy, as he thought that using both research methods would mutually confirm and reinforce inferences made from both qualitative and quantitative data. In order to draw results beyond those found using one method, the researcher adopted diverse approaches, which boosted the credibility of the research.

3.3 Target population and sampling

Steezy (2021) claims that the target population is the sample's master blueprint since it provides the broad set or sets of all objects (individuals in data analysis) who will be qualified for a academic's research. The representative of the intended population was chosen through authoritative judgmental sampling. Systematic sampling is used in this study to ensure that there is no bias in the selection of type subjects. The target population, according to Taherdoost (2016), is the total figure of participants that are predicted to take part in the study in question. The population might consist of participants who are possibly noticeable for the study and these matters remain usually people with definite understanding and abilities. This study uses all of the schools in Bindura as the population of study and the participants will be the accounts clerks, bursars, headmasters and head. The researcher will gather data from at least 3 individuals from 10 different schools in Bindura because the size and location of the target population is too big to collect data from the whole population.

3.4 Primary data

Kothari (1985) defined primary data as unique information that has been gathered for the first time. primary data also known as firsthand information is received directly from participants and is regarded to be more precise because in-depth information is collected. This strategy was used by be researcher to collect data using questionnaires. the main benefit of using primary data is that it is it always current. Because participant's personal information is kept private and they feel safe doing so, they are more likely to submit accurate information when using primary data.

3.5 Collecting Data instructions

3.5.1 Questionnaires

McLeod (2018) a questionnaire is a research tool that consists of a number of questions used to elicit data from respondents. Questionnaires can be considered a form of written interview. Questionnaires may be a more effective method because data collected is more credible because all respondents fill out the same standard questionnaire with the same questions. Ing and Borg (1989). Free from interview bias that arises from variances in the interviewee's color, sex, socioeconomic class, and degree of education, as these disparities may influence the responses they provide, Gillham (2000). Questionnaires are an efficient and reasonably priced tool to gather specific type of data. According to Leedy (1993), men's attitudes, sentiments, and reactions include

hidden data. As a result, the questionnaire is a typical tool for gathering data that is out of the observer's direct line of sight, Gillham (2000). Closed-ended questions allow respondents to complete them whenever is most convenient, making it possible for the researcher to leave the questionnaire and collect the responses later. Gillham (2000). Respondents are not under as much time constraint as they would be in a face-to-face interview when providing responses. Gillham (2000).

3.5.2 Issues with questionnaires

Non-returns, inadequate response rates, and non-responses are the main issues with questionnaires. Hillway (1969). According to Grillham (2000), questionnaires are inherently satisfying. However, few people are powerfully inspired by questionnaires except they can understand how the information being gathered is relevant to them personally, such as learning about job organizations, status, and pay. In order to encourage respondents to fill out and submit the questionnaire, the researcher specified the deadline and went into further detail on how the respondents would assistance from the research.

3.6 Measures of Validity and Reliability

The capability of a data gathering tool or technique to amount what it is proposed to measure is known as validity. Top and Khan (1993). In order to determine validity, the researcher followed a few guidelines. Ambiguous items were avoided, questions didn't need to be calculated, and they were only included if they advanced the study's goals. According to Cooper and Schindler (2003), the validity of a measurement is determined by how accurately it captures the actual differences between the respondents being tested. The measurement must take into account all subtleties. The consistency with which research tools, like tests, produce the same results throughout time is what is meant by reliability. Gary T (2009). The consistency and stability of any experimental effect are discussed by Glynis M. et al. (2006). Replication is the most used method for determining reliability. The experiment is deemed to be dependable if the same investigational strategies provide the same results across time and with diverse samples. After submitting questionnaires and interview questions for testing with various people, the similar findings were achieved about their reliability. Their trustworthiness was confirmed.

3.7 Data Gathering Techniques

The researcher will include an introduction letter and questionnaire to further explain the purpose of the study, which was to guarantee the privacy and confidentiality of the data. By including a non-disclosure clause in the cover letter, this will be accomplished. The respondents will complete the surveys on their own, as controlled by the researcher. The researcher then let the respondents know that the surveys will be collected after the fourth day. Since this will be purely for academic purposes, all responders received a guarantee of secrecy about the information they will provide. The researcher will also make use of electronic portals to gather data Google Forms. The questionnaires are directed to the headmasters, bursars and the accounts clerk because they're the ones who mostly use AISs in the preparation of the financial statements and for management purposes in schools.

3.8 Procedures for Data Presentation and Analysis

Data will be edited before being subjected to both qualitative and quantitative analysis. In order to analyze the qualitative data from questionnaires, content analysis and logical analysis techniques will be used. For the study of quantitative data, Microsoft Excel charts were employed. The method utilized for quantitative data analysis to determine the percentage of respondents selecting each response was frequency distribution and percentages. This was carried out for every set of objects connected to the study issues. Tables, graphs, and charts were used to illustrate the data, which allowed for a better comprehension of the analysis.

Data will be analyzed specifically for each research question as follows:

RQ:1 The and quantitative data from questionnaires will be used to answer research question 1. Data will be analyzed using unique categorical variables such as statistics, percentages and measurements

RQ:2 The qualitative data from the questionnaires will be used to answer research question 2 because will discover how people think about how well does AIS in schools' aid in improving performance and also would know the behavior of people towards AIS and the reasons behind the behavior. Data will be analyzed using unique categorical variables such as statistics, percentages and measurements.

RQ: 3 questionnaires will be used on this research question. Data will be analyzed using deductive approach because it will be used to people who already have or use AIS and they know the benefits and consequences of using AIS.

3.9 Pilot study

The research's questionnaire was written before the final results were collected, and it was tested on 4 schools that are not included in the main study as prototype project. The pilot test was carried out to make sure that data gathering tool was applicable for collecting useful data. The test was carried out to make sure that the final instruments would only capture reliable, valid data.

3.10 Ethical framework

Ethical considerations were one of the research's most important components. It is important to protect the privacy of the study participants and the information they contribute a questionnaire to evaluate the elements that affect the adoption of AIS was created using this criterion as a result. Participants in the study and respondents were given the assurance that their answers would be kept entirely confidential and without the possibility of blackmail.

3.11 Chapter summary

The research methodology for the issue of factors affecting the adoption of accounting information systems in schools was explored in this chapter. To determine the scope of this study and identify the mistakes of various research approaches, several studies were reviewed. Instruments, population, sample size, and data display were all covered in this chapter. The detailed presentation and clarification of data is then enclosed in the next chapter.

CHAPTER 1V

DATA ANALYSIS AND PRESENTATION

4.0 Introduction

The demographic characteristics of the respondents are covered in detail in this chapter, followed by the results of various aspects of research questions. The data analysis, presentation and interpretation of the study are also covered. By conducting a survey of schools in Bindura Town, the chapter draws some conclusions concerning the inquiry into the factors affecting adoption of AIS between schools in Zimbabwe. The problem of the study, the literature reviews and the research techniques have all been clarified in the earlier chapters to arrange for a theoretical framework for the right analysis of the data collection's outcomes.

4.2 Data presentation process

The researcher passes on over all completed questionnaires to examine the responses from various respondents in order to draw connection after implementing all completed questionnaires. On the materials and information, the researcher gathered during the research, data were given. A 25 population sample was selected. The supplied data was examined using descriptive statistics and SPSS.

4.3 Response rate

Twenty-five (25) questionnaires were distributed and 23 were responded to and a 92% responded rate was attained. This high rate was made possible by combining the drop and pick method with electronic Google forms for distributing the questionnaires. Creswell and Creswell (2017), if the sampling was done correctly, a response rate of 60% or more is deemed satisfactory, and the study's findings can be regarded as representative of the population. This helped to support the judgement that the response rate in this trial was adequate.

4.4 Demographic information

The study examined a range of general and demographic data pertaining to the study participants and the schools that were included in the study. The respondents' designation, the system used by the school to prepare its financial statements, the category in which the schools belongs and

number of years of operation the schools in Bindura Town were all included in the data. The outcomes were shown below

4.4.1 Category of school

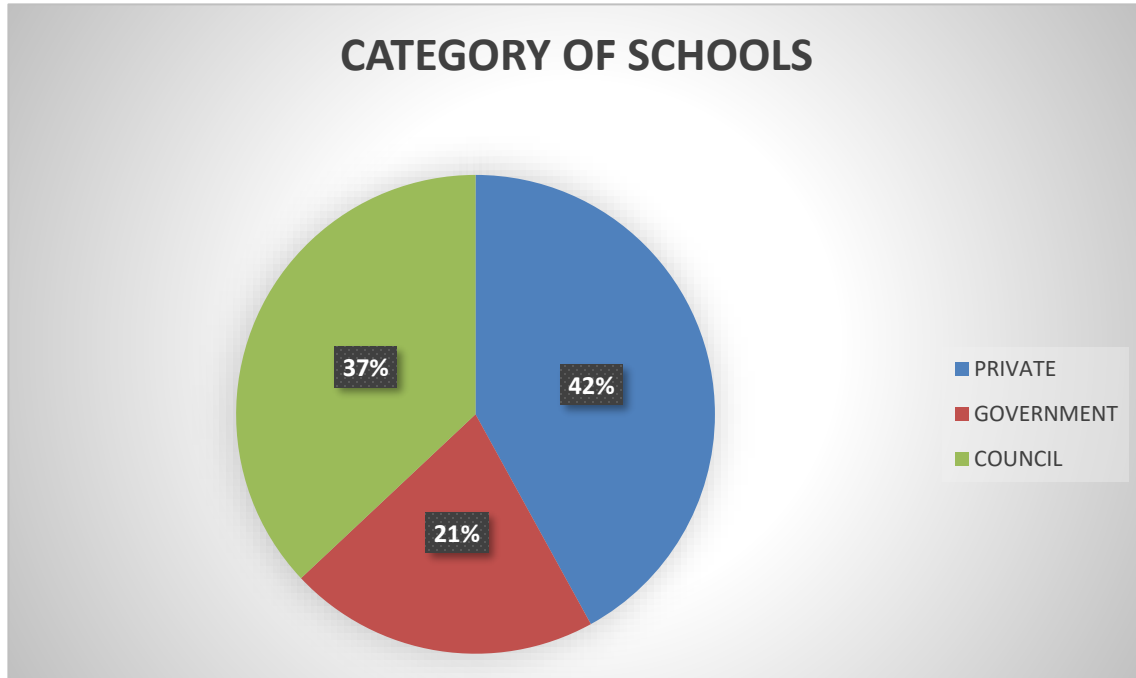


Figure 4.4.1 Category of schools

The chart above shows that 21% of the schools in Bindura town which was for government schools, then 42% are private schools then the rest which was 37% from council schools. The results show that government schools dominate in because the number of respondents from government school is higher who participated from this study higher.

4.4.2 System used

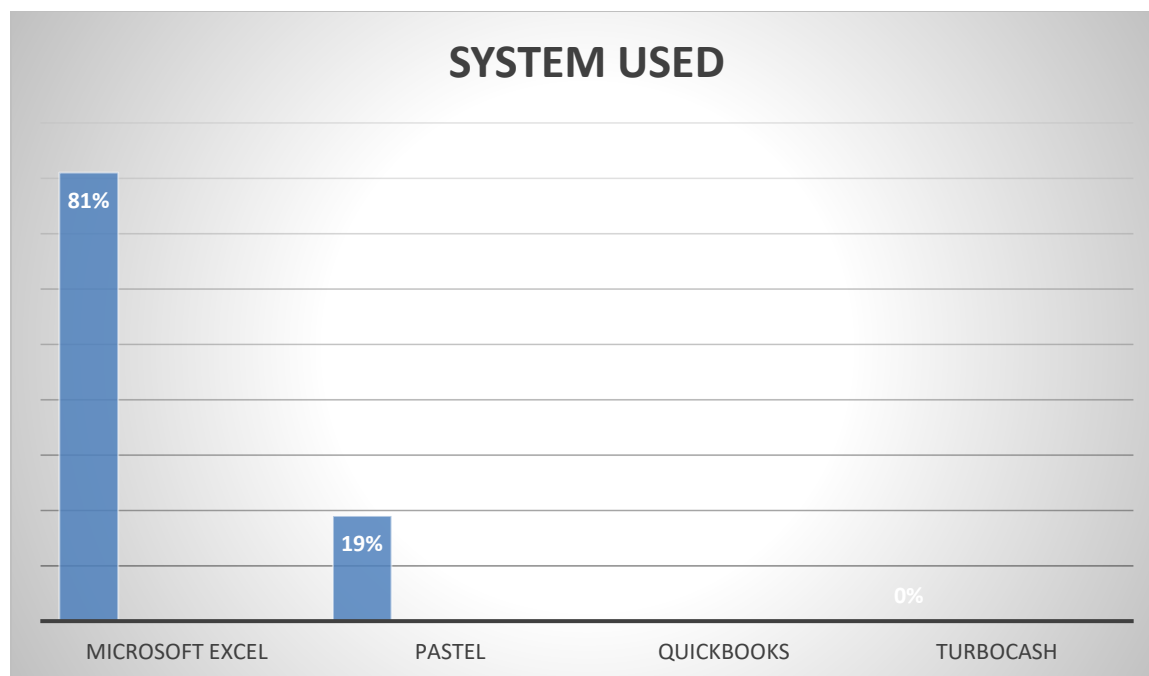


Figure 4.4.2 System used

According to the graph above show that the majority of the schools in Bindura Town uses (81%) uses Microsoft excel when preparing their financial statements. Further results show that 19% of the schools use Pastel and none of the respondents uses system like QuickBooks and TurboCash because the results show 0% on both QuickBooks and TurboCash. The results show that most only a few number of schools adopted Pastel and uses it when preparing the financial statements. Despite the benefits of using AIS, most schools in Bindura are still lagging behind in adopting accounting packages like pastel even QuickBooks because only 19% of the schools uses Pastel. The majority of them struggle to deliver pertinent and timely financial reports for internal management and external reporting.

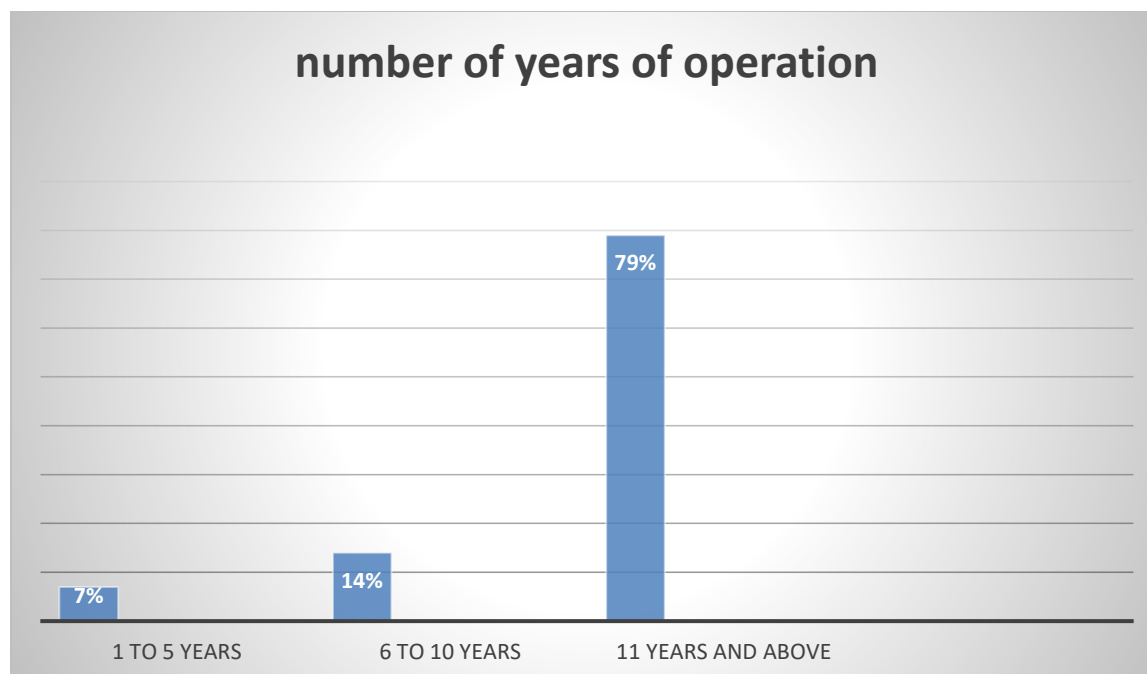


Figure 4.4.3 Number of years of operation

The figure shows that the majority of the schools has more years in operation because the results shows that 79% of the population has 11 years and above. Number The results implied that the respondents from schools which has more years of operation do appreciate the use of AIS when preparing their financial statements and they had a room to compare the school's performance from the time they were not using AIS. Further results show that in Bindura Town they are no were no schools which had less than a year in operation because the results displays 0% from less than a year in operation.

4.5 Analyzing data to answer research questions

To properly address the study issues, the researcher provided the data obtained through descriptive statistics in the form of means and standard deviations.

4.5.1 Factors that affect adoption of accounting information systems in schools in Bindura town.

The goal of the study was to identify the factors that affect the adoption of AIS in schools particularly in Bindura Town. The responses of the respondents to the questions what factors affect the adoption of AIS in schools were shown in the table below.

4.5.1.1 Descriptive statistics for factors that influence adoption of AIS in schools.

N=25	Mean	Std Deviation
Top management support	4.56	.786
Change to an individual's thoughts caused by other people on technology (social influence)	2.37	1.746
Individuals belief in the availability of the necessary technical infrastructure (facilitating conditions)	3.02	1.346
Realizing usefulness of AIS to the school (performance expectancy)	4.77	.856
Perceived ease of use	4.63	.840

Table 4.5.1.1 factors that influence adoption of AIS in schools

The results show that the respondents agreed that top management support affect the adoption of AIS in schools particularly in Bindura Town to a very large extent (mean =4.56, Std deviation=0.786). Rogers' (1962) diffusion of innovations theory, top management's support is one the most important authority decisions that encourage the acceptance of innovations. As a result, the study supports the findings of Odoyo and Ojera (2020), who stated that top management support serves as a catalyst for adoption and ongoing usage of accounting information system. The top management is also the one which allots enough funding for accounting information systems.

The table above shows that change to the schools' accountants' thoughts caused by other top management like in this case the top management will the Headmaster and the SDC committee (social influence) also affect the adoption AIS to a little extent (mean=2.37, Std deviation=1.746. Zain et al. (2022) stated a change to an individual's thoughts caused by other people on a person's decision to adopt or reject a technology is referred to social influence. In this study social influence is not effective because the rejection or acceptance of technology is decided by the top management for example the headmaster and the SDC committee since the top management will

decide whether to allocate funding for the AIS adoption. So the finds show that the accountant behavior towards AIS in schools affect the adoption to a lesser extent.

Individuals belief in the availability of the necessary technical infrastructure (facilitating conditions) moderately affect the adoption of AIS in schools in Bindura Town as by the table above (mean=3.02, Std deviation =1.346 and shows that the highest response on this factor was moderate. A facilitating circumstance is seen as a technological and organizational framework that indicates whether an activity is perceived by an individual to be easy or difficult to complete (Zaini et al, 2020). It also discusses the idea of perceived behavioral control over the workforce's ability to accomplish their task.

The study evaluated how the schools in Bindura realized the usefulness of AIS to the schools that took part in the study. The table above shows that the respondents agreed to a very large extent that the schools in Bindura should first realize the usefulness of AIS to the school before adopting it (mean= 4.77, Std deviation=0.856). Zain et al. (2020) states that performance expectancy is key factor determining the factors that affect the adoption of AIS in schools.

The results in the table above shows the respondents considered as the perceived of ease use of AIS in schools in Bindura Town as a factor that affect the adoption of AIS in schools (mean=4.63, Std=0.840. From the findings it shows that the respondents are very comfortable to AIS when preparing their financial statements. To first determine whether AIS is simple to use and adopt is important as demonstrated by Njahi (2017).

The table below show How well AIS employed by schools in Bindura aid in improving performance of the schools

The research's second objective was to assess how well the accounting information systems employed by schools in Bindura Town aid in improving performance. The responses of the respondents about the efficiency of the AIS employed in schools' aid in improving performance.

	Number of responses	Percentage of responses
Very large extent	17	68%
Large extent	6	24%
Moderate	1	4%
Little extent	0	0%
Very little extent	1	4%
Total	25	100%

Table 4.5.1.2 Performance is affected by effective AIS

The results, which are displayed in the table above, 68% of the respondents agreed that the use of AIS in schools improves performance to a greater extent and also 24% agreed. However, 4% of respondents were ambivalent in the subject, maybe due to their lack of knowledge with AIS. as seen in the table above 68% of the schools believed that effective AIS influences performance of schools Bindura Town. This was also agreed by Zakaria et al. (2017) that AIS enhances the coordination level among various functional units in schools and literature has given insight into the necessity for IT support among schools' operations). AIS also enhances productivity, enhances the efficacy of processes, enhances internal control mechanisms and enhance decision making in schools (Alshirah et al 2021). Using AISs leads to better decision-making and accounting quality. Since AISs guarantee simple access to information records that are correctly preserved, quality decisions are made (Harash, 2014). From the results, 4% shows that there are other elements which have emotional impact performance not just the usefulness of AIS as supported by Rammly (2011).

4.5.2 The benefits of using AIS in schools

	Mean	Std Deviation
Eliminates duplication of efforts and reduces multiple errors	4.85	.413
Aids efficiency in the transaction process	4.30	.513
Improves in making better decisions	4.85	.897
Assist the school in developing better strategic plan	4.37	.787
Improved quality of accounting reports	4.51	.506

Table 4.5.2 The benefits of using AIS in schools

The results of the current study were in tandem with finds of Hertati et al (2021) who indicates that AIS improves in making better decisions and provides quality information which is useful in decision making (mean=4.85, Std deviation=0.897). The schools also. The researcher found that they are benefits of using AIS in schools that are particularly located in Bindura as many respondents agreed on them.

The table above shows the findings from respondents on the benefits brought in by AIS in schools. From the results it shows that benefits in the table above are brought in by AIS to the schools to a greater extent because their schools benefited from improved quality of accounting reports (mean =4.51, Std deviation=0.506). As supported by Poston and Grabski (2001).

The table shows that the schools in Bindura Town, by using AIS in the preparation of financial reports it assists the schools developing better strategic plan (mean=4.37, Std deviation=0.787) as supported by Daw and Peter (2013) stating that when an organization has a successful AIS, achieving goals organizational goals on schedule is substantially simpler. According to the majority of the respondents, the researcher discovered that employing AIS in schools notably in Bindura Town, has advantages.

4.5.3 Disadvantages of using AIS in schools

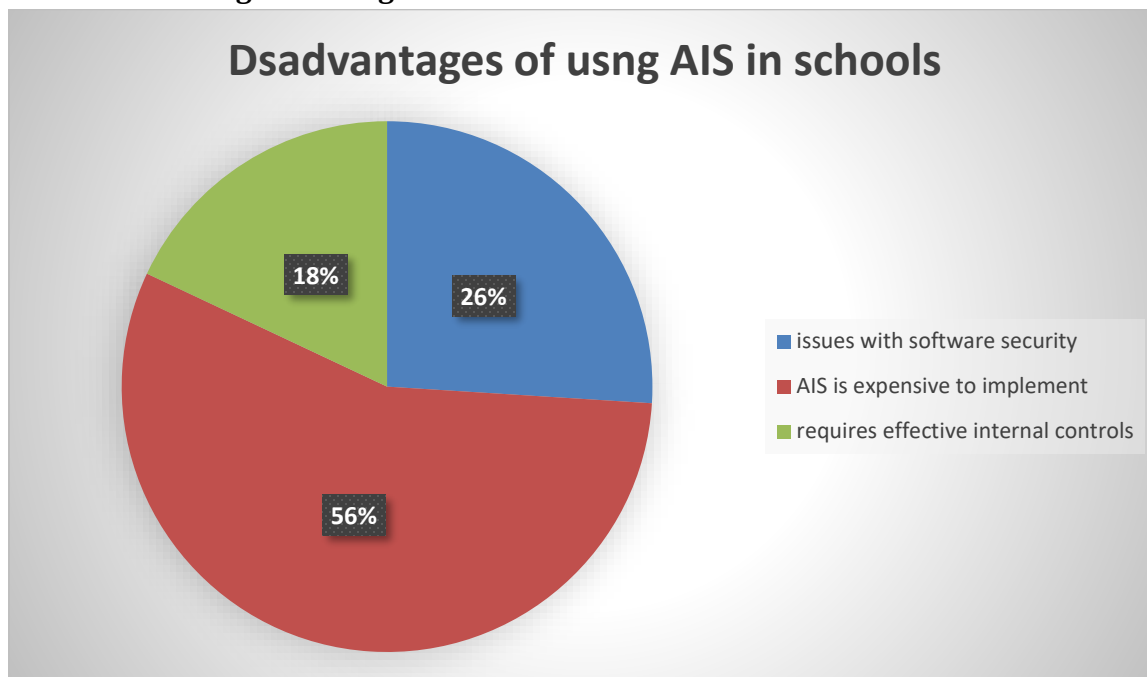


Figure 4.4.3 Disadvantages of using AIS in schools

The figure above shows results of the disadvantages of using AIS in schools, the leader among them was that the AIS is expensive to implement with 56% of the respondents agreed it is the most challenge that schools face because the adoption of AIS within them requires high cost of installation. Also 26% of the respondents approved the other challenges of using AIS in the schools was linked issues with software security like virus attacks which might result in total loss of data and data stored in the system. The other 18% of the respondents agreed the AIS requires effective internal controls. The research findings are consistent with those of earlier studies for example (Grand,2010). which found that a large number of respondents agreed that issues with security measures had been implemented for the system and hardware. The system need to be safe from virus.

4.5 CONCLUSION

The data findings that were given and evaluated in this chapter were interpreted in light of the study's underlying theory. The main focus of this chapter was outlining, evaluating and going over the research's main conclusions. The chapter describes how the survey expanded the body of knowledge. the final chapter's recommendations and conclusions are covered.

CHAPTER V

5.0 Introduction

The important findings and conclusions, recommendations, ideas for further research are summarized in this chapter, which serves as the research report's closing section. The viewers of this study project will find assessment of the research's limits in this chapter to be quite important. Using a survey of schools in Bindura town, the study also pursued to analyze the factors affecting adoption of AIS among schools in Bindura. Centered on a critical assessment of the study findings, this chapter deals conclusions and suggestions regarding the researcher's topic. As an outcome, in keeping with study's objectives, the researcher draws conclusions and makes recommendations based on the data obtained and the literature review.

5.1 Summary of findings

Major findings were noticed following presentation and analysis of the data was acquired, and these include the following: the primary research objective sought to identify the key variables that affect the adoption of AIS in schools particularly in Bindura Town. The examination of descriptive statistics proved to be the most effective method for identifying these characteristics. The factors affecting the adoption of AIS in schools in Bindura town include the top management support, facilitating conditions, performance expectancy social influence and perceive ease of use. Additionally, it was shown that an effective AIS aid efficiency in the transaction process and improves in making better decisions because the majority of the information provided will be accurate and current. The performance and decisions that are being made in schools in Bindura Town have seen notable changes with the implementation of AIS. Due to timely report generation and online data processing, the accounts clerks, bursars even the headmasters can now make choices in real time without having to go through numerous files and receive more precise information all at once. Since the introduction of AIS the rate of mistakes and fraud decreased to a improved level due to the systems durable internal control base for the handling of data from the input stage over to the output stage.

5.3 Recommendations

All users must receive training, as well as refresher training, additional training, and more training if any new innovations have been implemented. Users should be made aware of the value of security for both the system and computer hardware through security awareness programs. Every

user should have their own user profile and password, according to management. In order to prevent mistakes and resistance to change when a new system is implemented, management should concentrate on the communication strategy with the AIS users when it approaches to building and obtaining a system. The system should be reviewed and monitored frequently because the information technology industry is evolving quickly. It is advised to review the system at least every quarter or every half year.

5.4 Recommendation for further study

The researcher advises that additional research on this research challenge be conducted in various industries, such as the industrial or retail sectors, as there is a dearth of available literature in the Zimbabwean setting. Examining how AIS affects the performance of financial sector companies can be a fascinating issue to expand on in this study.

5.5 Conclusion

The factors affecting adoption of AIS in schools in Bindura Town, despite the difficulties faced , the implementation of AIS in schools in Bindura Town has demonstrated that it has enhanced performance evaluations and decision making. There is greater room for performance to improve if the issues are addressed. Since it has also been supported by earlier studies that demonstrate how adopting an AIS improves a schools' productivity because less time will be taken by the accounts clerk and bursar to record the fees being paid by the students and this aids efficiency in the transaction process.

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APPENDIX: QUESTIONNAIRE

Currently doing a Bachelor of Accountancy with Honours at Bindura University of Science Education, my name is B193564. I have to complete a research project in order to fulfill the requirements for the degree. The student is conducting research on the elements influencing the adoption of AIS in Bindura's schools as a consequence. The researcher sincerely thanks you for participating in the research project by helping her fill out the questionnaire. Your feedback will only be used for educational purposes, and it will be treated in the utmost of confidence. Your help will be much appreciated.

General Instructions

[1] Select your response by checking the appropriate box(es) or ,if more information is required , offer it.

[2] would you kindly answer the questions on your own.

[NB]: participant's names will under no circumstances be made public on the questionnaire. Information gathered will be kept private and confidential and utilized just for the study.

SECTION A

1. State your role at the school in relation to your title?

Accounts clerk	
Bursar	
Headmaster	

2. Indicate the category to which your school belongs?

Private	
Government	
Council	

3. For how long has your school been operating?

Less than 1 year	
1 to 5 years	
6 to 10 years	
11years and Above	

3. Indicate your enrolment at your school?

Less than 150	
150 to500	
510 to 1000	
1100 and above	

4. Which system do you use at your school?

Microsoft Excel	
QuickBooks	
Pastel	
TurboCash	

SECTION B

1.To what extent does the following factors influence the adoption of AIS among schools?

Key (1: very little extent,2: little extent,3: moderate,4: large extent, 5: very large extent)

Factors that affect the adoption of AISs	1	2	3	4	5
Top management support					

Change to an individual's thoughts caused by other people on technology (social influence)					
Individuals belief in the availability of the necessary technical infrastructure (facilitating conditions)					
Realizing usefulness of AIS to the school performance expectancy)					
Perceived ease of use					

2. To what extent does AIS employed in schools' aid in improving performance?

Key (1: very little extent,2: little extent,3: moderate,4: large extent, 5: very large extent)

STATEMENT	1	2	3	4	5

3. To what extent does the following advantages are brought in by AIS in schools?

Key (1: very little extent,2: little extent,3: moderate,4: large extent, 5: very large extent)

Advantages of AIS	1	2	3	4	5
Eliminates duplication of efforts and reduces multiple errors					
Aids efficiency in the transaction process					
Improves in making better decisions					
Assist the school in developing better strategic plan					
Improved quality of accounting reports					

4. What are the challenges faced when using AIS in schools?

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