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**Effectiveness of Computerised Accounting System on Financial Reporting of Non-Governmental Organisations (NGOs) in Uganda: A Case Study of African Field Epidemiology Network.**

The study examined effectiveness of computerised accounting system on financial reporting of non-governmental organisations (NGOs) in Uganda. It was guided by three research objectives which were; to examine the effectiveness of accounting software on timeliness of financial reports, to examine the effectiveness of accounting skills on the reliability of financial information provided by NGOs and to investigate the effectiveness of accounting policies on comparability of financial performance and position. The study used a cross sectional survey design with both qualitative and quantitative results. Data was collected from 80 respondents using questionnaires and interview guide. The data was analysed using the Statistical Package for the Social Sciences (SPSS) version 16 to provide descriptive statistics, carried out correlation as well as regression analysis. The findings of the study revealed a positive significant relationship between accounting software ( $r = 0.0439$ ,  $p < 0.01$ ) with timeliness, a positive significant relationship ( $r = 0.387$ ,  $p < 0.01$ ) between accounting skills and reliability, a positive significant relationship ( $r = 0.462$ ,  $p < 0.01$ ) between accounting policies and comparability. It was, therefore, concluded that effectiveness of computerised accounting system has a positive and significant relationship with financial reporting. Furthermore, the results of the regression analysis conducted revealed that the most influential predictor of financial reporting among the variables tested by the study was accounting policies ( $R^2 = 0.467$ ), indicating that accounting policies strongly correlated with financial reporting. It was, therefore, concluded that since the respondents seem to agree that computerised accounting system affects the financial reporting of the organisation, management of NGOs should invest in computerised accounting systems to ensure quality financial reporting.

It was recommended that in order for NGOs to ensure timeliness of financial reports, reliability of financial information prepared and comparability of financial performance and position, they should invest in computerised accounting systems since the study concluded that such systems are effective in ensuring quality financial reporting of organisations. The study further recommended that it was important that the personnel handling transactions are trained so as to improve on their accounting skills. It was also recommended that a non-governmental organisation should document the policies and procedures it follows for meeting the applicable accounting and regulatory standards, donor requirements, as well as any governance policies it has chosen to adopt in order to achieve high quality financial reporting.

**Key Words: Computerised Accounting System, Financial Reporting, Non-Governmental Organisations (NGOs), African Field Epidemiology Network**