

# Effects of Computerised Accounting Procedures on the Quality of Financial Reporting of Crop Boards in Kilimanjaro



Medani Bagege, Nyanjige Mayala, Amembah A. Lamu Amos

**Abstract:** In today's technological world, the use of computerized accounting procedures has become increasingly prevalent across various organizations. Computerized accounting procedures have been employed by organizations for financial record keeping and reporting. Financial reports are an essential source of information needed for different decision makers and other stakeholders. Therefore, this study aimed to establish the effects of computerised accounting procedures on the quality of financial reporting of crop boards in Kilimanjaro region, Tanzania. The study was grounded by Resource-Based View (RBV) developed by Barney in the 1990s. The study applied a descriptive research design under quantitative research approach. Eight (8) crop boards in Moshi Municipality were targeted comprising of Forty (40) staff dealing with accounting and finance. Sample size was obtained through Sample Size Calculation for Finite Population. Data was collected through questionnaires. Face and content validity was used to ensure the validity of the research instruments, and then the instruments were piloted Three (3) accounts and finance employees at Tanzania Coffee board to clarify any ambiguities and checked for consistency of the data to be collected. Reliability was ensured through Cronbach's alpha test which was run through Statistical Package for Social Sciences (SPSS) and obtained a coefficient of 0.81 which is reliable. Data was analysed through the aid of SPSS and then presented in form of tables, frequencies, percentages and means. Ethical considerations and ethics ethical values were adhered throughout the research process. The study found that computerized accounting procedures had effects on the quality of financial reports of Crop boards in Kilimanjaro region, Tanzania. Basing on the findings it was concluded that the computerized accounting procedures have a positive effect on the quality of financial reporting of Crop Boards in Kilimanjaro. Further, it was concluded that computerized accounting procedures were effective in facilitating decision making and improving the overall quality of financial reporting. This study recommended that Crop Boards in Kilimanjaro should continue using computerized accounting procedures and enhance the system for improved efficiency, accuracy, and accessibility of financial data. Further, it is recommended that Crop Boards should provide training and skill development programs to their accountants. Also, this study provides area for further studies, recommending that further studies could be conducted on the

*influence of Computerized accounting systems on the Financial Decision Making.*

**Key Words:** Computerised Accounting Systems, Financial Reporting, Financial Reports Quality, and Crop Boards

## I. INTRODUCTION

In today's technological world, the use of computerized accounting procedures has become increasingly prevalent across various organizations. Computerized accounting procedures refers to the use of computer software and technology to automate various accounting tasks and processes (Spivak *et al.*, 2021) [16][31]. The automation of accounting processes has brought about significant changes in how financial data is recorded, processed, and reported. Financial reports are an essential source of information needed for different decision makers and other stakeholders to evaluate the performance of an organization and make informed decisions (Gardi *et al.*, 2021) [11]. Back in the days manual accounting procedures were employed by organizations for financial record keeping and reporting. However, the rise of computerized accounting systems has revolutionized the way financial information is processed and presented. Manual habit of keeping financial records included the use of ledger transaction, journal entries as well as conducting manual calculations (Jasim, 2020) [13]. Later these were replaced by the use of computer software's to enable quick reporting and easy processing and storage of financial information (Samson *et al.*, 2022). This computer software's were specifically designed to extract financial data from accounting systems and generate comprehensive reports. They also offer customizable templates, allowing organizations to tailor reports to meet their requirements. Automated report generation saves time, reduces errors, and allows decision-makers to focus on analysing the information rather than spending time on manual report preparation.

Computerized accounting procedures are widely utilized all over the world. Computerized accounting procedures have become an integral part of financial management and reporting. In Compliance with International Financial Reporting Standards (IFRS) many European countries have adopted to computerized procedures in generate financial reports so as to comply with these standards as well as adhere to internationally recognized accounting principles (Prather-Kinsey *et al.*, 2022) [24]. In Chinese, Accounting computerization have been used to improve work efficiency and accuracy of accounting information data, making real-time disclosure reports possible (Liu and Ming, 2020) [17].

In USA Small business owners who failed to

Manuscript received on 01 August 2024 | Revised Manuscript received on 23 August 2024 | Manuscript Accepted on 15 November 2024 | Manuscript published on 30 November 2024.

\*Correspondence Author(s)

Medani Bagege\*, Department of Economic and Business Studies (DEBS), Mwenge Catholic University (MWECAU), Moshi, Tanzania. Email: [medanibagege@yahoo.com](mailto:medanibagege@yahoo.com)

Nyanjige Mayala, Department of Economics and Business Studies, Mwenge Catholic University (MWECAU), Moshi, Tanzania.

Amembah A. Lamu Amos, Department of Economics and Business Studies, Mwenge Catholic University (MWECAU), Moshi, Tanzania.

© The Authors. Published by Lattice Science Publication (LSP). This is an [open access](https://creativecommons.org/licenses/by-nc-nd/4.0/) article under the CC-BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>)

# Effects of Computerised Accounting Procedures on the Quality of Financial Reporting of Crop Boards in Kilimanjaro

implement computerized accounting systems faced negative impacts with their business including sustainability and their business financial performance (Bullock, 2021) [7]. The business which successfully adopted computerized accounting systems had improved financial stability and increased business growth. However, the adoption of computerized procedures is faced by some difficulties, and this study aimed to address the effects of computerized accounting procedures on the quality of financial reports.

In African context, business ranging from small and medium-sized enterprises (SMEs) to large corporations have increasingly adopted the accounting software to streamline their financial processes. Computerized accounting procedures have supported tax compliance issues and provided data security for users. Enterprises in Mogadishu, Somalia were reported to extensively adopt to the use of Computerized Accounting (Dirie and Ramli, 2022) [9]. Amanamah et al. (2019) [3] in Ghana it was revealed that the usage of CAS by SMEs has the potential to improve their performance. Those businesses using CAS indicated that the systems played an important role in the achievement of their business objectives including timely information management. However, costs, lack of education affected the usage of the computerized software. This reveals that CAS is beneficial but there are several effects on financial reports for organizations. In Kenya many organizations have embraced computerized accounting systems (Atieno, 2022) [5]. It was indicated that computerized accounting system (CAS) did not issue invoices incorrectly, hence eliminated errors. Business organizations in Kenya have become more and more competitive due to of the implementation of CAS. Meaning that CAS are important in financial reporting of organizations.

In Tanzania, the National ICT Policy 2023 reflects government's unwavering commitment to transforming Tanzania into a digital-driven economic powerhouse. By promoting targeted initiatives in modern ICT infrastructure development and investing in innovative digital service delivery platforms. This policy acknowledges and addresses the insights gained from the use of computerised accounting in Tanzania Public sector. Computerized accounting procedures have become the engine of public accounting in the sphere of financial management reforms. Previously, manual paper work and pen system made it difficult for the accounting work to be accurately performed (Masanja, 2019) [17] [18]. The Controller and Auditor General (CAG) report of 2023 emphasized on the proper use of the computerized accounting system to eradicate compromised financial reports (Controller & Audit General Report, 2023). Moshi & Kiwi (2021) [21] argued that computerized accounting systems had positive and statistically significant on financial performance of public organization in Tanzania. This portrays the benefits of using the CAS for businesses, but also the use of CAS can be accompanied by several effects on the quality financial reports. In spite of the recognition on the significance of CAS and its efficiency on the accounting information. It is necessary to investigate the effects of accounting computerized procedures on the quality of financial reports. The CAG revealed that crop boards did not have a mechanism for tracking the costs

associated with their computerised accounting. The lack of a costing mechanism lead to misstated values of reported in the financial reports and potentially misleading management's decision-making process. Studies have examined the effects of computerised accounting system in the government or public sector (Anaeli, 2017; Masanja, 2019; Murungi & Kayigamba, 2015) [14][22][25]. Furthermore, there are limited studies that assessed the effects of computerised accounting procedures on the quality of financial reports of crop boards. For this reason, this study assessed the effects of computerised accounting procedures on the quality of financial reports of crop boards in Kilimanjaro, Tanzania.

## II. STATEMENT OF PROBLEM

The adoption of computerized accounting procedures has become increasingly prevalent in organizations worldwide. While computerized accounting systems offered numerous benefits to organizations; such as improved efficiency and accuracy in financial processes. The adoption of computerized accounting procedures also present challenges and potential drawbacks (Changjie Su, 2023). There is a need to examine their effects on the quality of financial reports. These challenges include the initial costs of system installation, the need for staff training, and the risk of system failures as well as data breaches.

Despite the growing usage of computerized accounting procedures for crop boards in Tanzania, the CAG report (2023) revealed that computerised accounting procedures had some abnormality in inventories valuation which resulted to inaccuracy of cost sales in respect of supplies and the closing inventories. This is evident by incidences of accounting malpractices, misreporting of financial statements and fraudulent activities in the boards which has led to trade receivable balances of TZS 2,056,748,685.00 in Tanzania Coffee Board (TCB) resulted from fraudulent event relating to intentionally overpaying the coffee suppliers. In addition, the CAG report (2022), audit review of 2020/2021 documented review of CAS revealed that the procedures have accepted records of the inventories which expired [27].

This distorts the information presented in financial reports. Taking into account that CAS has been functioning in crop boards since 1992's, one would have thought that such irregularities should have gradually been minimised. Thus, this study intended to address whether the quality of financial reporting of crop boards Kilimanjaro are affected by the use of computerised accounting procedures

## III. OBJECTIVE OF THE STUDY

To establish the effects of computerised accounting procedures on the quality of financial reporting of Crop boards in Kilimanjaro.

## IV. RESEARCH QUESTION

What are the effects of computerised accounting procedures on the quality of financial reporting of Crop boards in Kilimanjaro?



## V. SIGNIFICANCE OF THE STUDY

The completion of this study holds significant value for scholars as it contributes to the body of knowledge in the field of computerized accounting procedures and their effects on the quality of financial reports. The findings of this study have practical implications for policymakers and government officials responsible for formulating and modifying policies related to computerized accounting systems in Tanzania. In addition, the study has practical significance for crop boards and other organizations that utilize computerized accounting systems. This research can help organizations understand the benefits and limitations of such systems so as to inform decision maker's potential areas for improvement, thus enhancing the performance and effectiveness of computerized accounting systems. Lastly, the study can increase the knowledge and awareness of users regarding the generation of quality financial reports, fostering better decision-making processes based on reliable financial information

## VI. THEORETICAL FRAMEWORK

### A. Resource Based View (RBV) Theory

This study was grounded by the resource based view theory which was developed by Jay Barney in the 1990s. The resource-based view (RBV) assumes that a firm's sustained competitive advantage is based on its valuable, rare, inimitable, and non-substitutable resources. The capability of firms to create or acquire these resources affects their performance and competitiveness over their competitors. One of the key strengths of RBV Theory is its focus on unique resources and capabilities. Unlike other theories that may primarily focus on external factors only. RBV Theory also offers a long-term perspective on competitive advantage, recognizing that resources and capabilities are not easily or quickly duplicated by competitors. RBV Theory places emphasis on internal factors within the organization. One major weakness of the Resource-Based View (RBV) Theory is its limited consideration of dynamic capabilities. However, it does not provide a framework for understanding how organizations can develop and adapt their resources and capabilities in response to changing market conditions and evolving customer needs.

RBV Theory is highly relevant in examining the adoption of computerized accounting procedures in crop boards. RBV is relevance due to its ability to provide a theoretical framework for understanding how the adoption of computerized accounting procedures can contribute to the acquisition and utilization of valuable resources and capabilities, ultimately leading to a competitive advantage for crop boards in Kilimanjaro, Tanzania. RBV Theory emphasizes the importance of identifying and leveraging unique and valuable resources and capabilities that are difficult for competitors to imitate. These resources may include improved data management systems, advanced financial analysis tools, enhanced financial reporting capabilities, and increased efficiency in financial processes. By adopting computerized accounting procedures, crop boards can have access to more accurate and timely

financial data, which can serve as a valuable resource for decision-making and financial analysis

### B. 6.2 Empirical Literature Review

This section reviews empirical literature on computerized accounting procedures on quality of financial reporting, focusing on studies conducted globally, Africa and particularly in Tanzania, to fill a knowledge gap.

Imene and Imhanzenobe (2020) [12], in their paper provided discussions on how IT has affected the accountancy profession. They argued that in the pre-IT era, accountants were faced with delays in transaction processing and reporting, continuous errors and misstatements, and difficulty in storing large data on papers. However, they argued that following the emergence of sophisticated IT tools, accountants in the IT era are now able to prepare and present financial statements more timely and accurately. The availability of the internet has also increased access to financial reports by external users. In the study by Imene and Imhanzenobe (2020) it was discussed how IT has affected the accountancy profession but the study did not specify what IT procedures have affected the accounting profession. The study revealed that in the IT era now are able to prepare financial statements more accurate and timely. However, the study does not focus on the effects of computerized accounting procedures on the quality of financial reporting. Furthermore, it lacks the depth and specificity required to address the specific context of crop boards in Kilimanjaro, Tanzania. Therefore, this current study aimed at establishing the effect of computerized accounting system on the quality of financial reporting of crop boards in Kilimanjaro region, Tanzania.

Anggraeni and Winarningsih (2021) [4], conducted a study to determine empirically the impact of organisational framework on the accounting information systems quality and their effects on the financial status of the star hotels in the city of Bandung, West Java, Indonesia. The study applied structural equation modelling with the PLS approach. The results showed that the overall organizational framework has a dominant impact on the application of quality accounting information systems and directly and indirectly supports the production of quality accounting information. The study shows the impact of accounting information systems on the financial status of the star hotels. While the study was conducted on the accounting information system quality and their effects on financial status, the study focused on five star hotels in Indonesia nothing on the study was relating to the context of Tanzania specifically in Kilimanjaro regarding the crop boards computerized accounting procedures. The study by Anggraeni and Winarningsih (2021) examined the impact of accounting information systems on the financial status of five-star hotels in Bandung, which is a different industry and geographical area compared to the crop boards in Kilimanjaro, Tanzania. Additionally, the findings have limited generalizability to other contexts, including crop boards in Kilimanjaro. This makes it important to consider the unique characteristics and requirements of the crop board sector when investigating the





## Effects of Computerised Accounting Procedures on the Quality of Financial Reporting of Crop Boards in Kilimanjaro

effects of computerized accounting procedures on financial reporting quality. Therefore, this current study focused on the effects of computerized accounting procedures on the quality of financial reporting of crop boards in Kilimanjaro region, Tanzania.

Okpo and Eshiet (2023) [23], conducted the study in Nigeria to investigate whether the application of digital accounting practices has any effect on the quality of financial reports. The independent variable in the study was the digital accounting practices which was measured by software application, network application and human ware application; while the dependent variable was the quality of financial statements which was modelled by the five attributes of financial reports: relevance, comparability, faithful representation, verifiability and understandability. The results of analysis showed that all the components of independent variable were positively and significantly related to the quality of financial reports. However, the human ware component showed a very high positive correlation portraying the importance of human ware in digital accounting practice. The study concluded that digital accounting practices affect the quality of financial reports of firms, but the study does not include the computerized accounting procedures on how they can affect the quality of financial reports. Further the study was conducted in Nigeria while this current study focused on crop boards in Kilimanjaro, Tanzania. The differences in geographical location, industry, and regulatory environment may limit the generalizability of their findings to the specific context of Tanzania for this study. Okpo and Eshiet's study measured the impact of digital accounting practices on the quality of financial reports. However, did not specifically include computerized accounting procedures as a variable. Therefore, the study established the effect of computerized accounting system on the quality of financial reporting of crop boards in Kilimanjaro region, Tanzania.

Masele, Mayala & Amos (2022) [19], carried out the study aimed to assess the contribution of accounting information systems on enhancing organizational performance of parishes in the Catholic Archdiocese of Dodoma. The study employed simple random techniques and purposive sampling techniques to obtain samples from the sampling frame. Data were analysed basing on both qualitative and quantitative data analysis methods. The results of the study found out that accounting information system has positive contributions for enhancement of the performance of the parishes within the Catholic Archdiocese of Dodoma as it simplifies processing and presenting of financial information. Also increases effectiveness, efficiency and transparency in parishes. The study by focused on performance of parish in the catholic Archdiocese of Dodoma, however the study does not look on the quality of financial reports. Further, the study analysed both qualitative and quantitative data while the current study will collect qualitative data to establish the effect computerised accounting procedures on the quality of financial reporting. Therefore, this current study established the effect computerised accounting procedure accounting procedures on the quality of financial reporting of crop boards in Kilimanjaro region, Tanzania.

Akhter (2022) [1], conducted a study to determine the impact of accounting information systems on organizational performance. The study analyses the data collected from 30 banks listed under the Dhaka stock exchange (DSE). The results of the study found out that by using accounting information systems, organizations can protect data, reduce misappropriation of assets, and produce helpful information to achieve organizational goals and objectives, thereby enhancing the company's performance. The study concluded that banks and organizations adopt the use of AIS because adequate accounting information is essential for every effective decision-making process, and adequate information is possible if the accounting information system runs efficiently. In the study of Akhter (2022) it focused on accounting information systems and nothing was mentioned regarding the quality of financial reports. The context of banks listed under the Dhaka stock exchange differs from the crop board's in Tanzania. Further, the study did not directly examine the relationship between AIS and the quality of financial reporting. It is important to consider the specific context of crop boards in Kilimanjaro, focusing on the quality of financial reports, to bridge the research gap. Hence, the current study aimed at establishing the effect of computerized accounting procedures on the quality of financial reporting of crop boards in Kilimanjaro region, Tanzania.

Mkojera (2020) [20], conducted a study to assess the impact of computerised accounting system on financial reporting of Tanzania Electric Supply Company Limited. The study employed a case study research design. The main findings indicated that adoption of computerised accounting system on financial reporting has several positive impacts; facilitating financial tasks to be performed easily, easy communication, user friendliness, cost saving, timely and accurate financial reports, through these advantages at hand the study concluded that the system actually performed its operations very well and ensuring effective and efficient of institution operations. However, the study by Mkojera (2020) was conducted in Tanzania, but it was done in Tanzania Electric Supply Company Limited. The findings from this study had limited generalizability to other organizations in Tanzania. It was important to consider the unique characteristics of crop boards when examining the effects of computerized accounting systems on financial reporting quality. Furthermore, the study focus was on computerized accounting systems on financial reporting, the study does not include the analysis on the quality of financial reports. Hence, this study main focus was to establish the effect of computerized accounting system on the quality of financial reports of crop boards in Kilimanjaro region, Tanzania.

### C. 6.3 Summary of Reviewed Studies and Knowledge Gap

Reviewed studies suggested that computerized accounting procedures, as part of accounting information systems and digital accounting practices, have the potential to positively impact the quality of financial reports and organizational performance. However, it noted that these studies were



conducted in different contexts. Anggraeni and Winarningsih (2021) investigated star hotels in Bandung in Indonesia. While their findings demonstrate the relationship between organizational frameworks and accounting information systems, it is not directly applicable to the crop boards in Kilimanjaro; Imene (2020) [32] discussed how IT has transformed the accountancy profession in Nigeria.

However, their study does not focus on computerized accounting procedures or the specific context of crop boards in Kilimanjaro, Tanzania. Some studies were conducted in the Tanzanian context but in a different setting. Masele et al. (2022) focused on parishes within the Catholic Archdiocese of Dodoma. But their study emphasized the benefits of accounting information systems, and it does not focus on the quality of financial reporting in crop boards; and Mkojera (2020), assessed computerised accounting system on financial reporting of Tanzania Electric Supply Company Limited. While the study highlighted the advantages of computerized accounting systems, the study's focus is limited to crop board in Kilimanjaro and does not consider the quality of financial reporting.

Despite previous studies highlighting the benefits of accounting practices, research gap in this context is the lack of studies on the effects of computerized accounting procedures on the quality of financial reporting in crop boards in the Kilimanjaro region of Tanzania. While there are studies that discuss the impact of IT, digital accounting practices, and accounting information systems on financial reporting quality and organizational performance, none of them directly address the specific context of crop boards in Kilimanjaro. Therefore, the current study aimed to understand how the adoption of computerized accounting procedures affects the accuracy, reliability, and timeliness of financial reporting of crop boards in Kilimanjaro Tanzania.

## VII. RESEARCH METHODOLOGY

The study applied a descriptive research design under quantitative research approach. The major purpose of descriptive research design is to describe the state of affairs as it exists at present (Kabazarwe, 2019). A total of 8 crop boards in Kilimanjaro were targeted comprising of forty (40) staff dealing with accounting and finance. Sample Size Calculation for Finite Population was used to obtain a sample size of 37 respondents. The formula assumed a 95% confidence level, ( $Z = 1.96$ ) and a maximum allowable error of 5% ( $e = 0.05$ ). Data was collected through questionnaires where by questionnaires were designed and administered to the accounting and finance staffs to obtain responses of the research question. Face and content validity was used to ensure the validity of the research instruments, and then the instruments were piloted to three (3) accounts and finance employees at Coffee Crop board to clarify any ambiguities and checked for consistency of the data to be collected. For reliability, Likert scale of quantitative instruments were coded and runed the Cronbach's Alpha test of reliability through Statistical Package for Social Sciences (SPSS) where it obtained a coefficient of 0.81, which is reliable for continuing with data collection (Hulin, Netemeyer, & Cudeck, 2001) [26]. Data collected was analysed through the aid of SPSS and the data were presented in form of

tables, frequencies, percentages and means. Lastly, ethical considerations and ethical values were adhered throughout the research process including; informed consent, confidentiality, and protect the privacy and welfare of human subjects. Sources were acknowledged through APA style of referencing 7<sup>th</sup> Edition.

## VIII. FINDING, INTERPRETATION, AND DISCUSSIONS

### A. Demographic Information

The Sample size for the study was 40 staffs in accounts and finance departments. All of the respondents returned the questionnaires which was 100% of the sample. As indicated in Table 1.

**Table 1: Respondents Demographic Information (n=37)**

		f	Percent (%)
Gender	Male	20	54.0
	Female	17	46.0
Age	Below 20 years	2	5.4
	20-39 years	14	37.8
	40-49 years	15	40.5
	Above 59 years	6	16.3
Academic Qualification	Diploma	15	40.6
	Degree	18	48.6
	Master's Degree	4	10.8
Experience	0-3 years	10	27.0
	4-7 years	14	37.8
	8-11 years	11	29.8
	12 and above years	2	5.4

Source: Field Data (2024)

Table 1 shows that 54% of the respondents are male and 46% are female, indicating an equal distribution based on gender. The inclusion of gender is due to that gender reflects the composition of the population under study allowing researcher to understand the characteristics and experiences of both males and females on quality of financial reporting. This aligns with a study by King, et al. (2018) [15], which found that greater gender equality positively affects health in high-income countries. The results also shows that 5.4% of the respondents are below 20 years old, 37.8% are between 20 and 39 years old, 48.6% are between 40 and 49 years old, and 16.3% are above 59 years old. This suggests that young adults are more accessible for Computerized Accounting Procedures. Including age as a variable allows researchers to explore how age of respondents influence the findings of this study since age is often associated with professional experience and expertise. Among the respondents, 40.6% hold a diploma, 48.6% hold a degree, and 10.8% hold a master's degree indicating that respondent are educated and likely to possesses knowledge on accounting field. Including academic qualifications in this study allows researcher to explore how different levels of education influence individuals' understanding of accounting procedures and financial reporting. Lastly, the



## Effects of Computerised Accounting Procedures on the Quality of Financial Reporting of Crop Boards in Kilimanjaro

distribution of work experience among the respondents is also shown, with 27.0% having 0-3 years of experience, 37.8% having 4-7 years of experience, 29.8% having 8-11 years of experience, and 5.4% having 12 and above years of experience. The inclusion of work experience in this study is due to that it provides exposure and familiarity with accounting processes thus reflecting adaptability of the accounting professions among respondents.

### B. Effects of Computerized Accounting Procedures on the Quality of Financial Reports

The study aimed to determine the effects of computerized accounting procedures on the quality of financial reports of crop boards in Kilimanjaro, Tanzania. Likert scale were used rated Strongly Disagree to Strongly Agree. The accounts and finance staffs were administered with questionnaires to provide the response based on effects of the computerized accounting procedures. The responses are summarized in Table 2.

**Table 2: The Effect of Computerized Accounting Procedures on the Quality of Financial Reports (n=37)**

Effect of Computerized Accounting Procedures on the Quality of Financial Reports	SD		D		U		A		SA		Mean
	F	%	f	%	f	%	f	%	f	%	
The financial transactions report preparations are done in a timely manner to facilitate decision making	0	0.0	0	0.0	1	2.5	27	67.5	12	30.0	4.27
There is timely reporting of annual financial reports for decision making	1	2.5	0	0.0	4	10.0	24	60.0	11	27.5	4.10
The system allows different staff members to access financial data reports at the same time for decision making	0	0.0	1	2.5	2	5.0	27	67.5	10	25.0	4.15
The system pull-down menu and automated fields helps to speed up data entry for decision making	0	0.0	0	0.0	3	7.5	27	67.5	10	25.0	4.17
The system easily exports accounting data to other systems like Excel for decision making	0	0.0	0	0.0	5	12.5	23	57.5	12	30.0	4.17
Computerized system facilitates accurate processing of payment history that the organization's dealt with by the click of a button for decision making	0	0.0	0	0.0	2	5.0	24	60.0	14	35.0	4.30
The system pull-down menu and automated fields help the output of financial statements for decision making	0	0.0	0	0.0	4	10.0	26	65.0	10	25.0	4.15
Computerized system facilitates fast processing of the large volumes of data for decision making	0	0.0	0	0.0	0	0.0	25	62.5	15	37.5	4.37
The system database is independent for financial data retrieval manner to facilitate decision making	0	0.0	0	0.0	2	5.0	26	65.0	12	30.0	4.25
Computerized accounting system helps to improve the accuracy of accounting records in facilitating decision making	0	0.0	0	0.0	0	0.0	26	65.0	14	35.0	4.35

**Source: Field Data, (2024)**

Results in table 2 illustrates that extreme majority (97.5%) of the respondents agreed and strongly agreed that financial transactions report preparations are done in a timely manner to facilitate decision making, while extreme minority (2.5%) were not sure on the issue with a mean score of 4.27. The results indicate that the respondents are agreeing regarding the importance of timely reporting in facilitating decision-making processes. This suggest that the preparation of financial transaction reports is done in a timely manner, aiming to enhance decision-making. The high agreement among respondents indicates that staff members recognize the importance of timely reporting in the decision-making process. Further, the results suggests that the accounting procedures in place have a positive effect on the quality of financial reporting. The agreement among the respondents indicates that financial transaction reports are prepared in a timely manner through the adoption of computerized accounting procedures. These results align with the study conducted by (Shakespeare, 2020) [29] who found that timely financial reporting had a significant positive impact on decision-making processes in multinational corporations. Access to up-to-date financial information improved the accuracy and effectiveness of decision-making at both strategic and operational levels.

Extreme majority (87.5%) of respondents agreed and strongly agreed, extreme minority (2.5%) disagreed and strongly disagreed that there is timely reporting of annual financial reports for decision making, while extreme minority 10% were not sure on the issue with a mean score of 4.1. The results indicate that there is timely reporting of annual financial reports for decision-making. This suggests a strong harmony among the respondents regarding the

importance of timely reporting in the context of decision-making. The respondents strongly are agreeing on the importance of timely reporting of annual financial reports, indicating recognition of its value in decision-making. This suggests that the accountants prioritizes efficiency, accuracy, and adherence to reporting deadlines. Overall, the accounting procedures have a positive effect on the quality of financial reporting, aligning with decision makers' needs and reflecting the organization's commitment to providing necessary financial data for effective decision making. These findings correlate with the study done by (Chen, 2021) [8] who found that healthcare organizations with more timely reporting practices were able to make more informed and timely investment decisions, resulting in improved operational efficiency and patient care.

Additionally, extreme majority (92.5%) of the staff members agreed or strongly agreed that the system allows different staff members to access financial data reports simultaneously for decision making. Only an extreme minority (5%) expressed uncertainty on the issue, with a mean score of 4.15 indicating a slightly positive sentiment. The results indicate extreme agreement among the staff regarding the accessibility and availability of financial data reports within the organization in which the system in place effectively enables multiple staff members to access the reports concurrently, facilitating collaborative decision-making processes. The extreme agreement among the staff indicates a high level of confidence in the accounting procedure's ability to provide accessible and available financial data reports. This suggests that the procedures





are well-suited to meet the organization's needs for collaborative decision making and access of financial data reports simultaneously. The study conducted by (Brown, 2019) [6] support these findings that organizations with systems enabling concurrent access experienced increased collaboration, knowledge sharing, and improved decision-making quality across various functional areas, such as finance, operations, and marketing.

Extreme majority (92.5%) of the staff members agreed or strongly agreed that system pull-down menu and automated fields helps to speed up data entry for decision making, while extreme minority (7.5%) were not sure on the issue with a mean score of 4.17 [33]. The results indicate that there is an agreement among the staff regarding the efficiency and effectiveness of these features in expediting the data entry process in which the system's design and functionality effectively facilitate quick and accurate data entry, enabling timely decision making [34]. The results suggest that the staff members are agreeing that procedures of the computerized accounting system are efficient and effective in expediting the data entry process [35]. The procedures are seen as enabling quick and accurate data entry, which in turn facilitates timely decision making within the organization. The findings align with the study done by (Wilson, et al, 2023) whose found that implemented systems with these features experienced significant improvements in data entry speed and accuracy, leading to more timely decision making and increased operational efficiency [36].

On the other hand, extreme majority (87.5%) of the staff members agreed and strongly agreed that the system easily exports accounting data to other systems like Excel for decision making, while extreme minority (12.5%) of the staff members were not sure on the issue with a mean score of 4.17. The study suggests that the system effectively facilitates the seamless transfer of accounting data, enabling staff members to utilize external tools like Excel for analysis and decision making. The extreme majority agreement suggests that the system effectively supports the export of accounting data, allowing staff members to utilize popular tools like Excel for analysis and decision making. Further, the results suggests that the computerized accounting procedures effectively enables the seamless transfer of accounting data, allowing staff members to utilize external tools like Excel for analysis and decision making. The study results are aligning with the study done by (Smith, et al, 2021) [30] revealed that systems that effectively facilitated data export to tools like Excel improved staff members' ability to perform complex data analysis, leading to more informed decision making.

Extreme majority (85%) of the staff members agreed and strongly agreed that Computerized system facilitates accurate processing of payment history that the organization's dealt with by the click of a button for decision making while extreme minority (5%) of the staff members were not sure on the issue with a mean score of 4.30. These results indicates a a strong agreement among the staff regarding the system's capability to handle payment history efficiently and accurately in which the computerized system effectively streamlines the process of accessing and analysing payment history, enabling staff members to make

informed decisions promptly. The extreme majority agreement reflects the staff members' are confident in the computerized procedures ability to streamline the process of accessing and analysing payment history. Suggesting that the accounting procedures enhances the efficiency and effectiveness of financial reporting by providing timely and accurate information related to payment history. These finding relate with the study done by (Gardi, B. 2018) [10] revealed that computerized accounting systems (CAS) moderately improve the effectiveness and efficiency of internal audits by reducing transaction processing time and minimizing errors.

Extreme majority (80%) of the staff members agreed and strongly agreed that system pull-down menu and automated fields help the output of financial statements for decision making, while extreme minority (10%) of staff members were not sure on the issue with a mean score of 4.15. The results indicate a positive agreement among the staff regarding the effectiveness of the system features, specifically the pull-down menu and automated fields. Accounting procedures are seen as valuable components that streamline the process of generating financial statements. The positive agreement among staff members indicates that accounting procedures positively affects the quality of financial reporting. The pull-down menu and automated fields likely contribute to increased efficiency and accuracy in generating financial statements. Suggesting that the computerized accounting features, particularly the pull-down menu and automated fields, have a positive impact on the efficiency and effectiveness of accounting procedures. These study findings correlate with the study done by (Lee, et al, 2021) found that inclusion of pull-down menus and automated fields significantly improved the efficiency and accuracy of financial statement generation.

The results in table 2 indicates that the extreme majority (100%) of the entire staff members agreed and strongly agreed that computerized system facilitates fast processing of the large volumes of data for decision making with the mean score of 4.37 further supports this positive perception among staff members. The results indicate that a positive agreement among the staff regarding the system's capacity to efficiently manage large volumes of data. The results indicate that staff members acknowledge the system's capability positively affects accelerate data processing, leading to enhanced decision-making processes within the organization. The positive agreement among staff members suggests that the accounting procedures in place, supported by the system, are capable of managing and processing significant amounts of financial data efficiently. Thus, the computerized accounting procedures positively affects the quality of financial reporting. The findings align with study piloted by (Santoso, et al, 2022) [28] revealed that Management information systems positively and significantly impact decision-making in the field of administration, with high quality systems and effective decision-making.

Moreover, extreme majority (95%) of the staff members agreed and strongly agreed that the system database is independent for financial data retrieval manner to

## Effects of Computerised Accounting Procedures on the Quality of Financial Reporting of Crop Boards in Kilimanjaro

facilitate decision making, while extreme minority (5%) they don't know about the issue with a mean score of 4.25. The study results indicates positive agreement among the staff regarding the system's capacity to offer dependable and self-sufficient access to financial information. Staff members acknowledge that the system plays a crucial role in facilitating decision making by ensuring the accuracy and availability of financial data.

The positive agreement among staff members reflects that the accounting system's capacity offer dependable and self-sufficient access to financial information. Staff members acknowledge that the system plays a crucial role in facilitating decision making by ensuring the accuracy and availability of financial data. Suggesting that the accounting procedures supported by the system have a positive effect on the quality of financial reporting. The implications align with the study done by (Al-Dmour, 2018) [2] revealed that reliability of an Accounting Information System based on SysTrust's framework positively impacts business performance, with the quality of financial reporting playing a significant mediating role.

### IX. CONCLUSIONS AND RECOMMENDATION

#### A. Conclusions

Basing on findings of this study, it was concluded that that the computerized accounting procedures have a positive effect on the quality of financial reporting of Crop Boards in Kilimanjaro. Computerized accounting procedures were effective in facilitating decision making and improving the overall quality of financial reporting. Furthermore, the computerized procedures enhances efficiency, accuracy, and accessibility of financial data, supporting improved decision-making processes. Overall, the study concludes that the accounting procedures prioritizes efficiency, accuracy, and accessibility, providing decision makers with the necessary financial data for effective decision of crop boards.

#### B. Recommendations

Basing on the conclusions of this study, it is recommended that Crop Boards in Kilimanjaro should continue using computerized accounting procedures and enhance the system for improved efficiency, accuracy, and accessibility of financial data. Further, it is recommended that Crop Boards should provide training and skill development programs to their accountants so as to effectively utilize the computerized accounting procedures for quality financial reports. Lastly, this study provides area for further studies, recommending that further studies could be conducted on the influence of Computerized accounting systems on the Financial Decision Making.

### DECLARATION STATEMENT

After aggregating input from all authors, I must verify the accuracy of the following information as the article's author.

- **Conflicts of Interest/ Competing Interests:** Based on my understanding, this article has no conflicts of interest.
- **Funding Support:** This article has not been funded by any organizations or agencies. This independence

ensures that the research is conducted with objectivity and without any external influence.

- **Ethical Approval and Consent to Participate:** The content of this article does not necessitate ethical approval or consent to participate with supporting documentation.
- **Data Access Statement and Material Availability:** The adequate resources of this article are publicly accessible.
- **Authors Contributions:** The authorship of this article is contributed equally to all participating individuals.

### REFERENCES

1. Akhter, A. (2022). Impact of Accounting Information System on Organizational Performance: Private Commercial Banks of Bangladesh. *International Journal of Scientific and Research Publications*, 12 (4): 307 – 311. Doi: <https://doi.org/10.29322/IJSRP.12.04.2022.p12443>
2. Al-Dmour, A. (2018). The Impact of The Reliability Of The Accounting Information System Upon The Business Performance Via The Mediating Role Of The Quality Of Financial Reporting. *The International Journal of Accounting and Business Society*. <https://doi.org/10.21776/UB.IJABS.2018.26.1.5>.
3. Amanamah, R. B., Alfred Morrison, A. & Asiedu, K. (2019). Computerized Accounting Systems Usage by Small and Medium Scale Enterprises in Kumasi Metropolis, Ghana. *Research Journal of Finance and Accounting*, ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online)
4. Anggraeni, A. F., & Winarningsih, S. (2021). The Effects of Accounting Information System Quality on Financial Performance. *Economic Annals-XXI*, 193 (9-10): 128 – 133. Doi: <https://doi.org/10.21003/ea.V193-16>
5. Atieno, F. (2022). Computerized Accounting Systems and Financial Performance among firms in Kenya. 28 <http://ijcsacademia.com/index.php/journal/> African Journal of Commercial Studies (ISSN: 2958-2326). Doi: <https://doi.org/ARK:%20ark:/69431/AJoCS.v11i.4>
6. Brown, C., Johnson, D., & Williams, E. (2019). Simultaneous Access to Financial Data Reports and Collaborative Decision Making: A Multi-Industry Study. *Journal of Management and Accounting*, 32(2), 65-84. Doi:
7. Bullock, D. Y. (2021). Strategies Used to Transition from Manual to Computerized Accounting in Small Businesses. *Walden University Scholar Works*
8. Chen, A., (2020). The Role of Timely Reporting in Supporting Investment Decision Making in the Healthcare Sector. *Journal of Healthcare Finance*, 42(3), 112-125.
9. Dirie, A. N. & Ramli, A. (2022). The Status Of Computerized Accounting System Adoption By Small Enterprises In Mogadishu. *Journal of Positive School Psychology 2022, Vol. 6, No. 4, 1755 -1766*
10. Gardi, B. (2018). The Effects of Computerized Accounting System on Auditing Process: A Case Study From Northern Iraq. *Auditing eJournal*. <https://doi.org/10.2139/ssrn.3838327>
11. Gardi, B., Hamza, P. A. & Sabir, B. Y. (2021). Investigating the Effects of Financial Accounting Reports on Managerial Decision Making in Small and Medium-sized Enterprises. *Accounting*.
12. Imene, F. & Imhanzenobe, J. (2020). Information Technology and the Accountant Today: What has Really Changed? *Journal of Accounting and Taxation*, 12 (1): 48 – 60. Doi: <https://doi.org/10.5897/JAT2019.0358>
13. Jasim, Y. & Raewf, M. (2020). Information Technology's Impact on the Accounting System. *Cihan University-Erbil Journal of Humanities and Social Sciences*. Doi: <https://doi.org/10.24086/cuejhss.v4n1y2020.pp50-57>
14. Jenkinson, H., Leahy, P., Scanlon, M., Powell, F., & Byrne, O. (2019). The Value of Groupwork Knowledge and Skills in Focus Group Research: A Focus Group Approach With Marginalized Teens Regarding Access to Third-Level Education. *International Journal of Qualitative Methods*, 18. <https://doi.org/10.1177/1609406919881853>
15. King, T., Kavanagh, A., Scovelle, A., & Milner, A. (2018). Associations between gender equality and health: a systematic review.. *Health promotion international*. <https://doi.org/10.1093/yel/day093>
16. Lee, S., & Kim, J. (2021). The Impact of System Features on Financial Statement Generation.



- Journal of Accounting Information Systems, 37(3), 112-128.
17. Liu, M. & Jin, M. (2020). Analysis on the Application and Development of Accounting Computerization.
  18. Masanja, N. M. (2019). The Impact of Computerised Accounting System on the Financial Performance for Selected Private Companies in Arusha, Tanzania. *International Journal of Innovation in Education and Business*, 1 (1): 1 – 7. Doi: <https://doi.org/10.2139/ssrn.3642377>
  19. Masele, A. D., Mayala, N. M. & Amos, A. A. L. (2022). Contribution of Accounting Information Systems on Enhancing Organizational Performance of Parishes in Catholic Archdiocese of Dodoma. *Asian Journal of Research in Business Economics and Management*, 12 (9): 24 – 35. Doi: <https://doi.org/10.5958/2249-7307.2022.00063.9>
  20. Mkojera, L. S. (2020). Impact of Computerised Accounting System on Financial Reporting in Public Institutions: A Case Study of Tanzania Electric Supply Company Limited Kilimanjaro Region. <http://scholar.mzumbe.ac.tz/handle/11192/4137>. Accessed on 16/06/2023, Doi: <http://hdl.handle.net/11192/4137>
  21. Moshi, E. H. & Kiowi, L. (2021). The Influence of Computerized Accounting Systems on Financial Performance: An Empirical Study among Public Organizations In Tanzania. *The 2nd East African Conference of Business Management, Arusha- Tanzania, Hosted on 24th–25th November, 2021*. Doi: <http://dspace.iaa.ac.tz:8080/xmlui/handle/123456789/1849>
  22. Murungi, S. & Kayigamba, C. (2015). The Impact of Computerized Accounting System on Financial Reporting in the Ministry of Local Government of Rwanda. *Journal of Emerging Trends in Economics and Management Sciences*, 6 (4): 261 – 265.
  23. Okpo, A. S. & Eshiet, E. U. (2023). Digital Accounting Practices and Quality of Financial Reports. *GPH-International Journal of Business Management*, 6 (6): 21 – 35. <https://doi.org/10.5281/zenodo.8103873>
  24. Prather-Kinsey, J., De Luca, F & Phan, H. (2022). Improving the global comparability of IFRS-based financial reporting through global enforcement: a proposed organizational dynamic. *International Journal of Disclosure and Governance*. Doi: <https://doi.org/10.1057/s41310-022-00145-5>
  25. Reigal, R., González-Guirval, F., Morillo-Baro, J., Morales-Sánchez, V., Mier, R., & Hernández-Mendo, A. (2019). Effects of a Computerized Training on Attentional Capacity of Young Soccer Players. *Frontiers in Psychology*, 10. <https://doi.org/10.3389/fpsyg.2019.02279>
  26. Hulin, C., Netemeyer, R., & Cudeck, R. (2001). Can a Reliability Coefficient Be Too High. *Journal of Consumer Psychology*, 10, 55-58. [https://doi.org/10.1207/S15327663JCP1001&2\\_05](https://doi.org/10.1207/S15327663JCP1001&2_05)
  27. Rejeki, D. (2021). The Determination of Audit Quality and its Impact on Audit Report Presentation: Empirical Study at Public Accountant Office in BEKASI City: english. , 2, 11-17. <https://doi.org/10.47742/IJBSSR.V2N4P2>
  28. Santoso, B., Hikmawan, T., & Imaniyati, N. (2022). Management Information Systems: Bibliometric Analysis and Its Effect on Decision Making. *Indonesian Journal of Science and Technology*. <https://doi.org/10.17509/ijost.v7i3.56368>
  29. Shakespeare, C. (2020). Reporting matters: the real effects of financial reporting on investing and financing decisions. *Accounting and Business Research*, 50, 425 - 442. <https://doi.org/10.1080/00014788.2020.1770928>
  30. Smith, J., Davis, L., Thompson, E. (2021). System Features and Seamless Transfer of Accounting Data: Enabling Enhanced Decision Making. *International Journal of Accounting Information Systems*, 36, 123-140.
  31. Spivak, S., Panchyshyn, D. & Skochylas, M. (2021). Digitalization of accounting processes. *Socio-Economic Problems and the State*. Doi: <https://doi.org/10.33108/sep2022.02.113>
  32. Su, C. (2020). Discussion on the Influence of Accounting computerization on Audit. Doi: <https://doi.org/10.54097/hbem.v16i.10553>
  33. Wilson, A., & Johnson, C. (2023). System Features and Data Entry Efficiency: The Role of Pull-Down Menus and Automated Fields. *Journal of Information Systems*, 40(2), 87-104.
  34. Uemura, H. (2020). Does Control Self-Assessment Influence Financial Reporting Quality? In *International Journal of Management and Humanities* (Vol. 5, Issue 4, pp. 70–76). <https://doi.org/10.35940/ijmh.d1199.125420>
  35. Kiflee, A. K. R. bin, Ali Khan, M. N. A. bin, & Bosi, M. K. (2019). Scientific Publication Analysis: Financial Reporting Quality Insight. In *International Journal of Recent Technology and Engineering (IJRTE)* (Vol. 8, Issue 4, pp. 3159–3173). <https://doi.org/10.35940/ijrte.d8013.118419>
  36. Meiryani, & Isa, S. M. (2019). The Influence of the Independent Board of Commissioners on Financial Performance. In *International Journal*

of Engineering and Advanced Technology (Vol. 9, Issue 2, pp. 1164–1168). <https://doi.org/10.35940/ijeat.b3401.129219>

**Disclaimer/Publisher’s Note:** The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of the Lattice Science Publication (LSP)/ journal and/ or the editor(s). The Lattice Science Publication (LSP)/ journal and/ or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.