



MIDLANDS STATE UNIVERSITY
FACULTY OF COMMERCE
DEPARTMENT OF ACCOUNTING

***AN ASSESSMENT OF FINANCIAL DATA PROCESSING AT MINERALS
MARKETING CORPORATION OF ZIMBABWE***

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***This dissertation was submitted in partial fulfillment of the requirements of Bachelor of
Commerce Accounting Honors Degree at MSU***

Approval Form

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Dedication

For your love and kindness this dissertation is dedicated to my mother, dad Mr. and Mrs. Ritsire my sisters Carol and Judy and Leonie. Tafadzwa this is for you.

ABSTRACT

This project was undertaken to try and assess the financial data processing at MMCZ. The problem of financial statements being unreliable at MMCZ led to the need for the research. The research was conducted using questionnaires and literature survey methods. Closed ended questionnaires were used to gather information which led to return rate. The sampled population was obtained through the use of judgmental sampling. Several recommendations which were drawn from this are that entities are facing challenges in implementing the policy and the systems. From the finding recommendations were obtained for the corporation to consider adopting.

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Chapter One

Introduction

1.0 Introduction

This chapter presents on the background of study, statement of problem and the main research question. It goes ahead in covering the research objectives, significance of the study and sub research questions, delimitations, limitations, assumptions, abbreviations and the summary.

1.1 Background of study

Minerals Marketing Corporation of Zimbabwe was established under the MMCZ Act of June 1982 and began operations in March 1983, as the exclusive agent for the selling and marketing of all minerals produced in Zimbabwe, except gold and silver. The Minerals Marketing Corporation of Zimbabwe is a wholly owned government parastatal which falls under the ambit of the Ministry of Mines and Mining Development.

Enterprise resource planning is described as business management software of integrated application that a company can use to store and manage data from every stage of business. On a case study of MMCZ the systems which are used to integrate each other cannot be widely defined. Top management is not pleased with the integration of the software (*minutes from December 2012 board meeting*). The human resource department is of concern that that they are not able to get thorough information due to the weakness the system has. Unfortunately the past two years the ICT department has been raising concerns on the lack of integration of the system.

The system could not update figures on its own as well as calculating salary schedules, one had to do it manually, royalties had to be calculated manually(*Source management accountant and the salaries and human resources officer from the monthly reports January 2013*). The system could not perform bank reconciliations as well as debtor's reconciliations of the corporation.

Tax invoices could not be compiled by the system automatically for example

Total invoices excel sheet \$100 250.00, total invoices from the system \$0

(*Source management accountant report as at January 2013*)

Debtor's accounts are largely distorted due to misposting of figures by the marketing department which would differ from the receipted amounts.

Table 1.1

Variances as per the system

Year	Total Receipts	Entered in the system	Retrieved from the system	Variance as per the system
2011	\$ 1 230 000.00	\$ 1 230 000.00	\$12 300 000.00	\$ 10 000 000.00 A
2012	\$1 539 000.00	\$1 539 000.00	\$ 7 000 000.00	\$ 5 000 000.00 A
2013	\$ 2 050 000.00	\$ 2 050 000.00	\$10 500 000.00	\$ 8 000 000.00 A

(Source finance manager and board meeting reports as on December 2013)

Table 1.1 shows the trend of how long the distortion of figures has been going on in the corporation. The table shows how the system can influence the decision made by the management accountant, due to the variance the system gives rise to. The validity of enterprise resource planning is now in question for the system could not integrate the facets of all production.

Top management was concerned that the system is not giving exact debtors balance and had to be done manually in each and every month. Export sales might be recorded as local sales and this would influence the total income of the corporation as well as the calculation of royalties would be affected because of the misposting in the system and the system not being able to update the sales made as in table 1.2.

Table 1.2

Total royalty variance schedule

Mineral	Total Sales		Royalty %		Total Royalty	Variance
	Export	Local \$	Export	Local		
Diamond	\$1.5 million	\$500 thousand	15%	15%	225000	75000 A
Granite	\$500 thousand	\$200 thousand	2%	-	14000	4000 A
Graphite	\$450 thousand	\$20 thousand	2%	-	8000	2000 A
Polished Diamond	\$1 million	\$0	0	0	150000	150000 A

(Source marketing manager and management accountant as at 30 September 2013)

Table 1.2 shows royalties retrieved from the system if there is no clarity of whether it was a local sale or an export sale. The figures would be distorted due to different rates used to calculate royalties this arises because of other types of minerals which are royalty free. Other local sales are royalty free and the system can charge and this distorts the figures.

Existence of idle customers in the system as well as idle debtors accounts in the system would influence the management accountant objective. In line with existing debtors on excel sheet would be 80 debtors and those obtained from the system would be 120 giving rise to idle customers of 40 thus about 33 % of idle debtors. The number of total employees on ground and excel sheet would be 90 and the system would give rise to 125 employees thus 28% of idle staff.

1.2 Statement of problem

The financial data being retrieved from the system is lacking reliability as some information would be hugely distorted. The system is lacking integration between all the facets of production for it is leading to discrepancies in data processing. The system cannot update some information that is useful for financial purposes.

1.3 Main Research question

An assessment of financial data processing at Minerals Marketing Corporation of Zimbabwe

1.4 Sub research questions

- What's the Data Processing System policy on ground
- What implementation guidelines are in place for the data processing policy
- What is the personnel capacity towards the implementation of the policy
- What challenges are being faced in policy implementation
- What controls are in place over policy implementation
- What would be the best practice over policy implementation

1.5 Research Objectives

The research intends to;

- Understand the data processing system policy
- Assess the implementation guidelines of the policy

- Assess the adequacy of personnel in policy implementation
- Identify challenges faced in policy implementation
- Assess the controls which are In place
- Establish the best practice over policy implementation

1.6 Significance of Study

To the student

The study is in partial fulfillment of the requirements of the Bachelor of Commerce Accounting Honors Degree at Midlands State University.

To Midlands State University

Research findings would be used by other students for reference purposes in the future when they are undertaking researches of a similar nature.

To Minerals Marketing Corporation of Zimbabwe

Findings of this research would help MMCZ by making recommendations for further consideration

1.7 Delimitations

The research would be focused on MMCZ which is located in Msasa Harare Zimbabwe and period covering January 2010 to January 2014.

1.8 Limitations

Time constraints arose since the researcher was a full time student. This was overcome by working for long hours. The period of research might be short but the researcher will make use of e-mails and telephone in conducting the research.

Access to information was a challenge since management considers some information to be confidential. The student obtained a confirmatory letter from school that she was carrying out research and all findings would be held in confidence.

Financial Constraints faced where printing costs, travelling costs as the budget was tight. The student had to dig into her own personal savings.

1.9 Assumptions

The area under study, economic and environmental factors would remain constant for the period under research. The information obtained would be true and free from bias.

1.10 Abbreviations

MMCZ Minerals Marketing Corporation of Zimbabwe

Data Processing manipulating of data

Royalties these are the amounts remitted to the government for the use of natural resources.

1.11 Summary

This chapter covered the background of study, statement of problem, main research question, sub research questions, research objectives, and significance of study, delimitations, limitations, assumptions, abbreviations and summary of the chapter. The next chapter focuses on literature review.

Chapter Two

Literature Review

2.0 Introduction

This chapter presents on the literature review with regard to financial data processing. It presents the financial data processing policies in place and their definitions, implementation guidelines in place, adequacy of personnel in the implementation, challenges faced in the implementation of the policy, controls in place for the policy and the best recommendation for the data processing system policy.

2.1 Data Processing system policy

Financial Data Processing is defined by Marquis Cordija (2011) as an operational journey and company economic events go through from the time they occur to the date the financial manager report on their performance. Reddy R.J (2004) defines data processing system as a combination of machines and people that for a set of inputs procedure a defined set of outputs. The inputs and outputs are interpreted as data facts information depending on the interpreter's relation to the system. Marquis Cordija (2011) highlighted the types of data processing systems which are scientific data processing, commercial data processing and data analysis.

Romney etal (2009) defines an accounting information system as a collection, storage and processing of financial and accounting data that is used by decision makers. The resulting financial reports can be used internally by management or used externally interested parties

Mahmood Alax (2012) defined data processing as the sequence of operations performed on data to convert it into useful information. These operations may be arithmetic, statistical or logical operation. There are three types of data processing which include electronic data processing, manual data processing and mechanical data processing.

Denna & Cherrington, (1996) defines attributes of accounting information systems refer to the qualities necessary to satisfy users' needs. Two essential qualities for general purpose accounting reports supplied to external users are (a) relevance and (b) reliability. To be useful, information must be relevant. Ismail, and King (2008) highlights that relevance of accounting information is

judged in relation to the users' needs. For example, a comparative balance sheet giving data for two consecutive years provides relevant information for the average user. Comparative data for more years may not be relevant unless an accountant is willing to evaluate trends, adjust for price level changes, and do extensive research into company, industry, and economic factors

Kumal and Van Hillgersberg(pg23, 2010) defined Enterprise resource Planning as systems that integrate information within and across functional areas in an organization, the goal behind is to integrate data and business processes within all departments.

Riyamoto etal(2011) was of the view that the policies implemented should ensure satisfaction of end user, with service offering and service levels and make sure that services are available as required. Riyamoto etal (2011) outlined some several ITC policies which influence the policies which might be used for the data processing policy.

Management- Quality management should ensure the establishment of quality systems and identification of the systems. Quality practices policy that is the maintenance of the acquisition and development standard of the systems. Management should enable operating and useful knowledge is transferred to end users of the systems. Riyamoto etal (2011) highlighted the need to define and manage service levels that is to define system services and managing performance and capacity.

Several data processing systems policy were laid on ground for example the Ghana data processing system policy. Sarah Nac Dedeyi etal (2009) highlighted the following factors which influences policy making;

Provide machinery for recording financial transaction in such a manner that they should comply with legal and other statutory requirements

Stella Oye(2009) highlighted that for a policy to be implemented there should be machinery available to ensure that there would be transparent financial transactions and compliance with legal and statutory requirements.

Provide suitable information to management

Kwasi Afrifa (2009) pointed out that policies should bring out what is expected of management in the understanding of the policy of the data processing system.

Assist in planning for both short term and long run decisions

System should be built in such a manner that it would be useful in the planning of the corporate goals. It should be in a position of assisting in decision making whether for short or long term decisions.

Establish internal control measures

Internal control measures are useful in an organization for they influence the quality of work to be produced by the entity. Alhassan (2009) highlighted that there should be set control measures which should be implemented so as to ensure that the system works efficiently.

Transaction of data from source documents – the capturing of data from source documents should be done with extra care so as to ensure effectiveness of the system.

Processing of data into a form suitable for storage – how data shall be processed should be clearly highlighted in the policy.

According to Jarne (2002) an organization can choose between in house developed systems or purchase a vendor or shelf supported system.

In house developed systems

The advantage of using in-house systems is that they produce applications that have exact specifications to the commercial software. As the needs are unique for each commercial use and available software is either too general or too flexible for that.

Pros of In-house Developed System

The cost of developing an in-house system is cheaper. In-house developed system also enhances control over the system since the enterprise would be the one responsible for the development of the system, hence there will be a better understanding of how the system operates. The system is defined and programmed to offers exactly what the entity requires. It also makes user interface easier hence training is easier and cheaper.

Disadvantages of In-house developed systems

The main disadvantage of developing an in-house system is that it is expensive and time consuming, thus the time consumed in developing a system and training the staff can lead to backlogs in the daily activities of the organization and may lead to loss of repeating business. The capital outlay involved in setting an in-house system might also be a fortune. Staff involvement in the developing of the system might be to a lower extent and might lead to the end users being unable to use the system. Inability of the software developers to complete the project within the stipulated time frame the developers might have another contract elsewhere and might delay on your project hence failure to meet deadline.

Unskilled workforce for the software system may have little inherent flexibility. The team of developers may lack knowledge and expertise to create sophisticated software (www.google.com accessed 06/09/2014 23:42). Upgrades of the system may be troublesome because it was created for a certain purpose. The system may have difficulties in adapting to new platforms in the future

Vendor Supported or off the shelf

This is a purchased software makes a firm dependant on the vendor for maintenance. The risk involved is that if the vendor runs out of business or cease to support the system it will create a dysfunction in the system. Prina etal (2001) highlighted that requirements for choosing off the shelf systems differs from the in house developed systems. Other than in house developed system which is developed from scratch off the shelf is of great advantage as it allows flexibility.

Prina, (2001) further highlighted that during the evaluation and selection the enterprise should verify that the software package is able to satisfy the limited and major requirements.

Advantage of in-house developed system over off the shelf is that it is developed in a way that it suits the requirements of the company.

Advantages

According to <http://www.google.com> accessed on 07/09/2014 13:05 there are several advantages which was listed. The system is not time consuming and it offers better software which bring along with it considerable experiences as it is developed by professionals. The implementation time for such software's would be shorter. The other benefit of this system is that it would have

been extensively tested as it would have been in use in other entities hence the chances of the system failing to perform are very low. It also allows for smoother and quicker integration in future. There are fewer complications associated with the system as highly skilled developers would have created the software.

Disadvantages

High costs of maintenance and support are incurred when using this system. If the installation team is slow in operation time frames may not be met hence backlogs may arise within the organization.

Integrated Software

Integrated software is described as enterprise resource planning software at date. Companies are slowly moving away from individual systems and going for integrated software. Bradford and Florin (2003) described integrated software as a package that allows a company to integrate majority of its business process, share common data and practices across the company and to produce information in real time environment. The objective of integrated software is to bring all the function of the company in a single computer so as to serve the needs of the company, other than stand alone systems.

Real time processing

Snirivasan et al (2012) noted that the emergence of multimedia and high speed networks has expanded the class of application that combines the timing requirements. This type of data processing works in form of batch processing and work to meet a certain deadline i.e. timing. For an operating system to be a real time processing system it should have a known maximum time for each of the critical operations that it performs (www.truste.com accessed 6/09/2014).

Real time operating system is the type of system which uses maximum time and resources to output exact send on the time results. There is no difference between the results when the same problem is run again on the same computer on different intervals. There is no late or early processing on the system, (www.google.com accessed 6/09/201 23:53). Franz R (2011) highlighted that real time operating system is a system designed to run applications with a very precise timing and a high degree of reliability.

There are some several advantages and disadvantages highlighted as according to www.googlecholar.com accessed 6/9/2014 23:53

Advantages of real time processing systems

There is maximum consumption, thus it gives utmost utilization of the system and gives more output when using all the resources. This system is time sensitive thus little time is required in task shifting hence it only takes minimum time for other programs to run. The system gives focus to the running application so as to avoid errors and enhance effectiveness. (www.google.com accessed 08/09/ 2014 12:05), further outlined that an advanced real time processing system has the following benefits. Tasks are performed when they are needed and ensures better program flow and event response. Multi tasking – task scheduling gives the illusion of executing a number of task simultaneously thus performing two or more tasks at once. Inter task communication – manages the sharing of data, memory and hardware resources among multiple task centers. System management this allows one to focus on one application development rather than resource management.

Disadvantages

Limited tasks can run at the same time and this may be time consuming hence may lead to delays in deadlines. The system uses heavy system resources which might be costly in setting up the system.

2.2 Implementation guidelines of the policy

Data processing results from the effectiveness of any data processing system in any large organizations varies significantly with its initial implementation. Stair and Rynolds (2010) state that due to global advances more and larger organizations are now implementing comprehensive accounting information systems.

Implementation of data processing policies should result in the one goal of financial data to be able to retrieve meaningful data. Organization makes mistakes of not considering some elements when implementing a data processing system.

Romney et al (2009) highlighted that they are necessary steps which are supposed to be followed when implementing software for it to be successful. There are several steps he outlined which are necessary for the implementation of a data processing system there are as follows;

Detailed Requirement analysis

The individuals involved in the system implementation are interviewed. There is need for further understanding if the current system in place is currently understood by personnel before changing the system. There are some individual needs to be taken into consideration. These needs might not be offered in the current system and users might need them to be addressed in the new system.

Systems Design

The analysis of the system is thoroughly carried out and a new system is created. The system would be designed on what data is going to be inputted and how it is going to be done. There is the need for clarity of how data is going to be retrieved from the systems. The program to be implemented should be able to handle the process. The system should be able to support some internal controls which are used in the organization

Documentation

The system being designed is properly documented. The documentation of the system and their procedures would help users handle processes specific to the organization.

Testing

Before the launch of the data processing system all processes are tested from input through output using the documentation as a tool to ensure that all the processes are thoroughly documented and procedures can be easily followed

Training

Before launch all users need to be trained with the procedures and they need to be constantly updated

Data conversion – tools are developed so as to convert data from the current system to the new system. Conversion is thoroughly inspected before data is finally imported to the new system.

Launch – personnel would be aware of the implementation date however the current system is retained to often run in parallel with the new system until the new system to be implemented is in full operation

Support- end users and the management have ongoing support for the system implemented

Laudon and Laudon, (2000) explain that if the system is implemented to its full capacity an accounting information system must offer the following benefits to a multinational organization;

Improved efficiency, speed, accuracy, reliability and real time user interface.

Improved Efficiency: The introduction of ERP reduces the amount of communication between operation partners and finance personnel. This is important to both parties as most queries would be addressed with the use of ERP. This will allow time for staff to work on more value-adding tasks.

Speed: Accounting data in an organization is processed faster by using a computerized accounting system as opposed to a manual system. This is because computers require far less time to process data than human beings. Data entry on the computer with its formatted screens and built-in databases of customer and supplier details and stock records can be carried out far more quickly than any manual processing (Laudon and Laudon, 2000).

Accuracy: The possibility of error is reduced when using computerised accounting information systems because the primary accounting data is entered once for all the subsequent usage and processes in preparing the accounting reports, (Hag, Cummings, and McCubbrey, 2012). Normally, accounting errors in a manual accounting system occur because of repeated posting of the same set of original data several times while preparing different types of accounting reports. Thus, a computerised AIS reduces the risk of errors as only one account entry is needed for each transaction rather than the two (or three) required in a manual double-entry system

Reliability: The accounting information system is well-adapted to performing repetitive operations. It is immune to tiredness, boredom or fatigue. As a result, Bourlakis and Bourlakis

(2006) state that computers are highly reliable compared to human beings. Since accounting information system relies heavily on computers, computerised accounting systems are relatively more reliable than manual accounting systems.

Up-to-Date Information: The accounting records in an accounting information system are updated automatically as and when accounting data is entered and stored. The latest information pertaining to accounts is reflected when reports are produced and printed. (Laudon and Laudon, 2001). For example, when accounting data pertaining to a transaction regarding cash purchase of goods is entered and stored, the cash account, purchases account and also the final accounts updated AFS reflect the transaction immediately. The accounting records are automatically updated and thus account balances (e.g. customer accounts) will always be up to date (Hag et al, 2002).

Real Time User Interface: According to Bourlakis and Bourlakis (2006), most computerised accounting information systems are inter-linked through a network of computers. This facilitates the availability of information to various users at the same time on a real time basis. The facility that ERP offers for “Real-Time” processing is crucial at month end considering the tight time lines available.

Automated Document Production and Scalability: Dawson (1994) argues that most of the accounting information systems have standardized, user defined formats of accounting reports that are generated automatically. Furthermore Chong and Chong (1997) highlight that accounting reports such as the Cash book, Trial balance, Statement of Comprehensive Income and Statement of Financial Position are obtained by just click of the mouse in a computerised accounting environment. This is convenient to large organizations with large volumes of transactions. Dawson (1994), also states that computerised accounting systems are highly scalable as additional manpower is confined to data entry operators for storing additional vouchers

Efficiency: Gul (1991) states that the accounting information system ensures better use of resources and time. This brings about efficiency in generating decisions, useful information and reports. Better use is made of resources and time; and cash flow should improve through better debt collection.

World-wide Integrated System: The fact that ERP is a world-wide system allows both budget owners and the finance function to view any world-wide transaction at any time. The information on purchase orders, invoices and payments is available perpetually. Scapens and Jazayeri (2003) reinforce this by claiming that one of the major attractions of ERP systems is that they are 'enterprise-wide' and consequently offer corporate management the opportunity of managing their business through a single integrated information system.

Functionality: Functionality is possibly the most appealing benefit for the finance users of the application. ERP allows management accountants to book journals, reverse journals, run reports and review in multiple currencies. Conducting monthly closing balances using the traditional system was a slow and prolonged process. Each aspect of month close involved a different system and the traditional processes ensured that all elements could not be executed and amended simultaneously.

2.3 Challenges being faced over policy implementation and personnel capacity towards implementation

Riyanarto and Anisah (2011) focused on the challenges faced in implementing policies. The challenges include the lack of high level management commitment as they would be constantly busy to focus on the implementation of the policies. The other challenge in implementation of the data processing policies include, lack of knowledge from personnel and lack of understanding of the operators. The other factor is mismatch between delivered applications and the enterprise. Unclear business objectives and the lack of expertise to support the system policy would be a challenge to an organization.

Kumar et al and Mark et al (2011) are of the view that challenges met would be as a result of lack of commitment, acceptance and readiness for the enterprise to explore the system and lack of support from top management. If personnel fail to commit to the implementation of the policy it would result in the flop of the policy. Management should constantly be involved on the ground issues when it comes to policy implementation. The personnel should constantly receive support from top management involving the policy implementation of the data processing system.

Lijiuan Zhou (2012) highlighted on some challenges faced in implementing the data processing software. These include lack of software which matches the line of business of the organization

and they end up shopping what does not match with the business of the organization. This would lead to a distraction of the data processing of the entity because each corporation has its own operating characteristics. Another factor is lack of developing software that would not be in place. Management's lack of attention over the system would be a challenge for the support needed would be lacking and they would have a subjective aspect.

Huan et al (2008) listed some challenges which may be faced in policy implementation. They include lack of senior management commitment thus through their tight schedules and not being able to commit themselves. Some challenges faced include existence of ineffective communication with users, insufficient training of end users, failure to obtain user support and lack of effective project management methodology. Other factors include conflict between user departments, composition of project team managers for example consisting of personnel without any impact to the system being installed. Failure to redesign business processes can be the challenges faced as highlighted by Huan et al (2011).

Huang and Palvia (2010) highlighted that the implementation of system policy is affected by two broad categories. These categories further elaborated are national environment and organizational internal environment. National environment comprises of economic stability and current prevailing technological advancements.

Unc et al (2010) highlighted the recurring causes of challenges being faced in the implementation of the accounting information systems. Some of the causes arise when management lack support and limit the budget for the implementation of the data processing systems policy, they also arise when the personnel responsible for the project establishment lack commitment towards the project and when the company shops for software which doesn't work in hand with the operations of the company. He also goes on to state that if there is poor communication between project management team and end users policy implementation of the systems will be unsuccessful. Customization of the software is also another recurring cause thus management may not develop a software for their organization but rather use software designed for use by other organization.

Inadequacy of training to end users may also be another challenge that is due to a tight budget management may train a few end users and the rest won't have sufficient training. However Unc

etal (2010) highlighted that implementation should not operate on a tight budget. Moreso organizations may view a problem as an IT problem and not as a data processing problem this would result in challenges in the implementation of the policy.

In business today a lot of challenges are emanating from the use of accounting systems to those that have adopted it in yester years. The main challenges of implementing an accounting information system are as follows.

Cost of training: The staff will need to be trained in the use of the hardware and software in accounting information system. The sophisticated computerized accounting packages generally require specialized personnel. Careful planning needs to be done otherwise this will result in loss of revenue, an example of Hershey Foods Corporation which had serious implications in its first year.

Customisation: One of the main drawbacks that can be identified with ERP system implementation is the amount of customization that needs to be applied. Most ERP packages are bought “off the shelf” and implemented into a business. The business is then shaped around the ERP application. However, some systems may not be bought off the shelf thereby requiring the company to customise it to such an extent that the vendor may not be able to offer any support services.

System failure: The danger of the accounting information system crashing and the subsequent loss of work when no back-up is in place. There is need to re-engineer all business processes (Bae & Ashcroft, 2004). This takes time and skilled personnel to integrate the two systems so that there

Back-up requirements: There is a need to keep regular and updated and secure back-ups in case of accounting information systems failure.

Breaches of security: The danger of people hacking into the accounting information systems from outside, the danger of viruses, the incidence of staff fraud. Computer related crimes are difficult to detect as any alteration of data may go unnoticed. The alteration of records in a manual accounting system is easily detected by first sight.

Fraud and embezzlement are usually committed on a computerised accounting system by alteration of data or programs. Hacking of passwords or user rights may change the accounting records (O'Brien, 2005). This is achieved by tapping telecommunications lines, wire-tapping or decoding of programs. The people responsible for tampering of data cannot be located which in a manual system is relatively easier to detect.

Manipulation of Information: Despite the user-friendliness and flexibility of ERP it cannot provide a complete set of final accounts from the system. Once a number of reports are run the data must be exported to Excel and the information must be manipulated into the different categories for both the income statement and the balance sheet.

2.4 Controls which are in place

Wilkinson (2010) highlighted that controls may relate to manual to computer based or both and can be grouped into general controls, application controls and security measures. They can also be grouped into corrective, preventive and detective. General controls pertain to all activities involving a firm's system, organization independence it separates incompatible functions from compatible functions it is a central control objective when designing a system and diligence of independent reviews.

Personnel controls in implementation of data processing are the segregation between the system development tasks which create system and data processing tasks. The segregation may be found between separate control, data preparation, computer operation and data library. Wilkinson (2010) further highlighted that there are some documentation controls which should be put in place. These documentation controls include some procedures manual as means of describing the accounting information system and its operation. There is the system standard documentation which highlights on what the system can be capable of. This includes the system development policy statement, computer operation security and disaster policy statements. These are the controls that Wilkinson (2010) highlighted to be taken into consideration.

Wilkinson further highlighted that there is need from the Operating documentation control it highlights the performance instruction for executing computer programmers. It highlights the required input or output files for specific programs and recovery and restart procedures for

specific programs. Input controls attempt to ensure the validity accuracy and completeness of financial data.

John Freedman (2012) highlighted that there are several environments of control which are control environment, risk assessment, information and communication, monitoring and control activities.

Control environment-Effective control system starts with management who would be interested in the controls in place.

Risk assessment – This is when management analyse how relevant risk affect business objectives and effective have controls mapped for he risks.

Information and communication- This is where by information gets where it is supposed to be. Information from management will get to staff and vice versa.

Monitoring – This involves annual checkup for the control system in place. This involves the check up of the adaptation of personnel to systems in place.

Control activities – These are specific actions management takes into action to maintain internal controls of a system.

2.5 Best practice over policy implementation

The policy can be successfully implemented if the management takes into consideration some of the following which was highlighted by Bessant and Haywood (2011) that it will be successful if it is successfully coordinated.

Unc Gelin(2010) highlighted that to establish the best practice ever they are certain rules they have to stick to the further highlighted that an organization must have a plan and follow the procedures that are considered as the best practices. These plans and procedures are highlighted as system developments, which comprise the steps undertaken to set up maintain an organization data processing system.

John Hayt(2009) listed down factors which may lead to the establishment of the best policy implementation. The factors elaborated further are as follows;

Analyze, plan and understand

John Hayt (2009) highlighted that there is need for thorough reviewing of the business requirements and process. There is need to identify what is working well and identify the aspects that need improvement and refinement.

Design, develop and build

There is need for the building of the system and need for validation of the business processes and system functionality. Butterbury (2010) highlighted that organizational capacity is a key factor for successful development of the system.

Train, test and accept

There is need to train the personnel this involves teaching the staff the best practices and procedures to deliver the required functionality. Robert (2010) highlighted that there is need for periodic reviews on key function of the system.

Implement and go live

This implies that the system should be put in place and personnel should now be able to have hands on. Robert (2010) stipulated that there must be clear segregation of duties within the accounting function to ensure successful implementation of the policy.

Ongoing support

Thus further support from the management as well as the information desk from the ones who were responsible for the implementation of the software.

Murray and Coffins analyzed the success of implementation of software's in the east and North American countries. Several factors highlighted where;

Executive support; support is pervasive and accountability measures success and it is the key for any organization. Executive support is paramount in systems implementations because they imply a fundamental organizational change Prasad etal(2009)

Management involvement: management should be involved from the beginning and constantly monitoring and providing for direction Prasad (2008). Sheila (2010) is of the opinion that internal auditors also form part of the controls. Internal auditors should document any breakdowns in the system.

Business processes: this is when an organization must understand the functional requirements of the systems and clearly be defined.

Organization wide education and adequate training: there is need for adequate training of the personnel for them to be able to handle the system.

Countries like China and Russia adopted some best practices to implement their policies which include involvement of management in the implementation. Other factors which influence the success of implementation of systems policy were highlighted by Zhenyu (2011). Zhenyu (2011) highlighted that developed countries advanced technology is an advantage for the implementation. The presence of economy and economic growth is a great indicator for a successful implementation of the policy.

2.6 Summary

The chapter covered the literature on the definition of data processing systems, implementations guidelines in place, adequacy of personnel in implementing the policy, controls in place over the policy, and the best practice over the policy which can be adopted. Chapter three will focus on the research methods to be used in obtaining data relevant to the study.

Chapter Three

Research Methodology

3.0 Introduction

This chapter gives detail on research methodology. It presents on research design, qualitative versus quantitative research, sampling methods, population targeted for the research and data collection methods which are primary and secondary data collection. It further points out data collection procedures, data validity and its reliability, data presentation and analysis and summary to the chapter.

3.1 Research Design

Leedy P, (1993) highlighted that research designs are all procedures selected by a researcher to answer a particular set of questions. Further researches noted that it is the master plan that specifies the methods and procedures for collecting and analyzing data. Goal for research design is to provide results which resemble reality and taken to be true and reasonable. The research made use of both secondary data and primary data. On primary data there was use of questionnaires as a use of information as instruments to collect data.

Descriptive research Design

Kotler (1997) highlighted that descriptive research design provides answers to questions of the topic under study. Best and Khan (1993:105) further elaborated that it is concerned with the conditions of relationships that exist opinions that are held, processes that are going on and effects that are evident. It is then defined as the innovative tool for researches, it presents an opportunity to fuse both quantitative and qualitative data (classroom.synonym.com accessed 9/07/2014:20:31). This method suits what the researcher can base on.

There are advantages and disadvantages of this research designs outlined by science.blurnt.com accessed 9/07/2014 at 20:36 are as follows,

Advantages

It uses both qualitative data and quantitative data which enhance the reliability of data. Enhancement on the collection of data is an advantage using this type of data research. It however collects large amounts of data.

Disadvantages

Research may contain errors. The researcher can take what he wants and leave out some valuable information. Confidentiality weakness is the major disadvantage associated with this research design.

Exploratory Research design

This is often conducted because a problem has not been clearly defined as yet, (www.google.com). It allows the researcher to familiarize with the concept or problem to be studied. It helps in determining the best research design, data collection methods and selection of subjects. It relies on secondary research thus reviewing available literature. There are pros and cons associated with this research design

Advantages

It is highly flexible relatively simple and versatile and it allows testing of expected relationship between variables of the making and predictions. It permits a thorough pursuit of interesting ideas and clues to the research problem. Research is relatively simple to use and to apply. There is increased understanding thus knowledge of the topic. There is the room for concept check; it is of great assistance to researchers. Better conclusions are associated with this type of research.

Disadvantages

The explorative research design cannot be used to draw up a relationship amongst variables.

Justification of the choice

The researcher however used the descriptive research method for it encompasses both qualitative and quantitative data.

3.2 Quantitative and Qualitative Research

Hoepfl M.C (1997) highlights that researcher who uses quantitative research employ experimental method and quantitative methods to test hypothetical generalizations. Quantitative research allows the researcher to familiarize with the problem or concept to be studied and perhaps generate hypothesis to be tested.

Qualitative research sets naturalistic approaches that seek to understand phenomena in context specific setting. Unlike quantitative researchers who seek casual determination, predictions and 1generalization of findings. Qualitative research seeks illumination, understanding and extrapolation to similar situation.

3.3 Population

Hussy J defined population as the entire set of relevant units of analysis or of data. It is the aggregation of all the units in the sampling frame and should be defined in terms of units and frames. Another angle entails that population as a group of individuals that have one or more characteristics in common to your area of study. Sample chosen in the population is assumed to be the representative of the population.

Target population

Target population is described as part of general population from which target population is obtained. Target population in this study included in this study included MMCZ, finance and administration, marketing department and ICT department. Table shows the target population the researcher was interested in.

Table 3.1

Total target population

Respondants number	Total Population	Target Population
Finance and Adiminstrtion DGM	1	1
Finance and Adiminstrtion manager	2	1
Assistant Accountants	5	5
Finance Attachess	3	3
HR and Adminstartion	6	4
Salaries Officer	1	1
Internal Audit	6	4
ICT software assistant adminstrator	2	1
ICT Technician	1	1
Marketing Department	17	13
Total respondents	44	34

3.4 Sampling procedures

Sekeram (1992) highlighted sampling as a process of selecting number of elements from the population. This is done because by studying the sample and understanding the properties of the sample subjects, one will be able to generalize the properties. The research used non probability sampling as it allowed the calculation of the nature and extent of any biasness.

Sample size

It is a subject population where data is obtained. Sample size is determined due to the limitations of resources to conduct a census and due to time and resources limitation. Sample is expected and assumed to be precisely representative.

Sampling techniques

Sampling theory distinguishes between probability sampling and non probability sampling.

Probability sampling

Gilbert (1993, 71) refers to probability sampling as a known, none zero chance of selection. Probability sampling refers to a procedure whereby an element has an equal chance of being chosen in the sample. The researcher selected elements from the population basing some form of

random procedure. Most commonly used probability sampling methods are random selection, systematic, stratified, and random and cluster sampling method.

Advantages

It ensures a high degree of representativeness and there is no need of using table of numbers. A high degree of representativeness in all the strata or the layer of population is ensured. It is easy and convenient to convey. According to www.google.com accessed 10/09/2014 23:05 other merits associated with this type of research are; it depending on the subsistence of detailed information about the universe for its effectiveness. It also provides estimates which are unbiased and have a measurable accuracy. It is able to measure efficiency for various research designs. There is no possibility of personal bias.

Disadvantages

www.wikipedia.com highlights some disadvantages associated with probability sampling. It is time consuming if target population is from a large sample. There is no guarantee that what these sample will say will represent what another group would say.

Non probability sampling

This is where data is collected from a population that is accessible to one and may only be generated by the characteristics of the population, Murimba and Moyo (1987). The researcher used judgmental sampling to come up with the sample. The researcher selected individuals for questionnaire and interviews from different departments and other targeted individuals. www.edu.com highlighted some several advantages and disadvantages of non probability sampling

Advantages

It is convenient and inexpensive because judgment would have been used in the case of choosing the target population. Ensures degree of representative in the population chosen and is however accurate because one would be targeting a specific group.

Disadvantages

Degree of generalization is questionable with this type of sampling. The other weaknesses associated with non probability sampling are the individuals selected are not chosen at random. It might not represent the views of the other population.

3.5 Data collection

Both secondary and primary data was used in gathering information for both qualitative and quantitative data. Qualitative data was obtained from the use of interviews and quantitative came from the use of questionnaires.

Primary sources of data

Kotler P (2000) defined primary sources of data as data obtained in the field in respect of the research. Collection of data in primary sources includes the use of questioners and personal interviews. For the collection of data in this case the use of questionnaires and interviews was the most suitable way of research. [Http//answers.com](http://answers.com) outlined some advantages and disadvantages of primary data.

Advantages

Primary data gives first hand information which is clear and straight forward. Data can be collected in changing circumstances because the study can change collection techniques.

Disadvantages

It is cumbersome to sort out the data in order to come up with reasonable conclusion. Manipulation of data by the researcher can lead to biased information because information would be manipulated to what the researcher wants. However the researcher made use of reliable and straight forward information to avoid it.

Secondary source of data

Kumar V (2003) highlighted that secondary data is data collected for purposes other than solving the problem at hand. This can be further stated that, it refers to as the use of company records produced in the past. Much of this information will come from other researches, documents on

the regulatory framework and formalization policies. Such data avoid duplication and is readily available and is easier to acquire.

Advantages of Secondary Data

This source of data is cheap because data is readily available. Also it permits examination of past trends because one will be referring to the past records. Secondary data provides the researcher with a starting point in data collection. Another advantage associated is that it Provides information that could not be obtained through interviews or observations.

Disadvantages

Data is not easily available Ethical issues concerning confidentiality may arise Most of the information is outdated or limited due to stringent policies i.e. policies regarding privacy and confidentiality

3.6 Research Instruments

Questionnaires

James P, (1997) defined questionnaires as means of eliciting the feeling and beliefs, experience, perception or attitude of the respondents. He further outlined that it is the most frequently a very concise, predefined set of questions to yield data. [www.google .com](http://www.google.com) accessed 06 / 09/2014 23.52 outlined two types of questions which are open ended question and closed questions

Questionnaires were distributed to the target population as presented in table. There where self administered so as to avoid intimidation by the presence of the researcher and allow honest opinion in answering the questionnaires. Both open ended and closed questions were used so as to allow as much research as possible. This enabled for the collection of original data from the target population. K Popper (2004) laid down advantages and disadvantages of questionnaires

Advantages

They are practical. Large amounts of data can be collected in a short period of time. It is cost effective. It is carried out with limited affect to its validity and reliability. Results can be easily

quantified and can be analyzed. If data has been quantified it can be used to compare and contrast the outcomes.

Disadvantages

It is inadequate to understand some forms of information such as non verbal ques. One cannot be able to tell if the respondent was being truthful when giving responses. Information can be differently interpreted with the different researchers

3.7 Types of Questions

Open ended questions

These types of questions give the respondent the room to explain their opinion whether it may be emotions on the research being covered and their true feeling towards the area. An open ended question doesn't have a predefined set of questions. www.fao.org accessed 09/09/2014 20:53 highlighted that open ended questions should not threaten the respondent but rather give the respondent to give his views.

Advantages of open ended questions

Respondents can include more information. They allow respondents to answer freely without any limitations to questions. Respondents can give their view of their emotions towards the research field being carried out.

Disadvantages

They lack statistical evidence because responses tend to lose their original meaning. Respondents tend to answer unnecessary responses. The analysis of data using open ended is time consuming.

Closed ended questions

With these types of questions respondents are restricted to chose among a set of responses which can be said they are multiple questions. They are ideal in calculating statistical data and percentages. The questions can be asked to different groups at different intervals.

Advantages of closed ended questions

There is uniformity in questions because there is a set of answers laid down. It is easy to analyze information after collecting the data. Respondents also get straight to the point when responding to the questions.

Disadvantages

They cannot offer other choices to respondents because of the simplicity of the questions. The rate of response is lower with surveys that use open ended questions than with those that use closed-ended questions

Interviews

To cover up the gap left in the use of questionnaires, the researcher adopted interviews as they offer the opportunity to probe deeply into some gaps left with the use of questionnaires. This was done so as to uncover important aspects and open new dimension in the research. Interviews were chosen because of some sensitive information which cannot be obtained through questionnaires.

Advantages of Interviews

Personal interaction is enhanced and gives reliability of information. There is clarity of information due to one on one interaction and the can read the non verbal cues associated with the respondents. The researcher can probe to get information especially on complex and emotional questions. It also provides platform for clarification.

Disadvantages

Failure to meet appointments by designated people to be interviewed due to tight workload at their workplace. It is time consuming. Reliable and confidential information cannot be given out.

Likert Scale

www.edu.com describes the likert scale as the questions that use psychometric testing to measure beliefs, attitudes and opinions. www.wikipeda.com explains the likert scale as psychometric scale commonly used in researches that makes use of questionnaires. The question

use statistic and the respondent indicate how much they agree or disagree with a statistical view as presented by the table below;

Items	Strongly Agree	Agree	Uncertain	Disagree	Strongly Disagree
Points	5	4	3	2	1

www.google.com accessed 10/09/2014 23:45 outlined the advantages and disadvantages associated with likert scale.

Advantages

The scale has a combined method of collecting data hence it is easy to understand the collected data. The drawing up of conclusions, reports, graphs and analyzing the data from the responses is much easier. However likert scale is expansive and it covers a lot of information at once.

Disadvantages

This type of data collection is uni-dimensional thus it gives certain amount of choices. True attitude cannot be expressed using this type of research technique. People tend to avoid extreme responses rather than providing real honesty about the question in place. The likert scale can also limit the data the researcher can collect.

3.8 Data collection procedure

Kotler (1996) highlighted that data collection procedure entails how primary and secondary data was collected.

Pilot study

Bell (1995) defined pilot study as when the researcher tests how long it takes for the recipient to complete the questionnaires as well in conducting the interviews. This was undertaken so as to assess the impact of the questions as well analyze the quality of responses so as to improve the quality of the questions.

Questionnaire Distribution

The researcher physically distributed the questionnaires to the target population as well as e-mailing other questionnaires.

3.9 Data validity and reliability

Instruments used in the research proved to be useful to the researcher because what was not covered by one instrument was covered by another instrument of research.

3.10 Data presentation

The researcher used statistical methods in data presentation because they helped to identify, simplify and solve problems related to the research. Data should be presented in a manner that will communicate the maximum information in the most efficient manner, Blumberg,(2008:415). There are various methods used in data presentation which include graphs, linear scale. The researcher however made use of bar graphs, pie charts, line graphs and tabular formats. The use for different data presentation methods was because it helps in more convenient understanding to the users.

Data Analysis

Carolyn 2005:44 highlighted that vital aspect of data analysis in qualitative case study is the search for the meaning through direct interpretation of what is observed by the researcher as well as what is experienced and reported. After receiving the questionnaires from the respondents, the researcher analyzed the questionnaire so as to ensure that all the questions were answered. www.google.com highlighted that data analysis is defined as a process of defining answers through examination and interpretation of data. Data analysis helps in understanding the results from the data collected. Various methods of data analysis are available which includes mean, mode and median.

Mean is the average of the population. Mean has the weakness of not encompassing the total population. Median is the ranked value that lies in the middle of the data. Weakness associated with the median is it does not encompass the whole population. The researcher made use of the mode because it is easy and it encompasses all the variables.

3.11 Summary

This chapter covered on different aspects of research methodologies. The chapter consisted of research design, qualitative and quantitative data, population to be used in the research, sampling procedures and data collection procedures. It also highlighted on data validity and reliability, problems encountered and a brief summary on data presentation and analysis. The next chapter, chapter four will focus on data analysis and presentation from data collected from the use of data methodologies in this chapter.

Chapter 4

Data Presentation and Analysis

4.0 Introduction

This chapter presents on the data analysis and presentation of the data collected. This chapter analyses the findings from the primary research conducted through the use of questionnaires and interview guide. Analytical and data presentation techniques are going to be used depending on the suitability to the study

4.1 Response rate

Questionnaire response rate

A total of 34 questionnaires (100%) were distributed to the target population from which 30/34 (88%) were returned and 12% were not returned.

Table 4.1 Total Response Rate

category of respondents	targeted responder	actual responden	response rate %	defaulters %
Finance and Adiminstrtion DGM	1	1	100%	100%
Finance and Adiminstrtion manag	1	1	100%	100%
Assistant Accountants	5	5	100%	100%
Finance Attachess	3	3	100%	100%
HR and Adminstartion	4	4	100%	100%
Salaries Officer	1	1	100%	100%
Internal Audit	4	4	100%	100%
ICT software assistant adminstrato	1	1	100%	100%
ICT Technician	1	1	100%	100%
Marketing Department	13	9	69%	31%
Total respondents	34	30		

Interview response rate

From the scheduled 4 interviews which were supposed to be held the interviewee was able to conduct all the interviews which totaled 100%.

4.2 Data processing system policy

(i) Existence of data processing policy @MMCZ

The researcher intended to find out if there is a data processing system policy at MMCZ. The researcher intended to find out type of data processing system policy in existence.

Table 4.2 responses of data processing policy at @MMCZ

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	23	7	0	0	0	30
Percentage	77%	23%	0%	0%	0%	100%

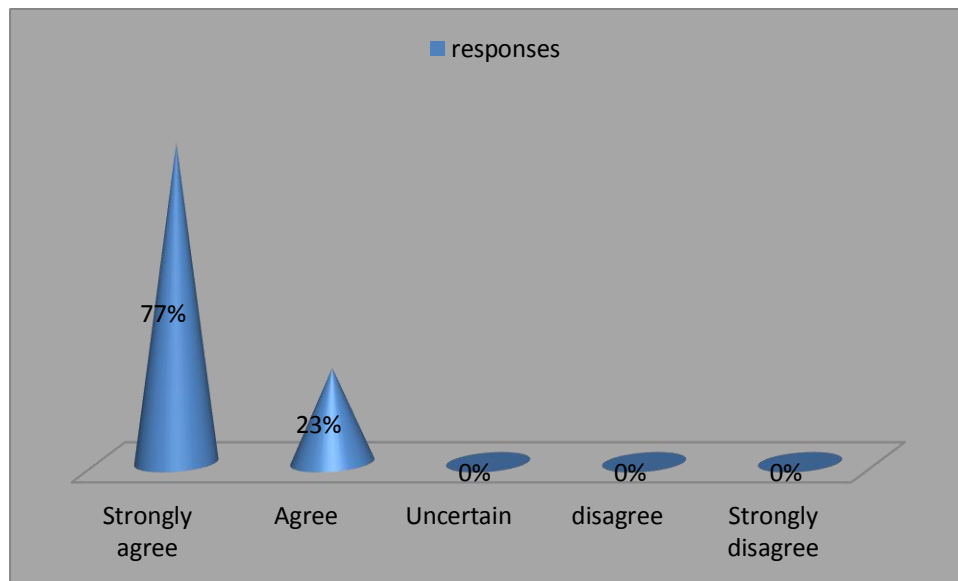


Fig 4.1 responses of data processing systems policy at MMCZ

From the findings, from the thirty respondents received from the questionnaires 23/30 (77%) strongly agreed that there is data processing system policy at MMCZ. 7/30 (23%) agreed that there is a data processing policy at MMCZ. Thus in total 100% of the population agreed that there is a data processing system policy at the corporation. Thus no one argued that there was the absence of the data processing policy. This was favorable to the research because the research intended to find out whether the company has a policy adopted and the findings show that there

is a data processing systems policy. From the interview conducted the response was favorable in terms of they all confirmed that there is a data processing system policy.

ii) Policy well known

This wanted to bring to light whether the policy is known by the personnel in the corporation.

Table 4.3 Policy well known

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	8	14	3	5	0	30
Percentage	27%	47%	10%	17%	0%	100%

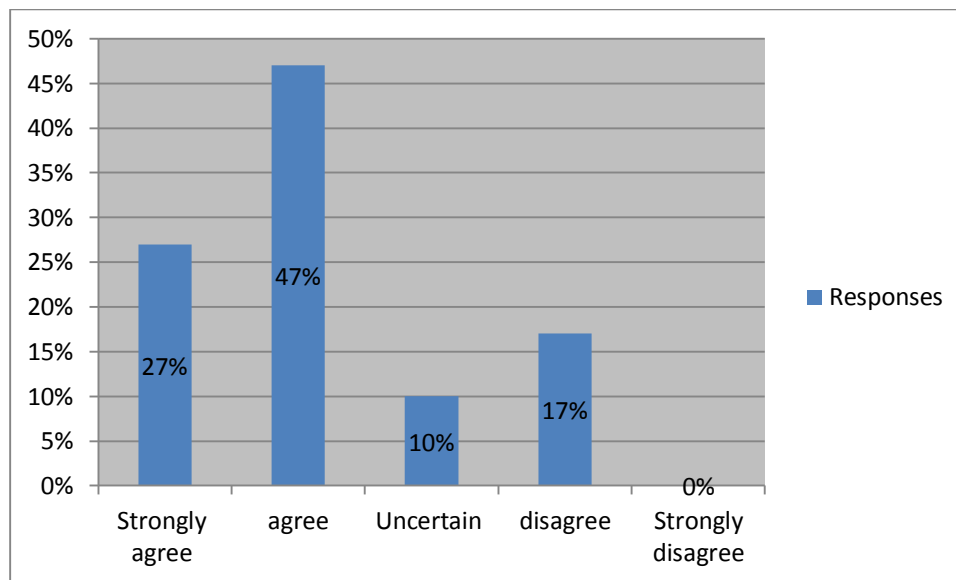


Fig 4.2 Policy well known to Personnel

From the findings only (8/30:27%) strongly agreed that the policy is well known to all personnel and (14/30:47 %) agreed to the same concept. (3/30: 10%) of the sample were uncertain that the policy is communicated and (5/30: 17%) disagreed that the policy was well known to the

personnel. From the interviews held regarding the policy familiarization within the corporation seemed that management were certain that the policy was well known.

iii) Formally communicated

This was carried out to find out whether the policy on ground is formally communicated through the right channels as well as the right connections.

Table 4.4 existence of formal communication

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	5	6	4	14	1	30
Percentage	17%	20%	13%	47%	3%	100%

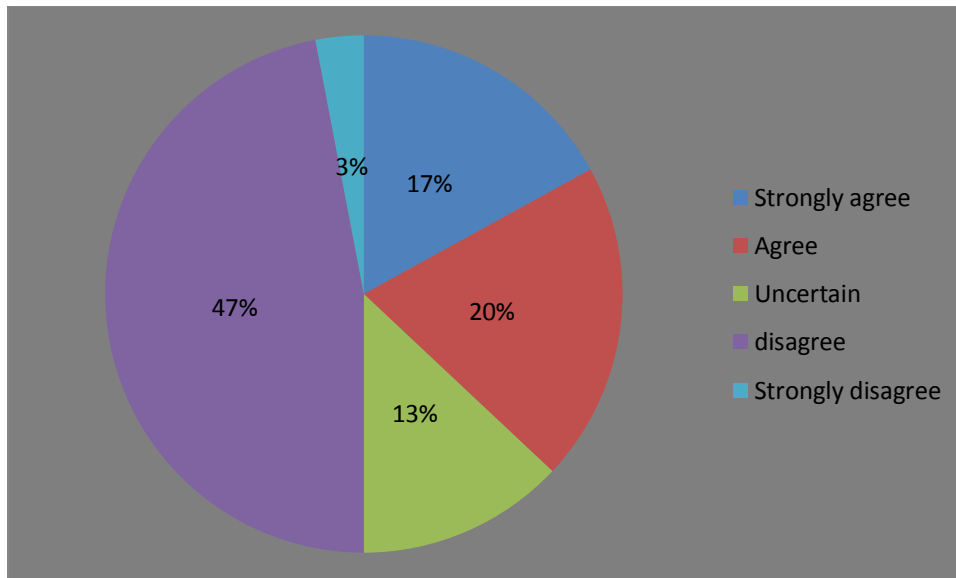


Fig 4.3 existence of formal communication on policy at MMCZ

As from the findings the frequency shows that the policy is not formally communicated. (5/30:17%) of the population strongly agree that the policy is formally communicated whilst (6/30:20%) of the population agreed to the same concept. Others tend to differ from that thus

(14/30:47%) of the population were uncertain that the policy was formally communicated to the personnel.

4/30:13% of the population disagreed that the policy s formally communicated to the personnel and 3%:1/30 tend to strongly disagree to the fact that the policy is formally communicated. Results where however unfavorable as this will affect the implementation process for J Honter (2011) suggested that formal communication enhances smooth implementation. The corporation should enhance communication for the policy to be effectively implemented.

Total population of 63% of the population disagreed that the policy was formally communicated.

iii) Adherence of the policy

The objective was to obtain satisfaction that the policy was being aligned to by personnel in the corporation.

Table 4.5 existence of policy adherence

Responses	Strongly agree	agree	Uncertain	Disagree	Strongly disagree	Total
Number of responses	0	5	14	7	4	30
Percentage	0%	17%	47%	23%	13%	100%

From the findings it is highlighted that there is absence of adherence to the policy by personnel.5/30(17%) agreed to the fact that the policy is being adhered however 14/30(47%) were uncertain whether the policy is being adhered to or not. 7/30(23%) disagreed that the policy is being adhered to by personnel and 4/30(13%) strongly disagreed to the presence of the policy being adhered to.

The findings were however unfavorable because the policy should be adhered to for the policy to be effective in the corporation. 83% of the population disagreed that the policy was being adhered to.

v) **Management is responsible for policy formulation**

The objective was to analyze if management is responsible for policy implementation. Prashad (2010) highlighted that there should be a committee which is responsible for the policy implementation of a data processing system.

Table 4.6 responsibility on policy formulation

Responses	Strongly agree	agree	Uncertain	Disagree	Strongly disagree	Total
Number of responses	11	9	3	5	2	30
Percentage	37%	30%	10%	17%	7%	100%

From the findings 11/30(37%) strongly agreed that management was responsible for policy formulation and 9/30(30%) of the population agreed to the same concept. 3/30(10%) were uncertain if management was responsible for policy implementation, 5/30(17%) disagreed that management is responsible for policy implementation. 2/30(7%) strongly disagreed that management is responsible for the policy formulation.

The results were however unfavorable for 67% agreed that management is responsible for policy implementation. Jynat(2010) highlighted that there should be a committee responsible for the formulation of the data processing system policy.

4.3 Implementation Guidelines In place

i) Existence of Implementation guidelines

The research wanted to find out that if there are implementation guidelines in place over policy implementation.

Table 4.7 existence of implementation guidelines

Responses	Strongly agree	agree	Uncertain	Disagree	Strongly disagree	Total
Number of responses	22	5	3	0	0	30
Percentage	73%	17%	10%	0%	0%	100%

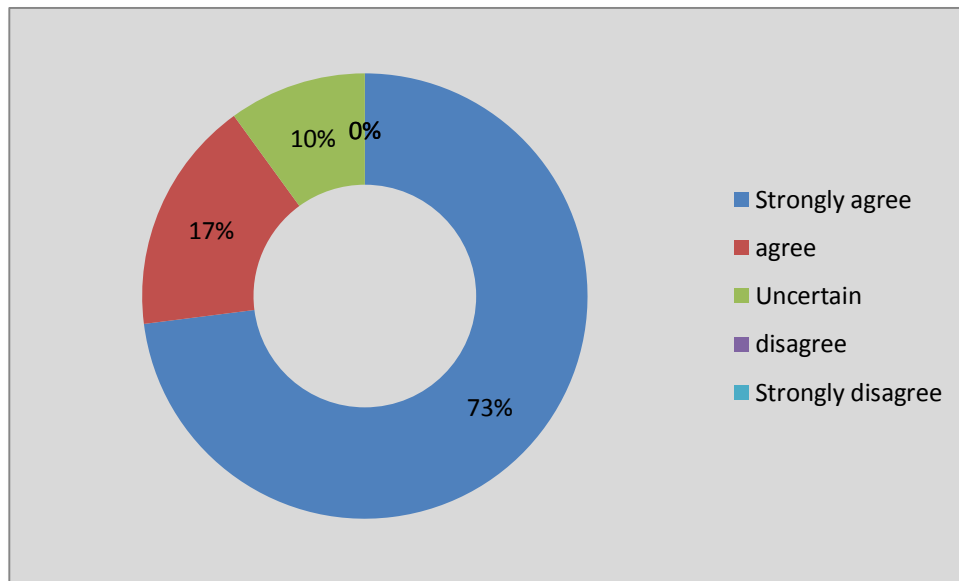


Fig 4.4 Existence of implementation guidelines

From the findings it is proven that there are implementations guidelines which are in place at the corporation. (22/30: 73%) strongly agreed that there are implementations guidelines which are in place and 5/30:17% agreed that there are implementations guidelines in place. 10%:3/30 where uncertain whether implementations guidelines which are in place. The findings however were favorable as argued by Kwasi Afrifa (2010) that there should be implementation guidelines for an effective policy.

ii) Implementations guidelines formally communicated

Table 4.8 Analysis of implementations guidelines communication

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	5	7	10	5	3	30
Percentage	17%	23%	33%	17%	10%	100%

The findings shows that the implementation guidelines are not formally communicated. 5/30(17%) strongly agree that the implemnatation guidelines are formally communicated and this was seconded by 7/30(23%) of the population who agreed on it. 10/30(33%) of the population were uncertain and 5/30(17%) disagreed and 3/30(10%) strongly disagreed to the concept.

In conclusion 60% of the population disagreed that implementation guidelines are formally communicated.

iii) Implementations Documented

The researcher intended to gain an understanding whether the implementations guidelines are documented for further reference.

Table4.9 existence of documentation of the implementation guidelines

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	10	12	7	0	0	30
Percentage	33%	40%	23%	0%	0%	100%

From the findings it is highly proved that the implementation guidelines are documented. 10/30(33%) of the population strongly agreed that the implementation guidelines are

documented and 12/30(40%) agreed to this as well. From the population 7/30(23%) were uncertain that the implementations guidelines were documented and no one disagreed to the fact there are documented.

In overall the response was favorable for 77% of the population agreed that the implementation guidelines are documented.

iv)Involvement of personnel

From this objective the researcher wanted to find out if employees are adequately involved in the implementation process for there are end users of the policy.

Table 4.10 Involvement of personnel

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	5	6	3	12	4	30
Percentage	17%	20%	10%	40%	13%	100%

From the finding it shows that there is lack of personnel involvement in policy implementation. (5/30: 17%) of the population strongly agreed that involvement of personnel is present and 6/30: 20% agreed to this as well. Moreover 3/30 10% were uncertain if this was feasible. 12/30 40% disagreed that there was involvement of personnel in policy implementation and 4/30 13% strongly disagree to the concept as well.

In conclusion the most frequent appeared that there is lack of personnel involvement in policy implementation thus 63% of the population in total. This was however unfavorable because the corporation should enhance personnel involvement fro there are end users of the systems policy.

v) Adequately budgeted for implementation

The researcher wanted to gain the satisfaction that implementation was budgeted for. For a successful implementation, policy implementation should be adequately budgeted for.

Table 4.11 analysis of the policy adequately budgeted for

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	0	6	7	12	5	30
Percentage	0%	20%	23%	40%	17%	100%

From the findings it shows that there is lack of adequate budget for the implementation process of the policy. 6/30(20%) of the population agreed that the policy is adequately budgeted for.

7/30(23%) were uncertain whether the policy was adequately budgeted for or not. 12/30(40%) disagreed that the policy was not adequately budgeted for and 5/30(17%) strongly disagreed to the same concept that it was adequately budgeted for.

4.4 Personnel capacity in Policy Implementation

i) Existence of personnel training

Table 4.12 Existence of personnel training

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	8	10	2	7	3	30
Percentage	27%	33%	7%	23%	10%	100%

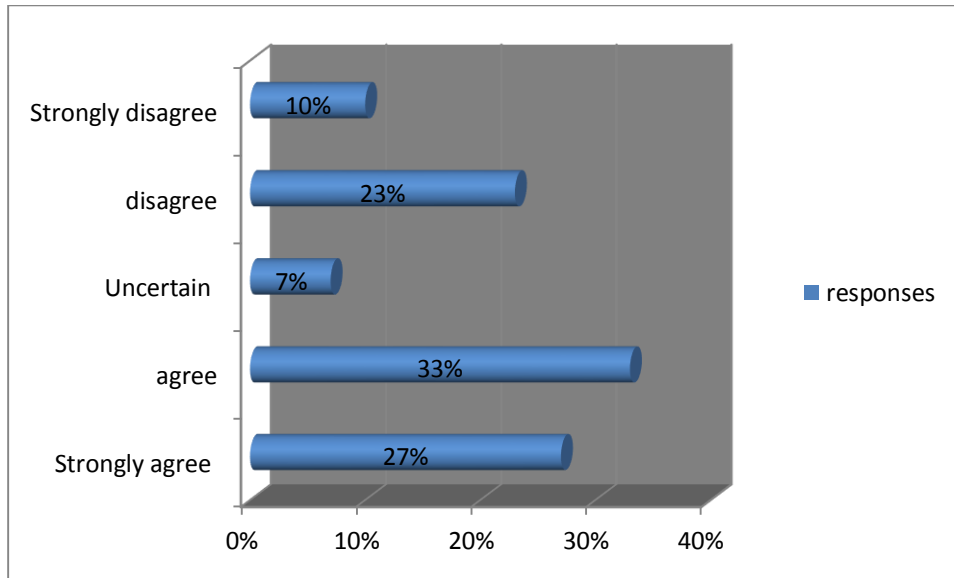


Fig 4.5 Existence of personnel training

From the findings there is proof that there is adequate training which is being offered to the personnel. 8/30(27%) of the population strongly agreed that there is personnel training which is going on in the corporation, 10/30(33%) of the population agreed to the concept. 2/30(7%) were uncertain if the training was adequate or not and 7/30 23% disagreed to the concept. 3/30(10%) strongly disagreed that there is adequate training.

However this was favorable as 60% of population agreed that there is adequate training for the data processing system policy. This however shows that there is existence of personnel training.

ii) Existence of managerial support

Table 4.13 existence of managerial support

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	0	2	7	14	8	30
Percentage	0%	7%	23%	47%	27%	100%

It was evident that there was lack of support from the management. 2/30 (7%) agreed that there is managerial support. 7/30(23%) were uncertain if there is managerial support or not. 14/30(47%) disagreed to the fact that there is managerial support and 8/30(27%) strongly disagreed to the fact that there is managerial support.

70% of the population disagreed that there is managerial support within the corporation.

iii) Seminars

Table 4.14 Assessment of seminars being held

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	7	11	5	6	1	30
Percentage	23%	37%	17%	20%	3%	100%

From the findings it is highlighted that seminars are being held at the corporation. 7/30(23%) of the population strongly agreed that seminars are being held and 11/30(37) agreed to this concept. 5/30(17%) were uncertain if these seminars are held

From the interviews held by the DGM Finance and Administration highlighted that seminars were conducted for the system, however this would only happen as the system is being established and there is lack of seminars when the system is ongoing.

iv) Continuous support from the system builders

Table 4.15 Existence of support from system builders

Responses	Strongly agree	agree	Uncertain	Disagree	Strongly disagree	Total
Number of responses	0	7	5	13	5	30
Percentage	0%	23%	17%	43%	17%	100%

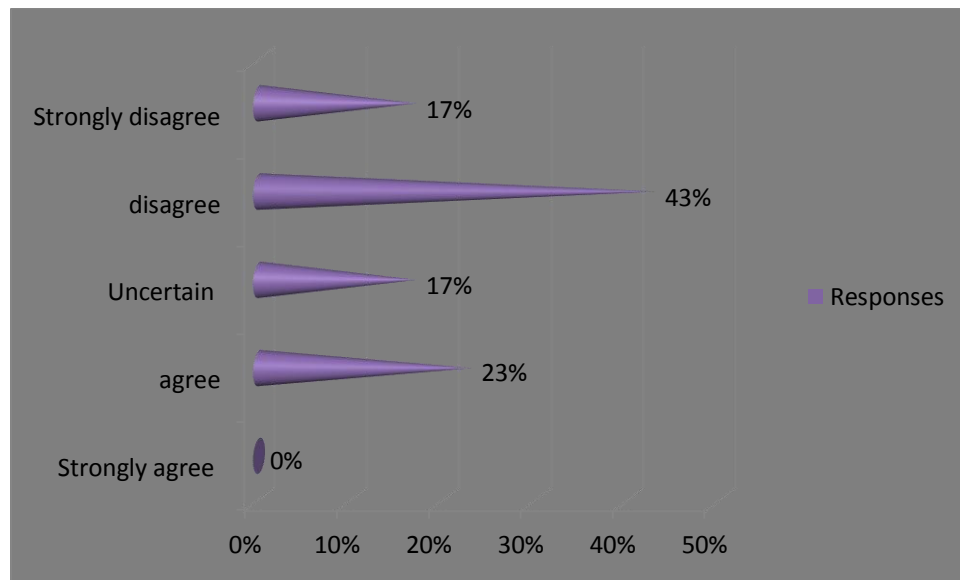


Fig 4.6 existence of support from system builders

From the findings 0/30 0% of the population did not agree or disagree to anything. The frequency highlighted that the greatest response was that there was no continual support of the system from the system builders. 23% agreed that there was a continual support however 17% where uncertain of this concept. 43% of the population disagreed to this and 17% strongly disagreed

In overall 61% of the population disagreed to this and this was supported by the interview held to clarify to this matter.

4.5 Challenges being faced

i) implementation adequately budgeted for

For a successful implementation of a data processing system policy as well as the system itself there should be an adequate budget. This objective was to prove that budgets for the implementations effective.

Table 4.16 Implementation adequately budgeted for

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	0	2	5	15	8	30
Percentage	0%	7%	17%	50%	26%	100%

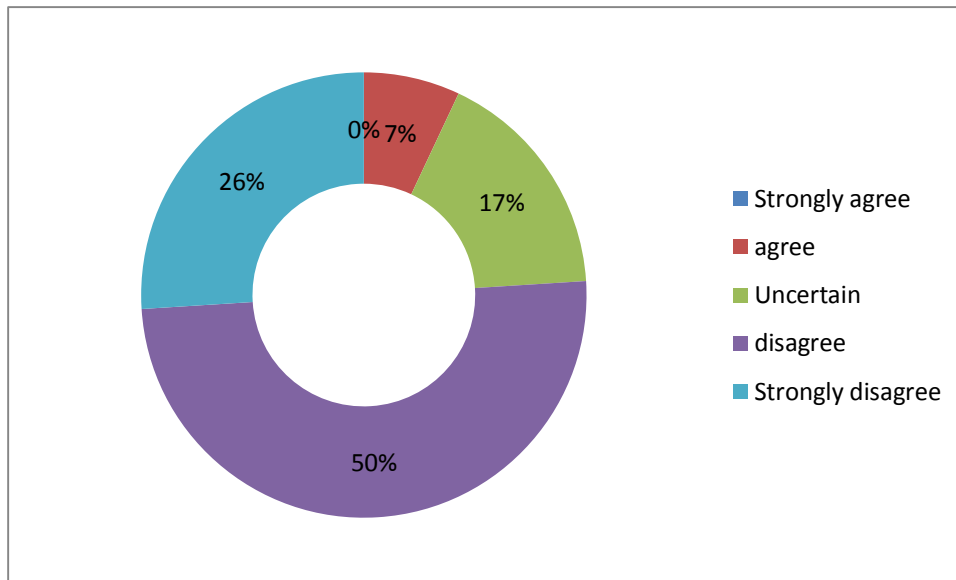


Fig 4.7 existence of adequate budget for implementation

From the findings in table it shows that the implementation guidelines are inadequately budgeted for. 2/30(7%) agreed that there was adequate budget from the implementation process of the policy whilst 5/30(17%) was uncertain whether this was feasible or not. 15/30(50%) of the population disagreed that the implementation was adequately budgeted for and this was seconded by 8/30(26%) of the population which strongly disagreed to the fact.

In summary the research was unfavorable for the implementation process should be adequately budgeted for. 93% disagreed that the implementation was adequately budgeted for.

ii) little managerial support

Table 4.17 existence of little managerial support

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	10	12	8	0	0	30
Percentage	33%	40%	27%	0%	0%	100%

The findings show that there is lack of managerial support. 10/30(33%) of the population strongly agreed that there is little managerial support and 12/30(40%) of the population agreed to this. 8/30(27%) were uncertain if there was little managerial support or not.

The findings were however unfavorable as there should be managerial support in every stage of the systems design as highlighted by John Hayt(2009). In total 73% of the population agreed that there is little managerial support.

iii) resistance from employees

Table 4.18 Analysis of Resistance from employees

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	2	7	11	6	4	30
Percentage	7%	23%	37%	20%	13%	100%

The analysis shows that there is absence of resistance from employees.

2/30(7%) strongly agreed that there is resistance from employees and 7/30(23%) agreed to the same concept. 11/30(37%) were uncertain if there is the presence of resistance when there is policy implementation. 6/30(20%) disagreed that there is resistance and 4/30(13%) strongly disagreed to the objective. In overall the frequency shows that 70% of the population disagrees that there is resistance from employees but rather they work towards the goal.

iv) existence of adequate training

Table 4.19 existence of adequate training

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	3	8	14	4	1	30
Percentage	10%	27%	47%	13%	3%	100%

3/30(10%) strongly agreed that adequate training is being offered and it was seconded by 8/30(27%) of the population. 14/30(47%) were uncertain if there is adequate training or not and 4/30(13%) disagreed that there is adequate training and 3% of the population strongly disagreed as well.

This however shows that there is inadequate training within the corporation.

v) existence of software customization

Table 4.20 existence of software customization

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	0	3	5	14	8	30
Percentage	0%	10%	17%	47%	26%	100%

From the findings the frequency shows that there is a lack of software customization at MMCZ. 3/30: 10% of the population agreed that the system was customized and 5/30:17% were uncertain that the system was customized or not. 14/30:47% of the population disagreed to the concept of the system being customized and 8/30:26% tend to strongly disagree.

vi) Existence of adequate commitment

Table 4.21 Existence of adequate training

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	10	12	7	1	0	30
Percentage	33%	40%	23%	3%	0%	100%

The findings highlighted that there is adequate commitment from the personnel. 10/30(33%) strongly agreed to the concept and 12/30(40%) agreed to the concept. 7/30(23%) were uncertain and 1/30(3%) disagreed.

73% of the population agreed that there is adequate commitment.

4.6 Controls in place over data processing

With the use of secondary data such as the accounting procedures manual of MMCZ there were certain controls of data processing which were highlighted. However the audit report of 2011 highlighted some weakness in the controls which are available at MMCZ.

i) Controls over Policy

Table 4.22 existence of controls

Responses	Strongly agree	agree	Uncertain	Disagree	Strongly disagree	Total
Number of responses	14	10	6	0	0	30
Percentage	47%	33%	20%	0%	0%	100%

From the findings it shows that the highest number agrees that there are controls over data processing. 14/30:47% strongly agreed that there are controls in place over data processing systems and 10/30: 33% agreed as well to this. 6/30:20% where uncertain if the controls are present.

ii) **Controls over data processing**

Table 4.23 Existence of controls over data processing

Responses	Strongly agree	agree	Uncertain	Disagree	Strongly disagree	Total
Number of responses	3	5	8	10	4	30
Percentage	10%	17%	27%	33%	13%	100%

The findings highlights that there are inadequate controls over the data processing and this may cost the reliability of the data obtained. 3/30(10%) strongly agreed that there are data processing controls and it was seconded by 5/30(17%) of the population. Others were uncertain whether there was the existence of the data processing system or not thus 8/30(27%) of the population. 10/30(33%) of the population disagreed to this concept and 4/30(13%) strongly disagreed to this as well.

73% of the population disagreed that there were controls in place over data processing. However this was unfavorable as controls helps to retrieve reliable output.

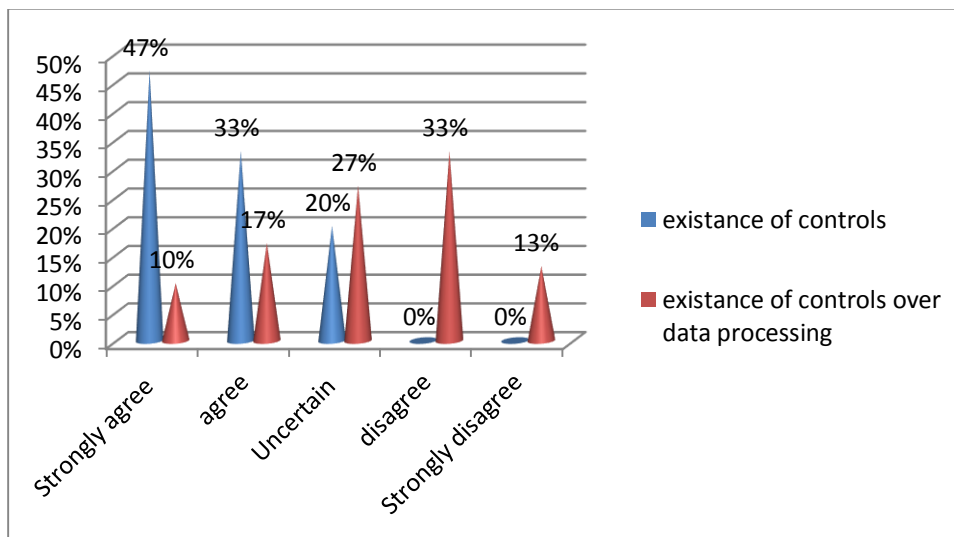


Fig 4.8 existence of controls and data processing controls

iii) **Existence of authorization stages on data processing**

Table 4.24 Existence of authorization stages

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	5	4	3	18	0	30
Percentage	17%	13%	10%	60%	0%	100%

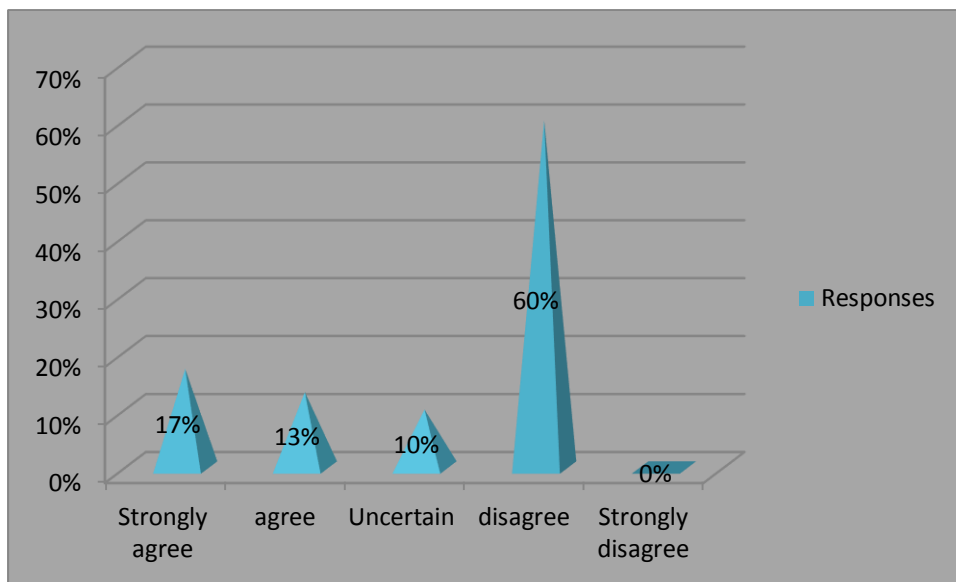


Fig 4.9 Existence of data processing system controls

However, the results were unfavorable because different authorization stages were lacking in the corporation as supported by John Hayt (2010) who says for an effective data processing there should be different stages of authorization in data processing.

iv) Effectiveness of controls

Table 4.25 the effectiveness of the controls

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	total
Number of responses	3	5	13	5	4	30
Percentage	10%	17%	43%	17%	13%	100%

Controls help to process effective and reliable data. 3/10(10%) of the population strongly agreed that the controls were effective and this was supported by 5/30(17%) of the population. 13/30(43%) of the population were uncertain whether these controls were effective or not. 5/30(17%) of the population disagreed that these controls were effective and 4/30(13%) strongly disagreed to the concept as well.

73% of the population disagreed that the controls were effective.

v) Existence of Procedures manual as a form of control

Table 4.26 Existence of procedure manual as a form of control

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	total
Number of responses	6	11	4	9	0	30
Percentage	20%	37%	13%	30%	0%	100%

From the findings the highest degree of the respondents was of the opinion that the procedures manual was a form of control. As illustrated by the fig 4. 6/30: 20% of the population strongly agreed that procedures manual is a form of control and 11/30:37% was of the same opinion.

57% of the population agreed that procedures manual existed as a form of control of the data processing. Kwasi Afrifa(2011) highlighted that the existence of a procedures manual helps an

effective data processing system. From the interview conducted this was seconded as it was in existence.

vi) There is a continuous review of the system and the data processing system policy

The researcher intended to find out if the system which system is continuously reviewed. This was to prove that for a data processing system to be effective there should be a continuous review of the system.

Table 4.27 continuous review of the system

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	total
Number of responses	0	4	5	14	7	30
Percentage	0%	13%	17%	47%	23%	100%

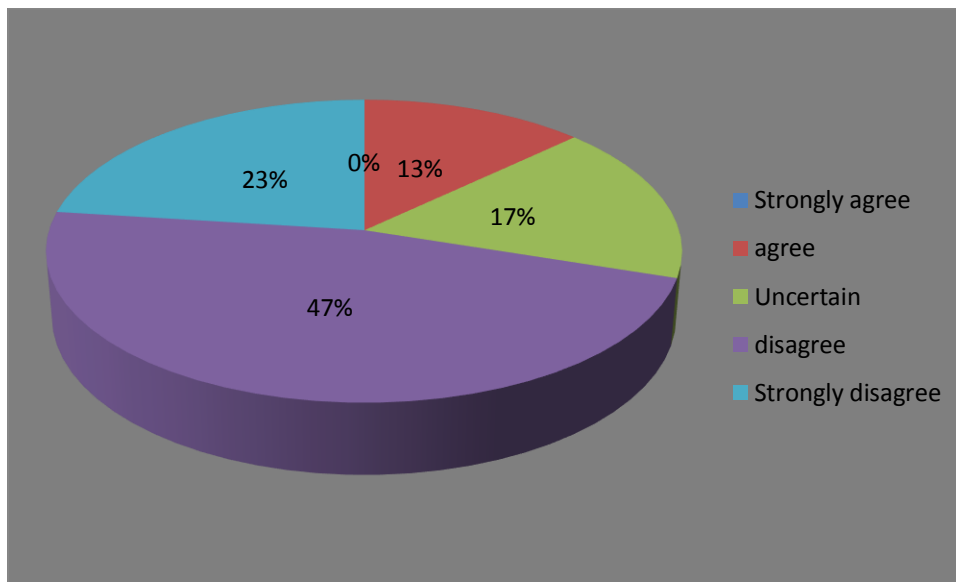


Fig 4.10 existence of continuous review

From the finding large of the population disagreed that there is a continuous review of the system and data processing system policy. 0/30:0% of the population strongly agreed that there is a

continuous review and 4/30:13% of the population agreed that there is review on the system and the policy. 17%:5/30 of the population were uncertain of the reviews. 47%:14/30 disagreed that the system is continually reviewed and 23%:7/30 strongly disagreed that there is a continual review of the system. The most frequent number which appeared was the greatest percentage in the respondents disagreeing that there is a continual review of the system.

In overall 87% of the population disagreed that there is a continual review of the system.

4.7 Best practices

i) Ongoing support from top management

This was to achieve what other best practices which can be adopted by the corporation which may be beneficial to the entity at large.

Table 4.28 ongoing support from top management

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	total
Number of responses	12	14	4	0	0	30
Percentage	40%	47%	13%	0%	0%	0%

From the findings illustrated in the table above the most frequent responses agreed that there should be ongoing support from Top management. 12/30 (40%) strongly agreed that there should be ongoing support from top management and 14/30(47%) agreed to the same concept. 4/30(13%) were unsure if this was feasible for an effective data processing system.

Moreover total population of 87% agreed to the fact that there should be ongoing support for an effective data processing system and a data processing policy. This was however favorable and this is supported by John Hayt(2010), who highlighted that for an effective system to operate.

ii) Technological advancement improvement

This was to reach to a conclusion that technology can have a positive impact to data processing systems. An entity should work in lieu with the current prevailing technology to enhance competitiveness of the system.

Table 4.29 Technological advancement

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	12	16	0	2	0	30
Percentage	40%	53%	0%	7%	0%	100%

From the finding highlighted in table 4 it proves that there should be an improvement in technological advancement. 12/30 (40%) strongly agreed that there should be an improvement in technological advancements' and this was supported by 16/30(53%) who agreed to the concept. 2/30(7%) of the population tend to disagree that there should be improvements in technological advancements.

The results were however favorable because Kyana(2011) highlighted that technological advancements influence a data processing system.

iii) Designing and developing and build a new system

This was to analyze if the option of designing, develop and build a new system can improve the current data processing which is going on in the corporation.

Table 4.30 Design, develop and build a new system

Responses	Strongly agree	agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	14	12	2	1	1	30
Percentage	47%	40%	7%	3%	3%	100%

From the results there is need for designing, developing and build a new system which suits the organizational requirements. 14/30(47%) of the population strongly agreed that there was need for the corporation to consider building or designing a new system and this was seconded by 12/30(40%) of the population who agreed to this concept. 2/30(7%) of the population were uncertain whether this was favorable or not. 1/30(3%) strongly disagreed this as well as 1/30(3%) disagreed to this concept as well.

iv) Management involvement in policy implementation

This was done so as to analyze whether management involvement is regarded as the best practice an entity can adopt to allow for an effective system to be in place.

Table 4.31 Analysis of management involvement as the best practice

Responses	Strongly agree	agree	Uncertain	Disagree	Strongly disagree	Total
Number of responses	16	9	5	0	0	30
Percentage	53%	30%	17%	0%	0%	100%

From the finding in the table 16/30(53%) strongly agreed to the concept that management can be adopted as the best practice to enhance the effectiveness of the system and 9/30(30%) agreed to the concept as well. 5/30(17%) were uncertain whether this was the best a company can conclude to enhance their best practice.

83% of the population agreed that management involvement is essential for an effective data processing system and 17% tend to disagree to this. This was however favorable as highlighted by Hyder (2011) that management involvement can improve the effectiveness of the system.

v) Buying a new system

Table 4.32 buying a new system

Responses	Strongly agree	Agree	Uncertain	disagree	Strongly disagree	Total
Number of responses	24	6	0	0	0	30
Percentage	80%	20%	0%	0%	0%	100%

Majority of the findings agrees that there is a need for a new system which suits the operating requirements. 24/30 (80%) of the population strongly agreed that there was need to buy new system ad this was supported by a further 6/30(20%) of the population who agreed on the concept. There was no argument for adopting a new system as the best practice.

The most number which appeared was 100% to those who agree that there should be opt to buy a new system. From the interviews held most responses were that the company should opt for a better practice like adopting a new system which suits the companies need and

From the findings from the tables above this means that the current data processing system which is available at MMCZ is not satisfactory to the end users. The respondents where on the green light that there is need for other best practices to be implemented by the corporation

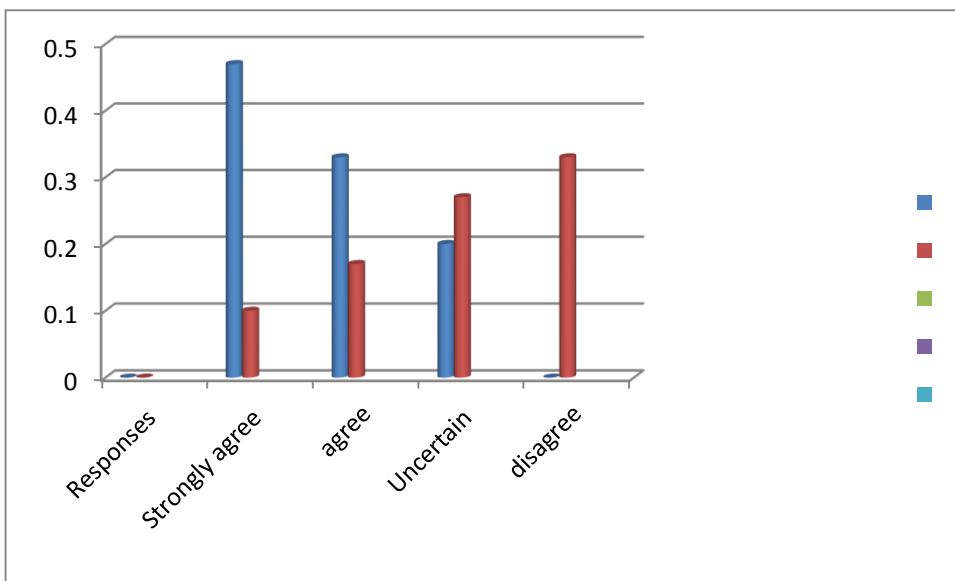


Fig 4.11 Best practices which can be adopted

Figure 4.9 can be best described as the summation of all the responses for best practices which can be adopted by MMCZ. The figure shows what the respondents thought might be a best option for the corporation to adopt for a better data processing system.

Summary

The chapter presented on research finding and brief discussions on the assessment of the financial data processing system at MMCZ. The chapter gave a leeway on the basis on which conclusions, discussion and recommendation can be derived in the next chapter.

Chapter five

Summary, Conclusion and Recommendations

5.0 Introduction

This chapter includes the rundown of the summaries of the all the chapters summaries, major findings and the recommendations to the findings,

5.1 Chapter summaries

Chapter one focuses on the background of study the statement of the problem, main research question, sub research questions, limitations for the study, relevancy of the study and .

Chapter two focuses on the literature from various authors who gave previews on the different aspects of data processing. The literature contributed to the researchers write up. Literature review included the knowhow of the policy on ground highlighted by different authors' as well different implementation guidelines, challenges faced, controls in place, personnel capacity in implementing the policy and best practices which can be adopted

Chapter three focuses on the research methodology used by the researcher. The researcher made use of descriptive research design. The researcher made use of both qualitative and quantitative data as well as the use of both primary and secondary data. The researcher used both questionnaires and some procedures manual as a source of data to be analyzed. The researcher also made use of interviews to cover up for the gaps left by the questionnaires.

Chapter four highlighted on the data analysis on the data researcher or obtained from the questionnaires. There was the use of pie charts, bar graphs and tables so as to convey the data obtained. The researcher made use of the mode to analyze the data and findings were expressed in percentages.

5.2 Major findings

Several findings where realized by the researcher when conducting the research.

- There is a data processing policy at MMCZ. The policy is formally documented through the use of the data procedures manual. The policy is not effectively communicated to the

personnel and management. There is lack of better understanding of the policy by the personnel. There is lack of adherence of the policy.

- In the implementation process there are implementation guidelines but however there are not formally documented. There is lack of maximum involvement from the employees. The implementation guidelines are not adequately budgeted for.
- Personnel capacity is a high influencing factor for the implementation of the policy. Personnel's training is a factor which is highly taken into account by the entity. Management support in the implementation is at the highest degree though as the stages go by there is lack of ongoing managerial support. At the stage of implementation seminars are being held but ongoing support for the systems knowledge lacks in the ongoing of the system.
- There were controls in existence over data processing systems policy however these controls were not effective due to lack of authorization stages. Controls over data processing were not in existence. There is lack of continuous review of the system by the system builders as well as managerial responsible for the implementation.
- Several challenges were faced in the implementation process as well as the ongoing data processing of the entity. The corporation lacked software customization.

5.3 Conclusion

Research was a success because the researcher managed to gather information by being able to obtain information from the target respondents. The objectives were able to be brought to light to adequately analyze the financial data processing which is available. The research was able to bring to light some information which needs further recommendations for the corporation to take into consideration.

5.4 Recommendations

- The entity should give guidelines on the financial data processing which is adequately communicated to personnel. The employees should be adequately involved in policy implementation. The employees should be well vested with how useful data processing is to the company well being. This was supported by Bereta S (2008) who outlined about successful implementation of data processing system.

- The entity should opt to develop and design a new system. This is however is regarded to be an in-house developed system which is developed to the specifications of the entity's requirements. This was supported by
- There should be a committee responsible for the developing a new system. The committee should also be able to formulate a policy which is well communicate and should be reviewed over a stipulated period of time. The committee should be able to give feedbacks to the board and personnel.
- The corporation should also consider buying a new system which has the specifications they desire as an entity. New system which would be bought the corporation should ensure that it is customized and it is adequately reviewed and adequately supported.
- Managerial involvement in the process of the policy making, implementation and formulation of controls. Controls should be effective so as to enable an effective data processing system as highlighted by Wilkinson(2010).
- The corporation should ensure some technological advancement to ensure that the company works handy with the current prevailing technological advancements.
- Committee should be responsible for the policy implementation as highlighted by Jynat(2010). There is need for periodic reviews as highlighted by Robert (2010).
- Integration of the system. The corporation should enhance or opt for an integrated system as it enhances the smooth flow of the business. Integration also enhances the interaction of the entities department. The corporation The Corporation should also opt for an enterprise resource planning software. May adopt an enterprise resource planning system such as SAP. As highlighted by Davenport(2012) he defined enterprise resource planning as the integration of the facets of information in the entity.

5.5 Areas of further study

A further study is recommended in the analysis of financial data processing in decision making as well as the effectiveness of financial data processing on financial statements. This will enhance a further review on the value of financial data processing.

5.6 Conclusion

This chapter highlighted on the summary of all the chapters and conclusion to the chapters. It gave a rundown on the recommendations to be considered as well as areas for further study and a conclusion.

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OTHER SOURCES

Accounting Procedures Manual

Audit Reports (2010-2013)

Annual Report

Appendix I



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08 September 2014

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Dear Maam

RE: AUTHORITY TO CARRY OUT FIELD RESEARCH

I am a fourth year student at the above mentioned institution. I am kindly requesting for authority to carry out a research on *the assessment of financial data processing systems at MMCZ*.

This is a requirement in partial fulfillment of the Bachelor of Commerce Accounting Honors degree which I am currently studying towards.

Please be assured that the information you will provide will be regarded as highly confidential and will be used strictly for academic purposes only

Your cooperation is greatly appreciated

Yours faithfully

Linda Nyasha Ritsire

R111279N

Appendix2

Questionnaire

Questionnaires for MMCZ employees and Management

Dear respondent

My name is Linda Nyasha Ritsire, a final year student at Midlands State University studying towards a B.Com Honors Degree in Accounting. I am carrying out a research on the assessment of financial data processing at MMCZ. May you kindly assist by answering the following questions.

Instructions

1. Do not write your name on the questionnaire
2. Response is to be shown by an X in the respective boxes given
3. The questionnaire consists of two parts which include Section A and Section B
4. Complete all the questions available to the best of your knowledge

Section A

1. Gender

Female

Male

2. State your Post

Management Accountant

assistant accountant

ITC administrator

Marketing Manager

Marketing sales representative

intern

Others Specify.....

3. How long have you been in the company?

0-5 year's

5-10years

10-15 years

15-25 years

4. How many years of experience in the department

0-5 years 5-10years 0-15 years 15-25 years

5. Highest Level of qualification

O level A level Diploma Degree Masters PHD

Appendix II

Section B

1. Data Processing System policy

	Strongly Agree	agree	Uncertain	Disagree	Strongly disagree
i)There is a electronic data processing system policy at MMCZ					
ii)The policy is well known to all personnel in accounts systems					
iii)The policy is formally communicated to accounting personnel					
iv) The policy is being adhered to					
v)Management is responsible for policy formulation					

2 Implementation guidelines

	Strongly agree	agree	uncertain	disagree	Strongly disagree
i)There are implementation guidelines on ground					
ii)The implementation guidelines are					

formally communicated to personnel					
iii)Implementation guidelines are documented					
iv)Employees are involved in the policy implementation					
v)The policy implementation is adequately budgeted for					

3 Personnel capacity in policy implementation

	Strongly agree	agree	Uncertain	disagree	Strongly disagree
i)Adequate training is being offered to personnel over policy implementation					
ii)Management is adequately supporting the process policy implementation process					
iii)Seminars are being held for ongoing systems knowledge					
iv)There is Continuous support from Top management					
v) There is personnel competence to implement the policy					
vi) There is adequate personnel to implement the policy					

4 Challenges being faced

	Strongly agree	Agree	uncertain	disagree	Strongly disagree
i)There is an adequate budget for the policy					

implementation					
ii) Little managerial involvement is affecting policy implementation					
iii) Resistance from other employees affects the policy implementation					
iv) There is inadequate commitment from personnel					
v) There is adequate training of personnel					
vi) There is constant support being offered from top management					
vii) The software is customized					

5 Data processing controls which are in place

	Strongly agree	Agree	Uncertain	Disagree	Strongly Disagree
i) there are controls over the policy					
ii) there are controls over data processing system					
iii) There are different authorization stages on data processing					
iv) The controls over data processing are effective					
v) There is a procedures manual as a form of control					
vi) There is a continuous review of the system and the policy					

6 Would you consider the following to be the best practices to be adopted by MMCZ

	Strongly agree	Agree	Strongly disagree	Disagree	Uncertain
i)Ongoing Support from Top Management					
ii)improvement in technological advancement					
iii) Organizational Capacity in implementing the policy					
iv) design, develop and build a new system which suits the organizational requirements					
v)management involvement in policy implementation					
vi) buying a new system					

Appendix III

Interview Guideline.

Questions

1. What type of a data processing system policy does MMCZ have?
2. How was the data processing system policy formulated?
3. What are the implementation guidelines of the policy?
4. How is personnel adequately involved in policy implementation process?
5. What are the controls which are in place over the policy?
6. What led to controls in the organization?
7. What are the challenges being met by the Corporation in implementation of the policy?
8. How are the challenges being reviewed?
9. What is the best practice over data processing policy?