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FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTING

**AN ANALYSIS OF HOW AIS AIDS IN IMPROVING FINANCIAL
PERFORMANCE AND DECISION MAKING.**

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DEDICATIONS

With all my love and care, this dissertation is dedicated to the Lord almighty, my parents, my brothers and sisters, Noah Katsiru and the University community at large.

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ABSTRACT

Accounting information system has aided the performance and decision making of many organizations since the introduction of information technology. The research mainly focused on finding out if accounting information system has also aided the performance of delta beverages Kadoma. The research advocates that the use of accounting information system aid performance measures and decision making. The descriptive research method was used on a census to obtain evidence from the organization under study. The research was carried out through the issuing questionnaires and conducting interviews. Findings from the research indicated that the use of accounting information system has aided the performance measures and decision making at Delta Beverages Kadoma, but however the use of AIS still needs to be improved on as management can now make real time decisions. It was also found that there is still need to improve on the security for both the system and the hardware. The findings from the research were also used to give recommendations that could be implemented by Delta Beverages which include conducting security campaigns and awareness's so as to ensure security for both the hardware and software.

ABBREVIATIONS

AIS - Accounting Information System

IT- Information Technology

DBK- Delta Beverages Kadoma

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CHAPTER 1

INTRODUCTION

1.1 Introduction

The need to carry out the research was derived from the motive of wanting to critically analyse if accounting information system can be used as an aid in the making of appropriate decisions which can benefit companies and lead to their growth. The problem that leads to the overall study of the research will be established in the background of study. The research will also include the statement of the problem which further explains the aim of the study, justification which is to show why it was necessary to carry out the research. This chapter also includes the research objectives and research questions which were used to carry out the research. In this chapter it is also noted why it is important to carry out the research for the student and the organisation under study. When carrying out a research assumptions are made, there are limitations and delimitations which are also out lined in this chapter. The research will focus on companies in Zimbabwe particularly Delta beverages Kadoma branch.

1.2 Background of the study

Information technology advancement has greatly helped the accounting information systems of financial institutions. A research was carried out on the evaluation of the effectiveness of using AIS for decision making by managers in enhancing the production of quality of financial information, enhancement of presentation methods and enabling financial transaction processes (Idagu; 2013 and Stankovic; et al. 2012). These researches have indicated that the use of AIS has improved the decisions that management are making and also assisted management in attaining their set goals as the accounting information required is now easily accessible. The use

of AIS also come with a cost and time saving for the financial institution as transactions can now be processed in bulk (Kumar; 2014 and Yehia; 2012). However Mudashiru; et al. (2013) and Daw and Peter; (2015) are of the view that there should be further researches to be conducted on the use of accounting information systems for performance measures and decisions made in companies. Prior researches are of the view that accounting information system adoption increases a firm performance, profitability and operations efficiency in financial institutions but this had focused only on Malaysia, Spain, Finland, Pakistan, and Iran. (Kharuddin; et al. (2010); Gande; et al. (2010); Kouser; et al. (2011). The researcher intends to analyze how the accounting information system has aided the performance measures and decisions made at Delta Beverages Kadoma Zimbabwe where it is indicative that the use of AIS is being applied to make decisions. In this research, the scholar targets on the investigation of how accounting information system aids in the performance measures as well as the decision making processes for Delta Beverages Kadoma branch. The research is going to focus on the use of accounting information as it is used in companies for decision making and performance reviews that the financial institution will have at the end of the financial period (Daw and Peter; 2015). Muhindo; et al, (2014) says that accounting information system has helped in facilitating management decision making processes effectively thus this is to be analyzed in the case of Delta Beverages Kadoma branch. The use of AIS by Delta Beverages Kadoma has aided the performance as indicated by the table below

Table1.1: Performance trend from introduction of AIS to trading period 2015.

	Performance during implementation of AIS (2011)	Performance during 2013	Performance to date 2015
% change in income	38.55	43.96	43.83
% change in expenditure	(23.40)	(25.57)	(23.65)

Source: Annual Financial Statements of Delta Beverages Kadoma

According to the annual financial statements for Delta Beverages Kadoma (2011) during the implementation stage of AIS (Basis) the company had 38.55% of retained income and costs reduced to 23.40 as compared to the previous periods as this was because the processing of financial information now had less errors, costs for processing were reduced and the performance of the company stated to increase. As indicated by Daw and Peter; (2015) if a company is able to implement and adapt to the use of AIS they will be able to have an increase in profits and reduce its costs as data processing will now be more reliable and there is a cost saving on labor costs which is enjoyed thus having an impact on the performance of the company. For the period of 2012-2013 there was a 5.41 increase in income and a 2.17% increase in costs as the company was now further developing the system from the use of Basis to SAP and SYSPRO, the increase in costs was also caused by retrenchment costs for work force had to be reduced(annual financial statements for 2013).

The increase of income and reduction in expenditure gives management the view to make decisions which are aimed at increasing the business performance. Kharuddin; et al. (2010) is of the same view as he states that the adaptation of AIS increases a company's profitability and

performance. As indicated on the table for the period of 2015 to date the company percentage income reduced by 0.10% as the company is still developing the system so some technical drawbacks are still being experienced (Financial Statements., 2015), however decisions had to be made so as to ensure that the company performance will not be reduced. To make sure that the performance will not be affected management had to reduce costs by 1.92% so as to continue with the cost saving technique. This research is going to focus on the use of AIS as an aid to performance measures and decision making in a case for Delta Beverages Kadoma.

1.3 Statement of the problem

The research study aims at examining the use of accounting information system as an aid to the performance of Delta Beverages Kadoma branch. Delta Beverages Kadoma has implemented the use of AIS for the preparation and presentation of financial statements; this has an impact on the financial performance of the company and has influence on the decisions that are being made. From the period of 2011 the company introduced the use of AIS and this is indicated by the trend in which the performance of the company is changing and also as they further develop the system to date, this is shown by the reduction in expenditure and gradual increases in profits. The main purpose of the research is to analyse the use of AIS as an aid to performance measures and decision making.

1.4 Main research question

Does the use of accounting information system aid decision making and performance measures giving a genuine and reasonable perspective of the financials of the organization?

1.5 Objectives

- To evaluate the use of accounting information system as an aid to performance measurements and decision making for Delta Beverages Kadoma branch.
- To examine how AIS prevents risks of error and Fraud.
- To provide management strategies that the company can adopt to overcome the challenges encountered when using AIS.
- To develop possible and effective ways on how AIS can aid performance measures.

1.6 Research Questions

- How does Accounting information System aid performance measurement?
- How does AIS prevent risks of error and fraud?
- What are the possible management strategies that the company can adopt to overcome the challenges encountered when using AIS?
- What are the possible and effective ways of AIS which can be used to develop the performance measures?

1.7 Justification of the study

1.7.1 to the student

The study will also help the student to improve on research skills that will be of significant importance in the business world. The research is of much importance as it is part fulfilment of the Bachelor of Commerce Accounting Honours Degree at Midlands State University. The research will help the student acquire extensive knowledge on the research area and therefore

obtain reasonable ground as to justification and recommendations on the use of AIS in relation to overall organisational financial performance.

1.7.2 to Midlands State University

The research can be an addition to the university's institutional repository and can help as a guide to other students' future references. This research will also help the university on how the use of AIS can aid their performance as they have implemented the use of AIS.

1.7.3 to the organisation

The findings of this research will aid Delta Beverages on how they can use AIS for performance measurements. The research will also give recommendations to the company on how they can adapt to the technological changes of AIS in future.

1.8 Delimitations of the study

The study is to be conducted on Delta beverages Kadoma and it will only focus on the Finance and sales personnel as these are the people who use AIS in their transactions .The research will be on the use of accounting information systems as an aid to decision making and performance measurements, however this research will not attend to issues like how sales are done at Delta Beverages for example advertisements done to boost production sales so as to increase profitability. The research will be conducted for the period from 2011 to 2015 as this is the period from which AIS was implemented.

1.9 Limitations of the study

There are situations which research cannot change and which place limitations on the research.

The restrictions may have an effect on the value, honour and the development of the research.

These include:-

1.9.1 Access to information

Due to the principle of confidentiality firms may not be willing to depart with their information and may be limited to enable the research carried out effectively. Guarantees will be provided that it will be kept confidential and used for educational purposes only.

1.9.2 The size of the sample

The sample size to be used may not represent accurately the entire population of which this may lead to receiving biased information about the company. The researcher will try to broaden the sample size so as to ensure the adequate representation of the whole population. The research will make use of questioners for the chosen sample.

1.10 Assumptions

The people selected for the research will be compliant and answer within reasonable time to allow the researcher to carry out the research as scheduled.

1.11 Definition of terms

- Accounting information system - is a computer based system of records, which unite accounting concepts and principles in which the information system is used to record and

analyse business transactions for the purpose of preparing and providing accounting information to the intended users (Kumar; 2014).

1.12 Summary

The use of AIS has been adapted by businesses in this modern world and the research intends to bring out how the use of AIS has been an aid to performance measures and decision making for these businesses. The research is mainly going to focus on delta beverages Kadoma which has implemented the use of AIS for its processing of records. The main research question is, does the use of AIS aid performance measures and decision making? The research will put in to account delimitations such as time because other periods are not relevant for the study for example when the use of manual systems was still in place.

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

This chapter is going to look at the literature review the use of AIS as an aid to performance measures, the types of AIS being used by delta beverages and their influence on decision making. This chapter will also look at the literature review for the effectiveness of AIS and the development of possible ways on how AIS can aid performance.

2.2 Evaluation of the use of accounting information system as an aid to performance measurements and decision making

Stair and Reynolds (2010) are of the view that an accounting information systems quality is usually flexible, efficient, accessible, and timely and this makes it able to aid decision making and performance measures through the relationship of AIS with the performance of the organization as the information used should be accurate and up to date.

2.2.1 The influence AIS on performance measures

Accounting information system and performance measures has been studied by prior literature showing confirmations of the relationship between Accounting Information System (AIS) and performance measures. AIS can positively affect companies by giving a superior adjustment to an evolving domain, better administration of exchanges and a high level of aggressiveness (Elena. et al 2010 and Daw and Peter 2013).A research was also carried out by Perez, et al (2011) relating to the influence the use of AIS has on small business enterprises in Spain and came up with results that showed that there is a relationship between the use of AIS and the

performance measures as the companies have indicated an increase in performance and Productivity. With the presence of more intercommunication, there are expanded chances for expansion in the way transactions are processed so as to achieve high performances, Idagu; (2012) is of the view that performance is not dependent on the use of accounting information. Idagu; (2012) also highlighted that there are other variables apart from AIS which have an impact on the company's performance which includes the management commitment and organisational effectiveness. This is indicative when the use of AIS is not reinforced with essential and qualifying facilities to make it functional like a sound internal control systems it becomes malfunctional, which may influence the organization's operation process.

The success of AIS relies upon how well different elements are productively placed set up to ensure its operation which includes internal control measures (Fadrina. 2013). This is also supported by James; et al (2010) as they indicate that the success of AIS is influenced by the effectiveness of internal control systems as this can ensure suitability of information passage, preparing procedures, stage strategies and precision of data delivered so as to be able to get the proper measurement of the business performance. Similar opinion has been agreed on by scholars, who affirmed that the effective execution of accounting frameworks requires a fit between three variables, for example, view of the association concerning the circumstance; the accounting framework must fit when issues are ordinarily illuminated and the accounting framework must fit with the way of life at the organisation. Grande et al., (2011) argued that Information Technology (IT) is readily available and using them gives no competitive advantage for achieving improved results so the use of AIS does not really have an effect on the performance measures of a company. This is also supported by Sambasivam and Assefa; (2013)

as they argue that there is no clear relationship between AIS and performance indicators and so the use of AIS is not the only one which can be relied on to give the performance measure.

According to the financial statements of Delta Beverages for the year ended 2014 the performance of the company increased as from prior years as the cost of processing financial statements had reduced to, the management decisions were know done using accounting information which was reliable (audit report 2014) as the opinion which was passed by the auditors indicated that the financial statements were presented in accordance with the IFRSs.

2.2.2 Organizational effectiveness

Organizational effectiveness was expressed by Daw and Peter; (2013) the amount an organization achieves its objectives with the use of AIS has a contribution in the achieving of a high performance. However, Ronald and Houmes (2012) views organisational effectiveness as the degree to which an organization produces the intended output through the use of AIS. Oguntimehin; (2011) is of the view that organizational effectiveness is the ability for an organisation to yield its desired results within the required time frame. Onaolapo and Odetayo; (2012) also indicate that the primary explanation behind which accounting data is created is to encourage basic leadership in order to have the capacity to accomplish authoritative adequacy. However, for financial reporting to be effective, among other requirements, it must be relevant, complete and reliable. Hunton; (2012) researched on the relationship between computerized accounting and hierarchical adequacy; this examination demonstrated that there was solid relationship between accounting framework and authoritative viability, which implies access to accounting information, will prompt authoritative viability. Accounting information should give a decision maker the capacity to predict future actions so as to ensure that organisational

effectiveness is achieved. It should also be able to increase the knowledge of the users to identify similarities and differences in types of information that they will be using so that they can identify if there are any errors or misstatements in the financial statements (Onaolapo, A. A. and Odetayo, T. A., 2012).

For organisational effectiveness to be achieved there should be a sound internal control system which is of importance when implementing the use of accounting information system (AIS) (Done; 2011). Although the information generated from an accounting information system can be effective in decision-making process, purchase, installation and usage of such a system are beneficial when the benefits exceed its costs. Onaolapo and Odetayo; (2012) are of the view that automated accounting information system aids decision making for management of organisations. Benefits of accounting information system can be evaluated by its impacts on improvement of decision- making process, quality of accounting information, performance evaluation, internal controls and facilitating company's transactions. Stankovic et al; (2012) indicated that the use of AIS plays an important role in processing of financial information as the information will be important for management as this is the information that they will use for decision making which has an effect on the organisational effectiveness.

According to the annual financial statements of DBK (2015) financial information needed to be reliable and accurate as the company is intending to develop other plants for the production of their product. There was need to know if there are enough profits to be able to invest in the installation of another plant. Organisational effectiveness needed to be in place as to get accurate financial information.

2.2.3 Efficiency and Effectiveness of Accounting Information System

Kumar; (2014) asserted that other qualitative characteristics of accounting information can also be maintained if there is sound internal control system in an organization. Internal controls are vital to accomplish a few targets like productive and deliberate behaviour of accounting exchanges, shielding the advantages in adherence to administration strategy, aversion of blunder and recognition of mistake, counteractive action of misrepresentation and discovery of extortion and guaranteeing precision, culmination, unwavering quality and opportune readiness of accounting information. On the off chance that great internal control exists in any association, administration can utilize data with more remarkable dependence to keep up their business exercises legitimately which is provided by AIS. This is also supported by Stankovic (2012) who is of the view that for AIS to be effective and efficient it should be able to promote the business operations and the information should be able to be used by both the internal and external users, but if internal control is not strong, management cannot achieve its goal and they will not be able to present information which is understandable by both users. The study by Daw and Peter; (2013) likewise found that the accompanying criteria or markers should be available in any accounting data framework for it to be productive in any association which is, cost adequacy, great documentation, presence of appropriate efforts to establish safety, free internal and external reviews, partition of other operation accounting, and viable internal control.

A researcher Kennedy; (2013) in Sri Lanka managed to establish that there is an existence and an adequate implementation of AIS in this country. It was also discovered that for AIS to effectively operate there is need for the accountant, auditors, managers and IT users to understand and secure their AIS in order to achieve successful results as this will enable an organisation to give

accurate information to relevant government organisations like tax bodies and also to be able to make organisational decisions.

Marshal and Romney (2015) noted that for one have an effective AIS it requires them to understand information technology (IT) capacities and dangers and additionally how to utilize it to accomplish an authoritative control targets. Accountants and system engineers help administration accomplish their control destinations by outlining successful control frameworks that take a proactive way to deal with wiping out frameworks and identify, amend, and recuperate from dangers when they happen. This ensures that the data processing and presentation will be accurate and can be presented to users

Accounting information system is reflected as significant managerial mechanism that is critical for convenience of decision management and control in organizations. Wilkinson (2010) and Onaolapo and Odetayo; (2013) noted that for AIS to be effective the system must be able to perform many functions such as statistics gathering , statistics maintenance, data information accounting systems and knowledge management, data control and information generation. (Avolio, Gilder, and Shleifer 2011) defined efficiency as the optimal use of available resources in order to achieve value added in the organization, value chain. Thus the efficiency means the achievement of the goals at the lowest possible cost (Abdullah and Qattani 2013) as this author was of the view that AIS to be effective it must also be cost effective. While other researchers such as Hassani and Kharabsheh (2010) defined effectiveness as the relationship between achieved goals and planned goals. In other words, it could be quantified as a ratio to show the effectiveness of an entity.

Ramly; (2011) contended that there are numerous components that influence the productivity and viability of accounting information system, for example, qualified HR, programming and equipment and information bases .Thus, the accounting information system joined from these three elements, if any system must be successful it ought to incorporate a mix of very much qualified HR, the best programming, and equipment and databases.

This is indicative at DBK as the AIS system which is being used is able to provide information which is understandable by both users of information, as you are able to obtain reports which can be used internally or externally this makes the system effective.

2.2.4 Ability to faithfully represent financial statements with aid of internal controls

As AIS is a subsystem of management it is also used in line with the internal controls put in place by management. AIS for organizations has to ensure that all entries are logged in accurately, appropriately in terms of the financial records, and in the appropriate accounting phases so as to ensure that the presentation of financial statements in accordance with relevant accounting and legal standards (Millchamp and Taylor 2011). It is a requirement for organisations to develop AIS which is intended to provide a sensible guarantee that their financial statements have been presented fairly and all material respects (Arens et al; 2012). The preparation and presentation of financial statement would probably not comply with accounting standards (GAAP) the financial information will not be reliable (Daw; and Peter; 2013 and Francis; 2013). The effects of AIS on the quality of accounting information can also be substantiated by the results of some prior studies results. Ronald and Houmes (2012) study indicated that internal control has a significant effect on the reliability of a financial statement. A weak internal control results in weak revenue recognition, segregation of duties, and period end

reports and inappropriate accounts reconciliation. However Ali; (2012) is of the view that for AIS to be able to present financial statements faithfully it is dependent on the accountant as the accountant is the one who decides on the system to adopt as they are the ones who know the way in which the organisation intends to present the financial statements. Jawaberh; (2012) is of the view that for AIS to be effective it should be able to translate different dimensions of information as to be able to be understood by users and to reduce the risk of uncertainty for management as the information will be clear. This is supported by Idagu; (2013) and Saudani; (2012) who are of the view that AIS can be able to present financial statements faithfully and in all material respects as there will be an increase in data processing and information can easily be classified. Rehena; (2011) indicated that the adaptation of AIS focuses on the presentation of financial statements and thus making it possible for financial statements to be presented economically and the information can be easily communicated to the users.

With the aid of the internal controls put in place by management at DBK transaction processing and presentation provides information in which management can use to make decisions and the information is easily accessible as the use of AIS is much simplified than the use of the manual system. Data processing has increased remarkably thus making the financial information that is being presented of a true and fair view.

2.3 Examination of how the use of AIS can prevent risk of errors and fraud

For an accounting information system to be considered effective it must be able to prevent errors and fraud, as this ensures management that their operations are being carried out effectively (Nzomo; 2013)

2.3.1 Implementation of a strong internal control system to use with AIS

An internal control comprises of approaches and methodology intended to give a sensible certification to administration that the organization has fulfilled its objectives and destinations and that the information provided will be free from error and misstatement (Elder et al, 2010; Yousef; 2013). The purpose behind administration to outline a viable internal control system in order to accomplish three primary objectives, in particular dependability for financial related articulations, viability and productivity of organization's operations, and consistence to laws and regulations (Messier et al, 2011 and Arens. 2012).

An internal control system comprises of a few parts, to be specific the control environment, the substance's risk evaluation prepare, the data frameworks and correspondences, the control exercises, and the checking and controls (Bodnar and Hoopwod, 2010). When management puts in place an AIS system they should have a sound internal control system. Bodnar and Hoopwod, (2010); Nzomo; (2013) and Harsh; (2014) have indicated that every segment of an internal control framework is actualized in a particular application framework contained in an association's each exchange cycle, the organization plans an exchange preparing interior control and it should be compatible with the AIS which has been implemented in an organisation. Other researchers are of the view that it is not only because there is a sound internal control system but that there are also general controls designed for the internal control system (Fardina, 2013; Mahindo; 2014 and Francis; 2013). General controls comprises of exchange handling control comprises of a general control and an application control. General controls are intended to guarantee that data preparing is attempted in a sensible control and reliable environment these general controls will also give an assurance that the risk of fraud will be reduced as there are

controls for every transaction to take place. These controls have a sway on the adequacy of the application controls and handling works that includes the utilization of the AIS (Fardina, 2013).

A general control comprises of the arrangement of information preparing association: Segregation of obligations; obligation regarding approval, guardianship, and record keeping for taking care of and handling of exchange. General working strategies: meaning of faculty, unwavering quality of staff, preparing of faculty, fitness of faculty, pivot of obligations, structure outline, pre-numbered shapes. Gear control highlights: backup and recuperation, exchange trail, mistake sources insights. Gear and information access controls: secure care; double get to/double control (Bodnar and Hoopwod. 2010).

There are presentation control which is intended to control accounting applications in order to secure the fulfilment and exactness, proper approval, and exchange handling acceptance when the use of AIS has been implemented these can be used so as to ensure the effective operation of AIS (Fardina, 2013). The controls which can be used include input controls whereby approval, exception information input, passwords, batch serial number, control registers, sum control all out, archive control all out, line control total, hash complete, arrangement checking, thoroughness checking, check digit, termination (Hall; 2013). There are likewise preparation controls which are intended to give affirmations that handling have happened by details and that no exchanges have been lost or mistakenly embedded into the preparing stream (Ramy; 2011). Output controls are also used were they are intended to check that data and handling brought about substantial yield and that yields are appropriated legitimately. Run of the mill yield control include: Reconciliation, maturing, tension record, anticipation account, intermittent review, disparity reports, upstream resubmission (Idagu; 2013; Hall; 2011 and Ahamad; (2013)

Internal control systems have been implemented at DBK for the use of AIS, management at delta beverages have put in place controls for input, processing and output of information which is prepared using the AIS. Information which is inputted has to be authorised by management, during the processing stage management has the passwords to complete the process so as to make sure that the information that is produced is accurate. Management also have to sign the hardcopy of the output information which will be in form of reports.

2.3.2 Accounting Information system and Data Quality

The use of AIS for accounting or financial statements presentation quality is of importance to the user and decision makers, Al- Hiyari et al; (2013) is of the view that without the right information, there is a risk that decisions which will be made are uncertain and will not be based on the true performance of the business thus it is of important to take into account the quality of the information. While according to Dandago and Rufai; (2014) for AIS to be effective and free from error it must possess the following Accuracy: AIS should present financial statements which are accurate and which are prepared in accordance with the generally accepted accounting standards GAAP (Ramly, 2011; Hall, 2013). Relevancy: information or data which is presented should be of relevancy to management so as to enable them to make decisions which enhance the performance of the company (Schermerhorn; 2011 and Hall; 2013). Timeliness: the financial information should be able to be presented on time within the stipulated periods. The information should also relate to the period for which it is being presented (Schermerhorn; 2011 and Hall; 2013).

Daw and Peter; (2013) are of the view that for AIS to reduce the risk of error it is dependent to the data quality which is inputted in to the system for example garbage in garbage out if an error

is made during the inputting stage then there is a high chance that the output produced will include errors, therefore cannot really be relied on when it comes to performance measures in terms of the use of financial statements. However according to Grand, (2010) for data quality to be ensured there should be controls put in place by management for example authorisation of transactions as this reduces the risk of Fraud as individuals will not be able to commit fraud were there are strong management controls. Kabiru and Abdullahi (2014) asserted that the use of accounting information is relevant in simplifying issues and in the provision of quality information in the Nigerian banking industry and that the use of AIS has also led to the timely and accurate preparations of reports which have increased the performance of the banks. Kouser; et al (2011) and Champs and Luna- Arocas; (2012) are of the view that AIS can present quality information if it is used with the aid of human skills which include the ability to understand the use of AIS and knowledge.

AIS if used by people with no knowledge and skill it will provide results which are misstated and not accurate there is also a high risk that fraudulent acts may take place and individuals will get the protection that they did not know how it is done. AIS quality can be seen through the types of accounting information provided, this information can be seen from the relevant criteria, accuracy, on time and completeness this is evident in the case of Indonesian Banks were by the century Bank provided financial data through the use of AIS which was not accurate causing KSSK to make decisions which were not credible (Muhammad; 2014). Rahaya; (2012) noted that the influence of management commitment on the data quality and AIS has adequate effect on the accounting data and so management needs to get proper training so as to get more improved and resource developed of AIS.

AIS and data quality is also important at Delta Beverages Kadoma (DBK) as the financial information provided is used by stake holders and management to make decisions (delta magazine 2014). It is a company which is listed on the stock exchange so many brokers are invested in its performance as they would want to invest. If the information is not presented in respects to giving the true and fair view of the company wrong decisions are prone to being made. Management at DBK put in place control measures so as to ensure that information provided will be free from error. There is also an internal audit which constantly audits the output which is presented from the systems so as to ensure that it is free from misstatements and there are no fraudulent activities which took place.

2.4 Management strategies which can be adopted to overcome the challenges encountered when using AIS

Management have a vital role in overcoming challenges which can be encountered in an organisation one of the challenges which can be encountered is when using AIS and so there is the need to have strategies to overcome these challenges (Zara et al; 2013)

2.4.1 Management Commitment in the use of AIS

Cooper; (2010) is of the view that management commitment is engaging in and maintaining behaviours that others achieve the organisational goals. As the management commitment increase accounting information system effectiveness improve, Ahmad; (2013) and Soudani; (2012) in their study indicated that if there was low level of top management support the top supervision could have not been included in the implementation of a system aside from supporting the buying of the PC framework, they found that managements duty to build the adequacy of data framework since they give the assets expected to IS activities. An examination

on the influence of management commitment on data quality and AIS was carried out Rahayu; (2012) and Muhindo et al; (2014), and there was an indication that managements duty and nature of information together affect the Accounting Information System, in spite of the fact that the commitment of management responsibility to information quality should be enhanced, likewise he discovered absence of top management ampleness for preparing and subsidizing for assets advancement. August et al; (2014) also indicated that management should be involved in the implementation of a system as this is the system which will provide the information which they will use for decision making.

Liebler and McConnell; (2012) are of the view that management's duty is an aggregate responsibility to participative administration and worker strengthening as well as to intra and interdepartmental teamwork and enhanced correspondence all through the company. It is said that dedication by management is as a type of administration which is gone for inspiring a guarantee so conduct is essentially self-managed as opposed to controlled by approvals and weights outer to the individual, and relations inside the organisation (Armstrong; (2010). Management involvement and commitment in the use of AIS also increases the chances of reducing the risk of error and fraud as they will be able to understand what the personnel would have processed in the system (Grande; 2010). Management commitment also gives an assurance that the information that is being presented is of great quality as they are the ones who set the standards and controls which should be complied with by the personnel (Romney; 2013).

The involvement of management at DBK influences the data quality which is presented through the use of AIS as they make sure that the set controls are followed, and they involve the employees when they do monthly reviews on their performances (general meeting minutes 2015). Employees are also rewarded in accordance to the performance for the year so they have

to make sure the information they provide is authentic as they get bonus payments according to the audited financial statements.

2.4.2 Management security measures to protect Hardware used for AIS

Pérez; et al (2010) and Grande, (2010) describe computer hardware is an asset to the company it is of importance besides for the use of transaction processing but it also holds value as an investment made. Therefore controls for the protection of the hardware must be put into place to ensure the safety of the computer hardware. Romney, (2013) and Kouser, et al (2011) are of the view that for computer hardware to be secure it must be placed in a secure area where the entrance to it is constrained just to the individuals who need to utilize it and who are authorised to use. Certain levels of security must be maintained for example when just the frameworks manager can have access to the CPU and capacity frameworks. The PC framework should likewise be set in a control situation to shield it from natural perils for example dust and dampness. Courses of action ought to be made to secure the PC against flames and power vacillations (Toposhi, 2014). There ought to likewise be some controls set up to recoup the system on the off chance that the equipment comes up short. These controls would guarantee that the breakdown of the equipment would not seriously affect the organization (Fardiral, 2013). As hardware works hand in hand with the system this creates a relationship between the two thus it is management's duty to protect the hardware as it is used to provide the information that they use for decision making.

Khurram and Aisha; (2014) are of the view that for a computer hardware to be secure there is need to have a strong internal control and general controls which can govern how the hardware can be used. This is agreed by Bagranof et al (2011) who is of the view that AIS is a collection of

both human resources, computer hardware and software and it is of great importance that management implements strategies to protect the hardware by giving authorisation to persons who are intended to use the computer. However this is contended by Thaer, Laith and Anyam; (2014) who indicated that it is not for management to secure the hardware but rather it is the human resources duty as they should make sure that every user is educated on the use of the hardware and they are able to protect it.

At DBK computer hardware is protected by internal controls where by computers are issued to personnel who have been authorised to use them through being given a personal account on which you login with your personal details so as to avoid miss use of company property (delta beverages IT reports 2011). All computers are administrator controlled as it is not permissible to install or uninstall any application without the concern of the administrator.

2.4.3 Management security measures to protect Software system used for AIS

The system needs to be protected from viruses as these can affect the files and company documentation which will be stored in the system. Companies install anti-viruses to protect their software from being corrupted so as to reduce the loss of important files (Haddad, and Atmeh. 2009). Fardiral, (2013) pointed out that software can be secured by having a data base where by all the information which would have been inputted into the system will be transferred to for storage and these data bases are password protected or there is limited access to the information. The computer software must also have a backup so as to be able to retrieve important company information which may have been corrupted or lost through hardware disruption (Marshal and Rorney, 2015) and (Muhammad, 2014). Thaer, Laith and Anyam; (2014) argued that there is a positive relationship between software and internal controls as they provide security for the

system as these are management procedures which would have been set to govern the use of the system. The more the users of the system the more the risks that it is exposed to thus it is advisable for management to create user profiles so as to protect the system from errors and fraud and it is easy for management to identify who and when an error was made through user profiles (Pairat; 2012). Bondnar and Hoopwod; (2010) are of the view that internal controls can be put in place to protect the software as there can be specific hours which can be put in place for which processing can take place, the software can be password protected were by the manager or the supervisor is the one which has access to the system. Other systems can be protected through the use of biometrics like thumb readings or eye detections. Iceman and Hilson; (2013) argue that as long as the users of AIS have been properly trained and are well informed on how the system operates there is no need to put security measures for the software as they will be able to use the system properly without posing risks.

With DBK the backup for all information is kept in the archives at the head office this is of importance as this gives the company an advantage to be able to make reference to information from past periods even if the hardware was destroyed or the software was corrupted. The use of user profiles was introduced at delta beverages as all the users must have their personal user profiles , this is easier for management who and when would have processed financial information in the system for example with SAP there are reports which can be run to show which user had been processing. However this procedure can be ineffective if users share their profiles as one can process in error or perform a fraudulent act.

2.5 Possible and effective ways of AIS which can be used to develop the performance measures

AIS need to be maintained as the environment is a dynamic environment where there are constant improvements on the technology. Possible ways for AIS to continue to aid performance measures of the organisation is to adapt to the changes that would take place.

2.5.1 Developing AIS through the use of accounting packages hand in hand

There has been a rapid growth in the computer technologies sector over the last decade which has made the computerisation of operations of great importance for almost all organisations (Rajaraman, 2013). It has been studied that AIS can help ensure maximum efficiency and effectiveness in recording accounting transactions. AIS for organisations should be able to record basic financial transactions, such as the general ledger, accounts receivable, accounts payable, and payroll (Pretorius. 2011). Cooper, (2010) and Hall; (2011) is of the view that accounting packages can be used hand in hand in organisations were by there are many transactions can be processed at once if the systems are running concurrently and were by management believe that one can process better than the other for example debtors and sales can be processed using one system and payments and creditors with another. Prior authors also view the use of accounting hand in hand to be a way to back up the company transactions as one may go down this can make operations continue without having troubles (Manzoor, 2012 and Kennedy, 2013).

Many AIS systems are linked to programs like QuickBooks, Peachtree, Simply Accounting, AccPac, or Business Works and other accounting packages so as to ensure that they can operate effectively, this also enables the information to be presented in ways which can be understood by different users (Dobusch; and Dahl; 2014). Most links allow you to send sales, purchases and

inventory adjustment transactions from one AIS software to another software (Shanker, 2011). As the software are combined the data is transferred through, interfaces which require to be triggered manually or to run during the end of day process as a background operation. However other AIS systems offer more advanced links that update information in real-time, but they all work differently as some may need to be programmed to make sure that there is no data loss during the processing (Rahaya, 2012). Some of the different types of links that are being used include: General Ledger Only Interface – there are types of AIS which are only able to interface to the general ledger, making the accountants have to update the accounts payable manually, which will not be time consuming, as there's not much information to post but it requires more accuracy as it is prone to human errors. Strachey, (2013) is of the view that General Ledger and Accounts Payable Interface allows you to send information to both modules so you save a little time and more importantly, you reduce errors. Do not forget that your accounts payable transactions flow into your general ledger. If you make a mistake in accounts payable, your general ledger totals will be wrong (<http://www.possoftwareguide.com>).

As indicative at DBK they have introduced the use of accounting packages hand in hand these two are namely SAP and SYSPRO. SAP was introduced at the end of financial period of 2014 so as to be able to conduct sales and inventory management whilst SYSPRO was being used to present reports and preparation and presentation of financial statements. These two were being used inter-changeably through interfaces. As this system was introduced, there was a significant improvement in the way transactions were processed as noted by the change in increased profits of financial statements. SYSPRO is an AIS system which is used by the accounting department as it is difficult to conduct sales using it as there are limited options to sell using SYSPRO. However it has been easier to conduct sales using SAP as it operates on line using the B-Mobile

system were by inventory is transferred on line and sales are conducted on line. Reports on financial statements are easily presented using SYSPRO.

2.5.2 Reviewing AIS on a regular basis and changing the type of packages when necessary

Powell; (2012) conducted a research which describes the relationships of links between information technology and information systems as the costs of performance for information technology or information systems are dependent on the organisation. The successful implementation of information systems is also influenced by the investment in appropriate information technology. However Rapina, (2015) conducted a research in which he found out that there is a relationship between the type of information technology, people and organization. This is supported by Hall; (2011), as he gives an indication that the relationship of the two rests directly on, the system development life cycle activities that generate accounting information systems so as to provide quality information. This system provides accounting information to internal and external users. The overall objective of accounting information system is to provide information to the user (Hansen; et al, 2010).

IT is constantly having new advancements with the passage of time and it has to continue to suit management as it has to help in controlling activities. Rahaya; (2012) is of the view that in as much as IT is changing management also have to change the type of IT they are using so as to maintain their competitive advantage in the market. However Fradinal, (2013) indicates that changing an information system comes with a cost and the cost should not be higher than that of the benefit which is to be obtained.

Delta Beverages Kadoma management uses IT for their activities, in the years 2010 to 2013 they used BASIS as the system for accounting and presenting financial statements, with the

technological advancements the management had to change in 2014 so as to use SAP. BASIS is an accounting package which uses both IT system and Manual system were by sales would have been done manually and you would need clerks to input the sales manually, this was now posing threats to the organisation as there was risk that the information inputted could include errors. In 2014 management introduced the use of SAP as they phased out BASIS, SAP is an AIS system which is used for the sales and they are posted systematically on to the books in the system. This system is also used for inventory management. According to the reports from IT department (2015) the use of SAP has put the company at a competitive advantage as SAP is one of the leading AIS which is being used in the country and more authentic information is now being provided.

2.6 Summary

Chapter two looked at what prior researchers had to say about the researcher's area of study that is about data the use of AIS as an aid to decision making and performance measurement. The chapter deliberated on how accounting information System aids performance measurement, the most effective accounting information system for Delta beverages Kadoma, How the use of AIS affect the decisions made at Delta Beverages Kadoma, and the possible and effective ways of AIS which can be used to develop the performance measures. The research methods which were used by the researcher are explained in the next.

CHAPTER 3

RESEARCH METHODOLOGY

3.0 Introduction

This chapter is going to look at how the researcher carried out the research. A description of the population census, research instruments used for gathering the research information will be given. The researcher also looked at how the data will be improved for validity and reliability. Research methodology is described by as the process used to collect information and data for the purpose of making business decisions. The methodology may include publication research, interviews, surveys and other research techniques, and could include both present and historical information.

3.1 Research design

According to Yin, (2010) a research design alludes to the consistent structure of the inquiry which expresses what information is required, from whom, and how it will answer the research question and to be able to draw findings and conclusion (Kratochwill and Levin; 2015). A research design outlines the procedure that aids analysts on the best way to gather, investigate and translate perceptions and information obtained. It is a coherent model that aides the agent in the different phases of the research. There are different types of research designs which include descriptive research, explanatory, qualitative and quantitative research (Grafton, et al. 2011). For the purpose of this research the researcher used a descriptive research design which encompassed both closed ended questionnaires and interviews.

3.1.1 Descriptive

A descriptive research comprises of surveys and fact-findings enquiries of different kinds in relation to the research area (Collis and Hussey; 2013). A descriptive research was chosen by the researcher as it is able to describe the facts of a topic for example shoe sizes. The researcher used the descriptive type as it is the best fit for the research topic were by the researcher seeks to find out AIS is aiding decision making or not this is a more like a fact which needs to be proven. According Idagu; (2013) a descriptive research can be used for people at different stages it is applicable to the research as it allows the researcher to obtain information from both top management and general staff. Through the use of a descriptive research design the researcher managed to obtain more valuable information through the descriptions that were being given by the respondents as they gave a clear picture of how the use of AIS has impacted on the decisions being made since the date of inception. Although the use of a descriptive research method can have a problem to the respondents in terms of confidentiality Fourie, (2013) the researcher managed to assure them that the information obtained will be used for educational purposes only.

3.2 Population

According to Coyne et al (2010) there are two types of populations in a research which are the targeted population and accessible population in. This research has a targeted the population of 15 people which comprises of 5 individuals from the top management and 20 individuals from the general accounting, sales and information technology department employees. The researcher chose this population as this would provide information from various users of AIS at DBK and also from different departments as they use the system for different purposes but however leading to one outcome.

3.2.1 Census

For the purpose of this research the researcher used the census method were by the whole population investigated. The census method was used to gain more knowledge on the population and manage to get an understanding on what they think of the topic under research. According to Farooq (2013) a census can be appropriately used when the population is not large as it is costly and time consuming. The research did not use the sampling method because the population was small which consists of 20 individuals thus it would have high chances of obtaining inaccurate information and also there could be no responses from the targeted population.

3.3 Data Sources

3.3.1 Primary data sources

Primary sources and secondary sources of data were used in this research to obtain evidence for the case which is understudy. Primary sources were used to obtain first-hand testimonial information from the staff at DBK as they were interviewed and they completed questionnaires, these are the individuals who had direct evidence on how the use of AIS is affecting their decisions and performance. The researcher also used print outs of annual reports and minutes from meetings as this is the first hand information which gives the true picture of what is taking place (Primary sources at Yale www.yale.edu06/04/2016).

3.3 Research Instruments

3.3.1 Questionnaire

The researcher used questionnaires to obtain information as a research instrument. These questionnaires were prepared in accordance to the research objectives and questions so that the researcher would be able to get to a conclusion at the end of the research with evidence to what is happening on the ground. The questionnaires were completed by the staff at DBK through short descriptions and ticking were applicable. The questionnaires were issued in person as the researcher travelled to DBK so as to avoid loss of the questionnaires and to be able to clarify any misunderstandings that would arise from the questionnaires. The questionnaire had both Structured (close ended) questions which give guidance to the respondent and the answers which are given are basically short as the respondent options were limited as they had to tick on the question which was prepared using a likert scale was used to prepare them. The likert scale is much more of a self-explanatory technique which is easily understood by individuals. The researcher also used a few unstructured (open ended) questions where by the respondent were requested to give reasons and they would express what they thought was taking place. As the researcher wanted to avoid getting bias responses interviews had to be done as through the use of questionnaires one cannot determine if the respondent was being truthful or they were just saying what they thought the researcher wanted to hear.

3.3.2 Interviews

For the purpose of the research the researcher used semi-structured interview questions so as to obtain enough evidence where by the respondents would have properly expressed their opinions without being restricted. Semi-structured interview questions are a combination of a

predetermined set of open questions which prompt discussions which was an advantage to the researcher as they were able to explore particular information of interest therefore able to obtain clarity in grey areas (Harrell and Bradley, 2011). These interviews were conducted mostly on the top management as they are the ones who are mostly involved in the decision making and they are the ones who perform performance measures. Face-to-face interviews were used as they allow for accurate screening and seeing if the respondent is comfortable with the type of questions that are being asked. The interviews conducted were being guided by an interview guide that had the required questions that the researcher wanted more clarity with (Rabionet; 2011). The interview guide was prepared using the research objectives so as to allow the researcher to come up with recommendations.

3.4 Reliability and Validity of Instruments

An examination of instruments utilized was done after the exploration to guarantee that the instruments used to gather information were substantial to guarantee that they gave precise results. The instruments were solid which suggests that they were free from predisposition and blunder. The point of the investigation is to guarantee that the inquiries asked are legitimately addressed and don't offer predisposition to the exploration results. Data triangulation was also used on the research instruments were by the researcher compared information obtained from the different sources to see if they had a relationship or they were contradicting (Guion, et al 2014). Data triangulation was chosen by the researcher as it is much easy to use and less costly, it allows the researcher to get accurate results and test to see if the instruments chosen are a good fit for both the chosen population and the research. The researcher also analyzed the census used through tests and also researches on how best a census can be able to give reliable information.

The data collection methods used by the researcher were also there to stand as a guide to the respondent so that the responses given would be valid for the research area.

3.5 Data Presentation and Analysis

After the data collection the researcher went on to analyze and present the information which had been obtained. The information obtained was analyzed through surfing for the valid information which a relationship to the research as some of the individuals had had information which was a bit bias after having being compared with other responses. Data obtained from the administered questionnaire and interviews was also analyzed using tables, simple percentages through the use of Microsoft excel and Microsoft word in an order which answered the research objectives and the research questions. For the primary and secondary data comparisons were made so as to enable the researcher to come up with a common ground and also to gain the accurate information required for the research. The analyzed data was then presented on pie charts and tables to as to make the information more understandable.

3.6 Summary

This chapter includes the methodology which was used by the researcher in the study and justified the census which was used, research instruments, data collection procedures, data presentation and analysis procedures. The researcher used various methods of collecting data according to their suitability in terms of cost, time saving and the quality of information the researcher wanted to achieve, and on other factors that were highlighted in their justification in this chapter. The next chapter (chapter 4) will then presents data and analyze the data.

CHAPTER 4

DATA ANALYSIS AND PRESENTATION

4.0 Introduction

In this chapter the researcher gave the data presentation, analysis and interpretations, of the responses which were obtained from the data collection. The responses were analysed as per question and then summarized into major findings. These findings were given inform of narrative statements, tabular formats and graphical presentations, the researcher also used percentages so as to be more informative.

4.1 Questionnaire Analysis

Table 4.1 questionnaire response rate

Census Targeted	Total responses	Percentage response %
20	19	95

From the findings of the questionnaires which were carried out 19 respondents were obtained instead of the targeted 20 persons. The researcher managed to obtain a 95% response rate on the questionnaires of the total census which had been selected as one of the managers was not available as he had attended a meeting at the head office. According to Venkatesh, et al; (2013) if one is conducting a research and is able to obtain more than 50% responses then the information can be relied on, the researcher obtained 95% thus making it possible to be able to draw conclusions. And because the researcher had a reduction in the expected responses from questionnaires a person to be interviewed were increased to three as they were originally two.

4.2 Presentation and Analysis of findings

For the presentation and analysis of the information obtained from the research instruments (questionnaires and interviews) the researcher did separate analysis so as to give a clearer picture of what the findings were like.

4.3 Questionnaires

The researcher used questionnaires which were responded to by those who use AIS in the organisation and the responses were presented and analysed below.

4.3.1 AIS has an important role in generating accounting information

Table 4.2 findings on AIS has an important role in generating accounting information

	No responses	Response %
Strongly agree	2	10.5%
Agree	15	79%
Not Sure	0	0%
Disagree	2	10.5%
Strongly disagree	0	0%
Total	19	100%

As shown by Table 4.2 above of the people who responded to the questionnaires 2/19 (10.5%) strongly agreed, 15/19 (79%) agreed, 0/19 (0%) were not sure 2/19 (10.5) disagreed and 0/19 (0%) strongly disagreed. 10.5% and 79% of the interviewed census of the view that AIS has an important role in generating accounting information for decision making while another 10.5% disagreed. Those who agreed indicated that the AIS was enabling them to obtain accounting information on a timeously bases and the information was more accurate than that which was

presented when they used the manual system. This was supported by Kennedy; (2013) who is of the view that AIS operates effectively and it mostly assists the accounted and the auditor as there is presentation of accounting information in all respects. 0% was not sure if the use of AIS had an important role in the generation of accounting information. The 10.5% + 0% who disagreed indicated that the system is not the only one which has a vital role in the presentation of financial statements rather the efforts that are inputted by the users. This is supported by Idagu; (2012) as he is of the view that information technology has already been in existence and so there are other variables which also play a vital role in the presentation of financials. At Delta Beverages Kadoma it is indicative that the use of AIS has an important role in the generation of financial statements as more than 80% of the respondents agreed and this is also indicative as also the performance of the company has also improved.

4.3.2 Decision Making is influenced by effective AIS

Table 4.3 Decision Making is influenced by effective AIS

	No responses	Response %
Strongly agree	0	0%
Agree	19	100%
Not Sure	0	0%
Disagree	0	0%
Strongly disagree	0	0%
Total	19	100

From the findings it is indicated that 0/19 (0%) strongly agreed, 19/19 (100%) agreed, 0/19 (0%) were not sure, 0/19 (0%) disagreed and 0/19 (0%) strongly disagreed. As indicated by the table 4.3 above 0%+100% of the respondents were of the view that decision making is influenced by

effective AIS. This was also agreed on by Daw and Peter; (2013) as they indicate that an effective AIS influences decision making for most of the information that will be generated will be accurate and up to date. 0% of those who were not sure it is so because some are of the view that decision making is not only affected by the effectiveness of AIS nor are there other factors that can be considered but it is only the management perception (Ali; 2012). 0% of those who disagreed were supported by Ramly (2011) who is of the view that there are other factors which affect decision making not just the effectiveness of AIS and he also noted that if there is poor human judgement there can never be good decisions being made even if the system is effective. At delta beverages decisions are being influenced by the use of AIS as the according to the financials of 2013-2014 there is an indication that the decisions that were being made lead to increases in profits.

4.3.3 Use and monitoring of internal controls improve the effectiveness of AIS

Table 4.4 Use and monitoring of internal controls improve the effectiveness of AIS

	No responses	Response %
Strongly agree	8	42%
Agree	11	58%
Not Sure	0	0%
Disagree	0	0%
Strongly disagree	0	0%
Total	19	100%

From the responses which were obtained 8/19 (42%) strongly agree, 11/19 (58%) agree, 0/19 (0%) were not sure, 0/19 (0%) disagree and 0/19 (0%) strongly disagree. 42% of the people who answered the questionnaires strongly agree that the use of and monitoring of internal

controls improve the effectiveness of AIS. This is so because the financial statements presented would comply with GAAP as internal controls will be there as a guard to make sure the information provided will be accurate (Francis; 2013). As indicated by table 4.4 58% agree that internal controls improve the effectiveness of AIS, as indicated by Ronald and Houmes (2012) if an organisation has a weak internal controls the probability that they will provide information which is not accurate and which is weak is very high so it is important to have an internal control which is monitored. 0% who were not sure and 0% who disagreed that the use and monitoring of internal controls improve the effectiveness of AIS this is also argued by Francis; (2013) who is of the view that there are other controls like general controls which can be put in place and AIS can operate effectively. The use of internal controls have proven to be improving the effectiveness of AIS at delta beverages as all the respondents have agreed that the AIS system is operating effectively because of the internal controls

4.3.4 Management participation In the Implementation and use of AIS enables more accurate information being provided

Table 4.5 Responses to Management participation In the Implementation and use of AIS enables more accurate information being provided

	No responses	Response %
Strongly agree	13	68%
Agree	6	42%
Not Sure	0	0%
Disagree	0	0%
Strongly disagree	0	0%
Total	19	100

From the responses 13/19 (68%) strongly agree, 6/19 (42%) agree, 0/19 (0%) are not sure, 0/19 (0%) disagree and 0/19 (0%) strongly disagree. Table 4.5 shows that 68% of the census strongly agreed that management participation in the implementation and use of AIS enables more accurate information being provided. Ahmad; (2013) indicated that it is important for management to be involved in the implementation and use of AIS as this enables the organisational goals to be met and the probability of having a system which is malfunctional is reduced. Of the 19 people which responded to the questionnaires 42% (6 individuals) agreed that management participation is important for the system to be able to be effective and to be able to provide accurate information. Liebler and McConnell; (2012) have supported the 42% indicating that management commitment brings about team work and commitment so if they are involved in the implementation and use this will motivate the other employees thus making it possible to provide accurate information. However 0% disagreed since if there is no management participation there tends to be low worker moral and so it is important for management to participate. Management will also be able to get assurance that the information that is going to be presented to them is correct in all material respects as they will know what the system is about and how each of the employees should do their duties.

At delta beverages management is involved in all the stages the implementation and the use of the system as they have to review the reports in the system and make follow ups so as to make sure that there are no errors and also that there are no fraudulent acts which have been done. This is the system which is audited so it is of importants for management to be involved so that they can put in place controls.

4.3.5 in adequate training of users of AIS distorts data output

Table 4.6 responses to inadequate training of users of AIS distorts data output

	No responses	Response %
Strongly agree	5	26%
Agree	13	69%
Not Sure	0	0%
Disagree	1	5%
Strongly disagree	0	0%
Total	19	100%

From the responses 5/19 (26%) strongly agree, 13/19 (68%) agree, 0/19 (0%) are not sure, 1/19 (5%) disagree and 0/19 (0%) strongly disagree. Of the 19 individuals who responded to the questionnaires 26% strongly agreed that inadequate training of users of AIS distorts data as this leads to the users of the system to input the wrong information in the system. 69% agreed that inadequate training of the users distorts the data output as supported by Kouser, et al; (2011) as he indicated that human skills are of importance and users should be trained so as to be able to reduce fraudulent acts that may take place if people are not properly trained. 0% of the respondents were not sure if inadequate training of users distorts the information provided by AIS as the respondents did not get the chance to see what happens when an individual is not trained. 1 out of the 19 (5%) individuals disagreed that if individuals are inadequately trained there is no probability that the data will be distorted as most of the work will not be done and so this situation will force management to train the individuals (Ahmad; 2013). At Delta Beverages it is evident that employees are only trained during the implementation stage and only when there has been a problem and there is a need for individuals to be trained.

4.3.6 All decision makers were involved in the development of acquiring the new system

Table 4.7 responses to the involvement of all decision makers

	No responses	Response %
Strongly agree	0	0%
Agree	6	32%
Not Sure	3	16%
Disagree	9	47%
Strongly disagree	1	5%
Total	19	100%

From the findings 0/19 (0%) strongly agreed, 6/19 (32%) agreed, 0/19 (0%) were not sure, 9/19 (47%) disagreed and 1/19 (5%) strongly disagreed. As indicated by the table above out of the 19 individuals who responded 0%+32% agreed that all decision makers were involved in the developing and acquiring of the new system (AIS). This is supported by Ahmad; (2013) as he indicates that all decision makers should be in approving the purchase of a system since it will be used for making decisions. 16% of the respondents were not sure if all decision makers were involved this is so as most of the purchasing and developing of the system as this may be done centrally at the head offices for some organisations so as to take into consideration uniformity (Fradinal; (2013). Most of the respondents disagreed that all decision makers were involved in the developing acquiring of the system, 52% (47%+5%) of the responses indicated that all decision makers were not involved as all the top management were the ones which developed the system of which this is affecting the decision making of departmental managers and supervisors (Hansen et al; 2010).

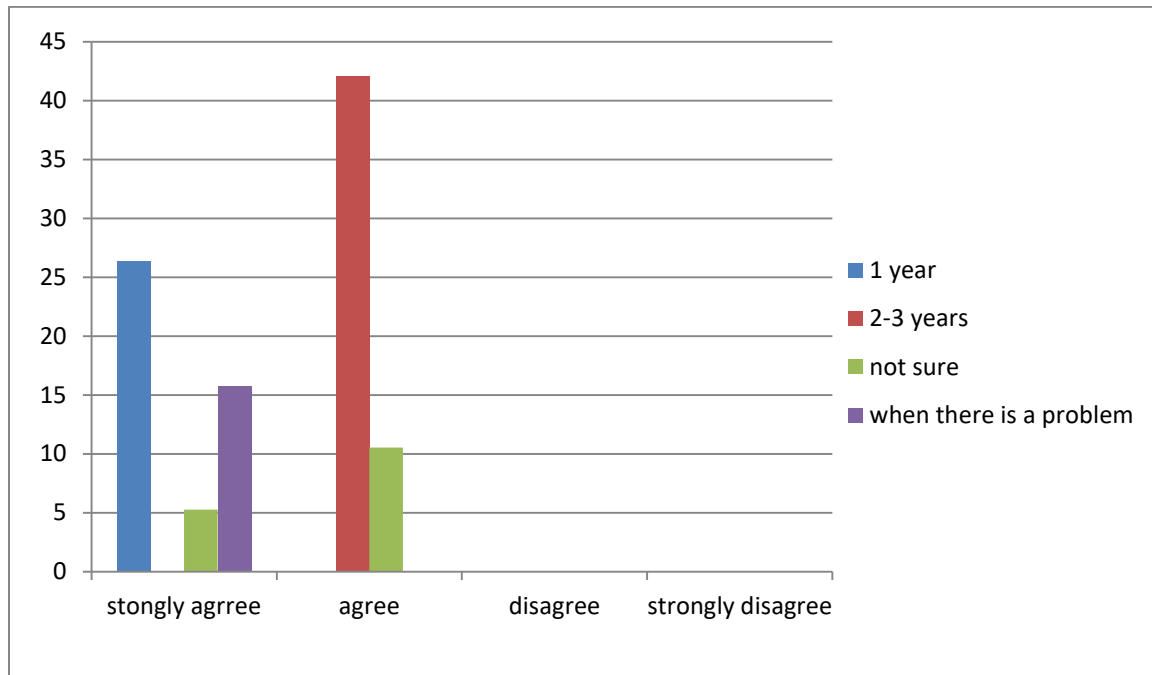
At delta beverages the decisions to develop or acquire an operating system is done centrally as this is a country wide organisation so for uniformity it is done at the head office so as to enable all the branches to communicate in one language. This may pose a challenge to involve all decision makers as this would become costly and more time consuming. The researcher found out that not all decision makers are involved in the acquiring and developing a system.

4.3.7 How often AIS in the organisation is reviewed

Raw data: How often AIS is reviewed

	Strongly Agree	Agree	Disagree	Strongly Disagree
1 year	5	0	0	0
2-3 years	0	8	0	0
Not sure	1	2	0	0
when there is a problem	3	0	0	0

Figure 4.1 Responses to how AIS is reviewed in the organisation



Responses on how often AIS is reviewed is as follows 5/19 (26%) strongly agree to 1 year, 0/19 (0%) strongly agree to 2-3 years, 1/19 (5%) strongly agreed they were not sure, 3/19 (16%) strongly agreed it's done when there is a problem. 0/19 (0%) agree to one year, 8/19 (42%) agree to 2-3 years, 2/19 (10%) agreed they were not sure and 0/19 (0%) strongly disagreed nor disagreed. 0/19 (0%) disagree to one year, 0/19 (0%) disagree to 2-3 years, 0/19 (0%) disagreed they were not sure and 0/19 (0%) strongly disagreed nor disagreed. 0/19 (0%) strongly disagree to one year, 0/19 (0%) strongly disagree to 2-3 years, 0/19 (0%) strongly disagreed they were not sure and 0/19 (0%) strongly disagreed nor disagreed. Figure 4.1 shows how the people who responded to questionnaires of how often the system is reviewed of these people 26% strongly agreed that the system is reviewed on a yearly basis, (Hall; 2011) indicates that there is a rapid change in information technology so there is need for AIS to be reviewed on a timely basis so as

to make sure the organisation is in the same trend as the new developments in information technology he supported that it would be wise to review on a yearly basis.

5% strongly agreed that they were not sure if the system was reviewed at all and 11 % agreed that they were not sure. 16% strongly agreed that the system would only be reviewed if there is a problem with the current system. 42% agreed that the system was reviewed after 2-3 years, (Rahaya; 2012) supports this as he indicates that reviewing systems come with a cost so it is not wise to incur reviewing cost on a short interval basis. With delta beverages it is indicative that the system is reviewed after 2-3 years as the greatest % of those who responded to questionnaires indicated that and also from the previous system to the new system that is in use there is a gap of 4years. 0% of the respondents neither disagreed nor strongly disagreed as this is indicative that the system is reviewed at some point as the technology world is always changing, this is supported by Powell; (2012) who indicates that there is a relationship between AIS and the IT changes which occur.

At delta beverages the system is reviewed when there is a problem and also if there are no problems the system is usually reviewed after 2-3 years as this is indicated by the highest % of the respondents. The research managed to conclude that the system is not reviewed adequately as most of the respondents were of the view that the system is reviewed after 2-3 years of when there is a problem.

4.3.8 The use of AIS reduces risk of error and fraud

Table 4.8 responses if AIS reduces risk of error and fraud

	No responses	Response %
Strongly agree	0	0%
Agree	15	79%
Not Sure	4	21%
Disagree	0	0%
Strongly disagree	0	0%
Total	19	100%

From the responses 0/19 (0%) strongly agree, 15/19 (79%) agree, 4/19 (21%) are not sure, 0/19 (0%) disagree and 0/19 (0%) strongly disagree. Out of 19 respondents 79% (0%+79%) agree that the use of AIS reduces the risk of error and fraud, Muhammad; (2014) indicated that a properly developed system reduces errors as some of the operations and input functions will be pre-entered in the system so chances of inputting the wrong information is low. The organisation also uses real time processing so probability of committing fraud is limited as every transaction (sale) which takes place will be recorded in the books. 21% of the respondents were not sure and this is so because they were partial and this is so because as show by Kennedy; (2013) the users of the system need to understand what they will be doing because if the input is in error there is a great chance that the output will also be in error. 0% of the respondents neither disagreed nor strongly disagreed if the use of AIS reduces risk of error or fraud as the system has its own errors and that is why controls are inputted to ensure that all risks are reduced to a minimum level (Ramy ;2011)

At delta beverages the risk of error and fraud has reduced as since the introduction of AIS it has been easy to trace the transactions and errors which would have been identified would be corrected and also fraudulent acts have been identified. The researcher managed to come to a

conclusion that risk of error and fraud has reduced at delta beverages since the introduction of AIS with the 79% who agreed that error and fraud has reduced.

4.3.9 Benefits are being derived from the use of AIS

Table 4.9 responses if benefits are being derived

	No responses	Response %
Strongly agree	6	32 %
Agree	13	68%
Not Sure	0	0%
Disagree	0	0%
Strongly disagree	0	0%
Total	19	100%

From the responses 6/19 (32%) strongly agree, 13/19 (68%) agree, 0/19 (0%) are not sure, 0/19 (0%) disagree and 0/19 (0%) strongly disagree As indicated by table 4.9 32% of the respondents strongly agreed that benefits are being derived from the use of AIS whilst 68% agreed that the organisation is enjoying benefits from the use of AIS. Daw and Peter; (2013) supported this as they stated that when an organisation has effective AIS it is much easy to achieve organisational goals on timely basis. Decisions can also be done on time. 0% disagreed as the organisational effectiveness has already increased and they are now able to make real time decisions (Wilkinson; 2010). Ronald and Houmes; (2012) also agrees also with the 100% who agree as they are of the view that when an organisation has an effective AIS it is much easy to attain organisational goals. Benefits are being derived from the use of AIS at delta beverages as risks of error and fraud have reduced, management decisions are now based on more accurate information and also processing is now much easier as they do on line processing. The research

got an understanding that the use of AIS has brought benefits to the organisation as most of the respondents indicated that benefits are being enjoyed.

4.3.10 internal controls contribute to the proper performance of AIS

Table 4.10 responses if internal controls contribute to the proper performance of AIS

	No responses	Response %
Strongly agree	4	21%
Agree	15	79%
Not Sure	0	0%
Disagree	0	0%
Strongly disagree	0	0%
Total	19	100%

From the responses 4/19 (21%) strongly agree, 15/19 (79%) agree, 0/19 (0%) are not sure, 0/19 (0%) disagree and 0/19 (0%) strongly disagree All the 19 responses which were obtained we in agreement that internal controls contribute to the proper performance of AIS, as shown by the table above 21% strongly agreed and 79% agreed. 0% disagreed that the internal controls do not enable AIS to have a better performance. Harsh; (2014) is of the view that internal control has components which give special attention to each transaction cycle and so if there is a strong internal control any system which is used by the organisation will properly function. As all the respondents are in agreement this is indicative that at delta beverages their internal controls are contribute to the proper performance of AIS and in the absents of the controls the system can malfunction or operate in a way in which it is not intended. Those who disagree were supported by prior literature like Mahindo; (2014) who are of the view that it is not just internal controls which to the proper performance of AIS but how ever there are other general controls which

contribute. At delta beverages it is more evident that internal controls are the ones which contribute to the proper performance of AIS because in the absence of the internal controls there would be no governance to how transactions should be processed. The researcher found that at delta beverages internal controls have a great influence on the proper performance of AIS as most of the respondents agreed.

4.3.11 Security Measures which have been put in place for the system and hardware are effective

Table 4.12 responses to security measures

	No response	Response %
Strongly agree	1	5%
Agree	7	37%
Not Sure	0	0%
Disagree	11	58%
Strongly disagree	0	0%
Total	19	100%

From the responses 1/19 (5%) strongly agree, 7/19 (37%) agree, 0/19 (0%) are not sure, 11/19 (58%) disagree and 0/19 (0%) strongly disagree From the total census of people which responded to the questionnaires 42% (5%+ 37%) strongly agree and agreed that there are effective security measures which were put in place for the system and the hardware, the system need to be protected from viruses and corruption of servers and even from unauthorised accessing (Grand; 2010). Computer hardware also needs to be protected from theft as they are assets to the organisation the computer must be stored in a controlled environment (Toposhi; 2014). 0% of the respondents were not sure if security measures which were inputted on the system and the hardware were effective as this can be a human resources duty to make sure that

the hardware and software are secure (Thaer, Laith and Anyam; 2014). 58% (58%+0%) disagree and strongly disagreed that there are effective security measures which have been put in place as the system and the hardware may be used in the unintended way by the users because they do not know how to protect the hardware and software (Bagranaf et al; 2011).

At delta beverages security measures have been put in place were by everyone is supposed to have their own user profiles and passwords, but there are still indications of password sharing. The computer is used by many users and this tends to pose threats to the computer as everyone has their own way of operating a computer. The researcher managed to identify that the security measures which have been inputted at delta beverages are not really being complied on and so the system and hardware are not secure.

4.4 Interviews

4.4.1 AIS has an important role in generating accounting information for decision making

The interview was carried out on 3 individuals and their responses were as follows; the 1st interviewee was in agreement that AIS has an important as the organisation largely relies on the information which is presented in the financial statements and the financial statements are prepared using the system, the processing is also done using AIS and they use online processing (real time). As supported by Daw and Peter; (2013) the use of AIS has an important role for the faithful representation of the financial statements and accounting information. The individuals who were interviewed also indicated that since the introduction of AIS in the organisation the information which is being presented is now more accurate and it will be reliable to make decisions using such information than information from the use of manual systems. This was supported also by the 2nd interview who also agreed that AIS has an important role in the

generation of accounting information for decision making and this makes it possible to measure performance. Decision making has been affected by the use of AIS as they are now able to properly measure the performance of the organisation with the decisions that they make. Perez et al (2011) supports this as he indicates that there is a relationship between the decisions made and the effectiveness of AIS which leads to higher performances of organisations. The 3rd interviewee was in agreement but however indicated that it is not just AIS which play an important role in the generation of accounting information as supported by Idagu; (2012) who indicates that there is also management commitment and organisational effectiveness which contributes. The responses of the interviewees were also in agreement with the responses from the questionnaires as 80% of the responses were in agreement that AIS has an important role.

At delta beverages AIS has an important role as processing is done on line and so management make real time decisions as they are dependent on the information which is provided by the system. Conclusively the research was convinced that AIS has an important role in generating financial information as it is indicative from both questionnaires and interviews and this is also supported by prior literature.

4.4.2 Internal control implementation and monitoring has an effect on the use of AIS

Interview results which were obtained indicated that the 1st interviewee was in agreement that internal controls have an effect on the use of AIS. Fradina; (2013) is of the view that AIS with no internal controls is not effective and cannot be relied on. This is supported by the 2nd interviewee who further indicates that internal controls should be put in place for all stages through to the output stage. This interviewee also indicated that in the company they made sure internal controls were inputted according to the different departments in the organisation which use AIS. The internal control system for the sales department and stocks department is different from that

of the finance department. Bodnar and Hoopwood; (2010) support this as they stated that there are different applications and specifications of internal controls and they need to be applied differently in an organisation.

The 3rd interviewee also indicated that as internal controls have an effect on the use of AIS there is also lack of security measures for the system and computer hardware and this is also supported by the responses from the questionnaires as 58% indicated that there are no proper security measures at delta beverages. Prior researchers Yousef; (2013) like indicate that it is of importance for an organisation to put in place security measures for the system. At delta beverages it is indicative as there are traces of individuals who share passwords and user profiles and also a computer can be used by more than ten individuals.

At delta beverages internal controls are being maintained so as to make sure that transactions are processed in the way which is intended by management. These internal controls are also put in place to govern the way in which the users of AIS behave so as to reduce the errors that can be made when processing. In conclusion the research found that internal control is of importance and has an effect on the performance of AIS as indicated from the information which was obtained from the research instruments.

4.4.3 How often the users of AIS are trained

The 1st interviewee expressed that users are trained every time a new system is introduced and they are given refresher training regularly, these refresher training are done to ensure that the users continue to understand the system and if there are any new developments to the system the individuals will not process wrongly. Rahayu; (2012) is of the same view as he indicates that users of AIS should be regularly trained as there are constant changes in information technology

and so they need to stay updated. The 2nd was of the view that users are only trained when there is a new system which is introduced and no further training will take place and this is giving problems as some of the users would not have gotten to understand what is required of them though the first training, the users are only given manuals to use if there are any changes which are introduced. The 3rd interviewee was in agreement with the 2nd interviewee and also indicated that this shows lack of management commitment because if management was committed they would make sure that all the users are trained adequately so that there is no room of error or fraud. These responses are more like the ones from the questionnaires as most of the respondents agreed that the users had been adequately trained whilst others disagreed. Cooper; (2010) encourages management to be committed and so as to make sure that all appropriate measures are taken when implementing or developing a system which includes training of users.

At delta beverages users of AIS are usually trained when a new system has been introduced and the this is what the research got to conclude as the information from both the research instruments pointed out that the users are inadequately trained and this is posing a threat as the users can process wrongly because they do not know what is supposed to be done.

4.4.4 How often is the system reviewed

All the individuals which were interviewed had different answers for this question the 1st interviewee was of the view that the system is reviewed after every year when they make annual assessments to see if there have been any improvements or not in the company performance with the system that would have been implemented. Powell; (2012) is of the same view as he indicates that the system should be regularly reviewed as the information technology world is constantly changing. The 2nd interviewee indicated that the system was reviewed after 2 to 3

years and in between advancements would only be implemented if anything is introduced as the company wanted to minimise costs of implementing a new system or changing the operating system. Fradinal; (2013) agrees to this as he states that changing information systems and reviewing comes with a cost so it is wise for an organisation to first consider the costs that have to be incurred. He advised that it is better for an organisation to choose wisely at first so that they will not have the need to review or change the system regularly. This is also supported by the responses from the questionnaires as most of the respondents agree that the system is only reviewed after 2-3 years.

The 3rd interviewee was of the view that the system is only reviewed after there is a problem which would have been identified, he also gave example as the organisation had used BASIS for more than 5years without changing or reviewing the system and it was only reviewed after management had noticed that there were traces of errors and fraudulent acts. This is supported by Fradinal; (2013) who indicates that reviewing and changing a system comes with a cost so it is best that it is done when it is necessary.

Conclusively the research manage to identify that the system is reviewed in a period of 2-3 years and when there is a problem which has arisen, this is indicative as both the respondents from the interview and questionnaires were of the view that the review is done after a 2-3 years and when there is a problem.

4.4.5 Challenges that have been encountered by using an operating system as AIS

The 1st interviewee stated that there have incurred problems during the implementation stage mostly as the users had not been properly trained for the new system. There are indications of many errors which took place as the trail balance which was prepared had a suspense balance

and also there were outstanding debtors (annual reports 2013), these errors are also still being worked on. This view is supported by Manzoor; (2010) who argued that during an implementation stage of a system it is expected for the system to have failures. The 2nd interviewee further indicated that the system had problems with inventory management as it was indicating many differences and so the IT personnel are still working on it. Rahaya; (2012) stated that it is of importance to be able to resolve the problems which would have been incurred during an implementation stage as this will be an indication that the system is compatible for the organisation. The 3rd respondent further also indicated that most of the challenges which were experienced at the implementation stage of the system have not been resolved and this is distorting the information that is being used for comparative purposes. It has been studied that at all implementation stages there are high chances of having problems but they should not go for a long period of time because if the problems cannot be controlled then the system would not have been implemented properly (Hall; 2011)

At delta beverages it has been viewed that most of the challenges they incurred were during the implementation stage and they have not yet been able to resolve them. The researcher was able to not this as all the people who were interviewed were of the same view that the challenges were from the implementation stage and they had not yet been resolved.

4.4.6 Benefits which have been derived from using AIS

From the interview the 1st interviewee indicated that since the implementation of AIS they have managed to enjoy benefits of using the system regardless of the problems which had been incurred when using the system. The rate of risk of error and fraud reduced when the system was introduced as this system had a stronger base of internal controls and so information was now being conveyed in the way it is actually intended without any alteration or misstatements.

Mahindo; (2014) indicated that the use of AIS which has a strong internal control base presents accurate financial statements and the risks are minimised. This was also supported by those who responded to questionnaires as they agreed that benefits are being derived from the use of AIS and also that risks of error and fraud have been reduced.

The 2nd interviewee who was in agreement with the 1st also noted that since the introduction of AIS management has been able to make real time decisions on a timely basis, with AIS deadlines are now easily attainable as some of the processes are done online and there is no need of gathering hard copies so that compilation of financial statements can take place. Onaolapo and Odetayo; (2012) supported this as they indicated that organisation is when an organisation is able to present financial statements on time and the information is free from misstatements. The 3rd interviewee was also of the view that it is not just because of AIS that they have managed to enjoy the benefits but rather it is also because of the improved internal control system which was put in place to work with AIS. This is supported by Nzomo; (2013) who indicated that it is because of internal controls that are put in place by management which determine the effectiveness of a system

At delta beverages it is indicative that they have enjoyed the benefits of using AIS as both the respondents to the questionnaires and the interviews are in agreement that they have benefited from the use of AIS. In conclusion the research managed to derive that the use of AIS comes with benefits as it is supported by prior literature and also the research which was done.

4.5 Summary

In this chapter the researcher did the data analysis and presentation of raw data making sure it is presented into meaningful information through analysis and interpretation. It was concluded that

the use of AIS aids the performance measures of an organisation and also aid in decision making. The findings, which have been analysed above provide enough data from which conclusion and recommendations which will be discussed in chapter five can be made. Chapter five will give all summarizes of the chapters in the research study, major outcomes of the research will be discussed and also recommendations will be made.

CHAPTER 5

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter looked at summaries of the research conclusions will be drawn out and recommendations will be given on the use of accounting information system as and to performance measures and decision making for Delta Beverages Kadoma.

5.2 Summary of chapters

Chapter One

This chapter introduced research were by the research gap is brought out in the background of the study with reference to prior literature. The research gap is on how accounting information system aids the performance measures and decision making. In this chapter the researcher gives the research objectives and research questions on which the research will mainly focus on. Limitations and delimitations to the study were also highlighted and also the ways to over come them so as to ensure that the research will be valid.

Chapter Two

In this chapter the researcher looked at all related literature review were by authors like Daw and Peter; (2013), Idagu; (2012), Perez, et al; (2011), Stankovic, et al; (2012), Kumar; (2014), Yeiha; (2012), Onaolpapo and Odetayo; (2012) and Ronald and Houmes; (2012) who argued that the use of AIS has aided in the performance measures and decision making in organisations being supported by the evidence at Delta Beverages Kadoma. On the other hand researchers like Nzomo; (2013), Harsh; (2014) and Hoopwood and Bodnar; (2010) were of the view that AIS

alone cannot aid performance measures and decision making rather there is need to have a strong internal control system to ensure that AIS operates as intended. In this chapter all the views of different authors were reviewed in line with the research gap and in relation with the organisation under research.

Chapter Three

This is the chapter where the researcher indicated the methodology that was employed in the study to gather data for the research. The researcher used a descriptive research design which was accomplished through using research instruments like questionnaires and interviews. A census of 20 people was used for the research so as to reduce the risk of obtaining biased information. Primary data and secondary data sources were also used to gather information for the report, data validity and reliability was ensured through using data triangulation so as to make sure that the information used for the research was free from bias so that the research could be able to rely on the information for drawing conclusions.

Chapter Four

In this chapter the researcher presented the research findings which were obtained through the use of questionnaires and interviews. The findings were analysed and presented with the aid of tables and graphs, where by the researcher would first state the results of the interview or questionnaire and then analyse relating to the literature and the organisation under study. This analysis was done to answer all research questions and objectives and to be able to draw a conclusion and meaning from the findings. These findings were the ones the researcher used to give recommendations

Chapter Five

This chapter summarized the whole research, stated the major findings of the research and provided some recommendations. In this chapter, major findings which were highlighted were included, the use of a strong internal control system with AIS ensures that the information that is presented is accurate and can be used for performance measures and decision making.

5.3 Major Findings

After the presentation and analysis of the data which was gathered major findings were noted and these include

- Since the introduction of AIS at delta beverages Kadoma there has been remarkable changes with the performance and the decisions that are being made. Reports and financial statements are now being prepared on time and cut off dates are now attainable.
- Management can now make real time decisions as reports are generated timeous and on processing is done on line so more detailed information will be provided at once and there will be no need to go through many files.
- The rate of error and fraud has reduced to a better level since the introduction of AIS as the system was input with a strong internal control base for the processing of information from the input stage through to the output stage.
- However there are also challenges which are being encountered through the use of AIS staff are not being adequately trained as they are only trained at the implementation stage and no further training takes place even if there are new developments which are introduced to the system.

- It has been founded that there is lack of an effective security system for both the system and the computer hardware. There is an indication of password sharing and also user profile sharing. The computer hardware is also not secured as some offices are not locked and many users share the same computer.
- Communication between top management and the users of the system is also a challenge as not all decision makers are involved in the development and acquiring of a new system.
- The system review is not done regularly as it has been noted that it is usually done after 2-3 years and also when there is a problem thus they tend to go for longer periods without a system review.

5.4 Conclusions

The use of AIS at delta beverages has indicated that it has aided the performance measures and decisions that are being made regardless of the challenges that are being encountered. If the challenges are addressed there is more room that the performance can increase. As it has been indicated also by prior researches which have shown that accounting information system adoption does increases firm's performance, profitability, and efficiency operations (Daw and Peter; 2013)

5.5 Recommendations

- All users must be trained and also they must be given refresher training and also and further training if there are any new developments which would have been introduced.
- Security campaigns and awareness should be conducted for users to understand the importance of security for both the system and computer hardware. Management should ensure that every user has one's own user profile and password.

- Management should work on the communication technique with the users of AIS when it comes to the developing and acquiring of a system and ensure that all decision makers are involved so as to avoid errors and resistance to change when a new system is introduced.
- Reviewing and monitoring of the system should be done frequently as the information technology world is changing rapidly and so it would be recommended to review at least quarterly or half yearly.

5.6 Further research

- Evaluation of efficiency of AIS with internal control in relationship with cost management
- The effects of user participation on the design of AIS

5.7 Summary

This chapter gives the summaries of all the chapters of this research paper and highlighting the major areas the chapters focused on. Major findings, conclusions and recommendations were also presented in this chapter. Further research areas were also pointed out so as to. Conclusively the researcher was able to show that accounting information system has aided performance and decision making at delta beverages Kadoma.

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APPENDIX I

QUESTIONNAIRE

My name is Abigail Kudzai Masukume, a final year student at the Midlands State University pursuing a Bachelor of Commerce (Honours) Degree in Accounting. In partial fulfillment of the requirements of the degree program me, I am carrying out a research on the accounting information system as an aid to performance measures and decision making. The information obtained will be used for academic purposes only and will assure privacy and confidentiality of the information. I am asking you to assist by responding to a questionnaire on the next page.

TOPIC: The use of accounting information system as an aid to performance measures (case of Delta beverages)

Instructions:

1. Where applicable please put a tick
2. Please attempt all questions

1 AIS has an important role in generating accounting information for decision making

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

2 Decision making is influenced by effective AIS

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

3 The use of internal controls and monitoring of the controls improve the effectiveness of AIS

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

4 Does the absence of relevant and reliable financial information contributes to poor decisions by management

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

5 The Management participation in the implementation and use AIS enables more accurate information being provided

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

6 Inadequate training to users of AIS distorts data output

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

7 All decision makers involved in the development of acquiring the new system

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

8 How often is AIS in your organization reviewed

	Strongly Agree	Agree	Disagree	Strongly Disagree
1 year				
2-3 years				
Not sure				
When there is a problem				

9 The use of AIS reduces risk of error and fraud

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

10 Benefits are being derived from use of AIS

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

11 internal controls contribute to the proper performance of AIS

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

12 Has organizational effectiveness been affected by the use of AIS

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

13 Security measures which have been put in place for the system and computer hardware are effective

Strongly agree	Agree	Not Sure	Disagree	Strongly Disagree

THANK YOU FOR YOUR COOPERATION.

APPENDIX II

INTERVIEW GUIDE

- 1 Does AIS have an important role in the generation of accounting information for decision making?
- 2 Is decision making influenced by effective AIS?
- 3 To what extent does internal control implementation and monitoring have an effect on the use of AIS?
- 4 How often are users of AIS trained at your organization?
- 5 How often is your system reviewed?
- 6 What challenges have you encountered by using an operating system as AIS?
- 7 What benefits have you derived from using the AIS?