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Adoption of Accounting Information System and Financial Accountability in TVET Institutions in Eastern Region Kenya

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Abstract

The purpose of the study was to determine the effect of adoption of accounting information system on financial accountability in TVET institutions in Eastern Region Kenya. The target population was 69 participants, encompassing principals, Board of Governors (BOG) chairs, and finance officers from 23 TVET institutions within the Eastern Region. Census method was adopted and a mixed-method approach using a descriptive design was employed in this research. Questionnaires were used to collect primary data while scrutinizing audited financial statements to amass secondary data. The data was processed through a blend of descriptive and inferential statistical methods presented using tables and explanations. The questionnaire findings indicated that 24(41%) respondents strongly agreed and 11(19%) agreed that the adoption of an AIS had facilitated timely financial reporting in my institution (mean of 4.16). Additionally, 12(21%) respondents strongly agreed and 17(29%) agreed that implementing an AIS had augmented the efficiency of financial processes and data capturing in our institution (mean of 3.70). Further, 16(28%) respondents strongly agreed and 14(24%) agreed that an effective AIS improved the accountability of financial resources in the institution (mean of 3.67). The secondary results revealed that expenses had a mean of 4.21 and as well as debtors had a mean of 4.35. Nevertheless, the net profit had a low mean of 2.74. The Pearson correlation coefficient r=0.151** at $\alpha < 0.019$ and 99% significance level. On accounting information system, the study concluded that there was a significant effect of adoption of accounting information systems on financial accountability in TVET institutions in the Eastern region of Kenya. It was noted that the implementation of AIS had enabled most TVETs to report their financial standings on time due to efficient processing of information when inputted accurately. Therefore, it was considered an enhancer towards financial accountability in regards to the proper utilization of TVETs' institution. The study thus recommends that TVET management should provide more funding to strengthen the current accounting information systems from cyber-attacks. This will reduce malware attacks and siphoning of institutional funds to facilitate more efficient on bookkeeping and reporting, which are a function of ensuring financial accountability.

Keywords: *Accounting Information System, Financial Accountability, TVET institutions, Eastern Region, Kenya*

1.0 INTRODUCTION

Accountability is a crucial component in the functioning of Technical and Vocational Training Centers [TVETs] and the individuals within them. It holds them responsible for their actions and outcomes, particularly their stewardship of resources. This essence of accountability underpins reliable accounting and financial reporting, aiding in the efficient allocation of resources (Chitema, 2021). In education, particularly skills training, plays a pivotal role in enhancing employability, productivity, and the inclusive growth of an economy (Otache & Inekwe, 2023). As such, many countries have embarked on transforming their skills development policies and systems, with a key focus on TVET (Chepkoech et al., 2021).

Globally, countries have recognized and given TVET a high priority in their educational systems, according to a 2020 report by UNESCO, this group of countries also includes, among others, Belgium, Poland, Mexico, Bulgaria, Portugal, Thailand, Mauritius, Canada, and Ukraine. These countries have specific policies in place to enhance the growth of TVET and its acceptance within their societies. Regionally, a nation such as Uganda has provided a case in point for the role of TVET in job creation and reducing unemployment. According to the Ugandan Ministry of Labour and Social Development, the job market is incredibly competitive, with only 8000 job opportunities available annually for the 390,000 students who complete tertiary education each year (Mutebi et al., 2024). Additionally, the role of skills development in Kenya, especially through TVET, is pivotal for economic growth, poverty alleviation, and social inclusivity. However, despite the significant role of TVET in addressing labor market challenges, key policy documents often lack a clear strategy for leveraging TVET to achieve these outcomes (Paudel, 2019).

TVET, therefore, has been faced with the onerous task of responding to a myriad of challenges. These challenges include a rapidly increasing population; escalating youth unemployment; prohibitive education costs in the face of constrained resources; high rates of rural-urban migration; growing social and economic insecurity; reduction in employment opportunities due to economic liberalization and the advent of new technologies; and a heightened demand for accountability from the populace (Sifuna, 2020).

Meeting these challenges necessitates concerted efforts to enhance the effectiveness and relevance of TVET programs. This includes strengthening institutional capacity, improving the quality of TVET teaching, and addressing systemic issues like adequate funding. Therefore, a well-structured, responsive, and adequately funded TVET system is critical for Kenya's pursuit of national economic growth; global competitiveness; the successful implementation of Vision 2030; and the Big Four Agenda. An integral part of the information system framework is the accounting information system, which upholds the reliability and validity of the accounting process in TVETs (African Union, 2023). To optimize these systems, management establishes effective financial communication channels and gathers evidence from external stakeholders who could considerably affect organizational objectives. Successful management of information technology is critical to the accurate, ongoing recording and communication of financial information. It is also important that all members of the organization are acquainted with the system's details to ensure financial accountability (Thao, 2018).

Financial accountability refers to an individual's readiness to take responsibility for their financial actions, making it a desirable characteristic in various entities, including public officers, government agencies, and companies (Fuerst & Luetge, 2023). As a mechanism, accountability signified a process where individuals felt obliged to explain their actions to a third party that had the authority to evaluate those actions and potentially impose penalties

(Hussein & Ali, 2020). Lerner and Tetlock suggested that certain factors heightened the perception of accountability.

1.1 Problem Statement

In recent years, the Kenyan government and other stakeholders have shown significant commitment towards the financing of the TVET program. Approximately 30% of the annual government budget is dedicated to the education sector, emphasizing its importance (MoE, 2018). In 2021, the government demonstrated its resolve by injecting over Kshs 30 billion into the modernization and expansion of TVET institutions across the nation (Ngure, 2022). Nevertheless, financial accountability remained a challenge in several public TVET institutions. Instances of misappropriation and fraudulent practices were not uncommon, raising concerns over the effectiveness of the financial management and control systems in place (Ngaira, 2021). According to Ngaira (2022), instances of questionable ethics and conflicts of interest among auditors and board members were reported, further undermining financial transparency and accountability.

A report by the Ethics and Anti-Corruption Commission (2020) suggested that approximately 30% of funds allocated for the modernization and improvement of TVET institutions could not be satisfactorily accounted for by the respective accounting officers. It was noted that the absence of an internal audit function in some of these institutions significantly contributed to these corrupt and unethical practices. Findings from the Auditor General's (2020) review of financial statements from the Ministry of Education indicated potential significant losses of capitation funds intended for TVET institutions. The 2020/2021 financial assessments revealed a range of fraudulent practices, including inflated enrollment numbers, irregular fund allocations, questionable procurement processes, and unexplained expenditures (Auditor General, 2020). These practices persisted despite the presence of government-initiated internal control systems.

Enhanced financial accountability and effective internal control systems are key to safeguarding the significant investments made into these institutions, thus ensuring their ability to fulfill their mandate. It involves ensuring the transparency of financial transactions, developing robust oversight and monitoring mechanisms, and establishing stringent consequences for fraudulent practices. As such, the examination and assessment of these issues formed the basis of this study, with the ultimate aim of providing actionable recommendations to enhance financial accountability and efficiency in the management of TVET institutions in Kenya.

1.2 Purpose of the Study

To determine the effect of adoption of accounting information system on financial accountability in TVET institutions in Eastern region Kenya.

1.3 Research Hypothesis

$H_0$1: There was no significant effect of adoption of accounting information system on financial accountability in TVET institutions in the Eastern region of Kenya.

2.0 LITERATURE REVIEW

2.1 Theoretical Review

Accountability theory served as a powerful lens to examine decision-making processes and their subsequent outcomes. The theory argued that the external need to justify one's actions to a third party engendered a sense of responsibility, provoking individuals to critically and methodically reflect on their decisions. In this way, the anticipation of accountability led to more thoughtful and deliberate behavior (Lerner & Tetlock, 1999). The theory further elaborated on the dichotomous nature of accountability, portraying it both as a virtue and as a mechanism.

The four main tenets of accountability theory that included identifiability, expectation of assessment, awareness of monitoring, and social presence, were impacted by the architecture of information technology systems. These technological advancements fostered an enhanced sense of accountability among employees regarding organizational system security, without the need for intrusive interventions or comprehensive training (Fuerst & Luetge, 2023).

The concept of identifiability refers to an individual's awareness that their contributions would be traced back to them, revealing their identity. The expectation of evaluation denoted the belief that one's performance was scrutinized according to established standards, with potential consequences for not meeting those standards. Awareness of monitoring pertained to an individual's consciousness that their actions within a system were being observed. Lastly, social presence refers to an individual's awareness of the existence of others within the same system (Hussein & Ali, 2020).

2.2 Empirical Review

Aldegis (2018) examined the influence of the quality of accounting information systems and the interaction between the system's quality and organizational culture on users' perceived benefits. The findings indicated a positive correlation between the quality of the accounting information system and its perceived benefits, emphasizing the critical role of human resources orientation and cooperation in maximizing the benefits of accounting systems. Research in Sudan by Kabeyi and Olanrewaju (2022) explored both traditional and modern accounting systems and control methods in the electricity sector. They concluded that accurate and timely accounting information benefits users immensely. The study found that the reliability of accounting information directly influences decision-making, thus highlighting the importance of a robust accounting system and stringent control mechanisms (Kabeyi & Olanrewaju, 2022).

Further, Chaacha and Oosthuysen (2023) evaluated the dynamism of academic staff functionality in institutions of higher learning in South Africa. The study used a qualitative method of data collection to interact with the intended sources of information. This was whereby the study e-interviewed 9 respondents to find out that these institutions had provided digital infrastructure to support the academic staff in lecturing and administrative tasks such as accounting and reporting of financial statements. That notwithstanding, Chaacha and Oosthuysen (2023) decided to conduct an e-interview with a few numbers of respondents hence limiting the information that was derived and also conducting the process in a platform that was prone to digital malfunctions like network failure.

Locally, Ombima (2022) examined what brought about satisfaction of jobs in Kenya's higher education institutions' staff which was a case study of the United States International University [USIU] in Nairobi. One hundred and six staff answered the questionnaires and were included in the study through a proportionate stratified random sampling method. The majority of the respondents 20(27%) were academic staff like professors, senior lecturers, lecturers, and assistant lecturers while the minority were senior management staff 4(5%). Among the factors considered, user-friendly technology to digitalize the entire learning and administration role was paramount. Therefore, in regard to the administration role, accounting systems adopted enabled the reduction of workload and increased job satisfaction among the staff. However, Ombima (2022) considered only a case study of USIU which is a private university hence difficult to replicate the findings on other institutions of higher learning like public universities and TTIs.

3.0 METHODOLOGY

The target population was 69 participants, encompassing 23 principals, 23 Board of Governors (BOG) chairs, and 23 finance officers from 23 TVET institutions within the Eastern Region. Since the population was small, a census method was adopted, considering all respondents for the study. A mixed-method approach using a descriptive design was employed in this research. Questionnaires were used to collect primary data while scrutinizing audited financial statements to amass secondary data. The reliability of the research instruments was evaluated using Cronbach's Alpha, while factor analysis was conducted to gauge the validity of the constructs. The data was processed through a blend of descriptive and inferential statistical methods. Frequencies, averages, standard deviation, and variance were calculated as part of the descriptive statistical analysis. Data was analyzed using inferential statistics techniques, correlation analysis, and other tests methods. The findings were presented using tables and graphs.

4.0 RESULTS AND DISCUSSION

4.1 Response Rate

The study sampled and issued questionnaires to a total of 69 respondents who were 23 principals, 23 finance officers, and 23 BOG chairs. Their response rate is provided in Table 1.

Table 1: Response Rate

Respondents	Sampled	Response	Percentage
Principal	23	19	
Finance officer	23	23	
BOG chair	23	16	
Total	69	58	84%

Table 1 indicates that 58 respondents returned filled-in questionnaires which is 84%. The specific respondent's category included 19 principals, 23 finance officers, and 16 BOG chairs. The results imply that the study had a high response rate since Wu (2022) stated that when the returned questionnaires number was above 70%, it signified an excellent response rate.

4.2 Reliability Results

The study conducted a pilot test and issued pilot test questionnaires to six respondents whose results are provided in Table 2.

Table 2: Reliability Results

Research Instruments	Pilot Population	Cronbach Alpha
Questionnaires	6	0.897

Table 2 indicates that the Cronbach alpha coefficient was 0.897. According to Mo et al. (2023), reliability is mainly obtained on the one hand, when the Cronbach alpha coeffects are more than 0.7 but less than 1. On the other hand, unreliability is mainly detected when the coefficients are less than 0.7. Therefore, the results indicate that the coefficient was above 0.7 indicating that the questionnaires were reliable.

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4.3 Descriptive Results of Financial Accountability

Financial accountability was the dependent variable and was measured through various indicators like adequate funding for essential services, efficient service delivery, adherence to fiscal procedures, transparency, data-driven decision-making, grievance redress, budgetary, and reporting. The study collected secondary data from financial reports and also administered questionnaires to the respondents. Table 4.9 provides the secondary data results.

Table 3: Secondary Data of Financial Accountability

Variable	No of TVETs	Mean
Gross profit	23	3.92
Expenses	23	4.21
Net profit	23	2.74
Debtors	23	4.35
Creditors	23	3.82

Table 3 indicates that expenses had a mean of 4.21 and as well as debtors had a mean of 4.35. Nevertheless, the net profit had a low mean of 2.74. The results imply that TVET institutions ensured that they were financially accountable as much as possible. However, their expenditure was rather high in comparison to their income level. This could be ascertained due to the huge number of unsettled debts mostly from unpaid school fees from the students.

Therefore, this meant that the school incurred high expenditure trying to sustain the students some of them had not fully paid their school fees, thereby reducing the net profit significantly. Comparatively, Ngure (2022) established as the TVET was undergoing evolution, there was an increasing need to address the high debt in form of school fees from students and how it affected the development of the institutions. Notably, Ngure (2022) complained that when the management did not emphasize prompt payment of school fees, technical institution's resources were stretched resulting in increased expenditure vis a vis the income of the school.

4.4 Descriptive Results of Accounting Information System

Accounting Information System was an independent variable and was measured through various indicators like quality of information, completeness, timeliness, data capture, and automation of operations. The study administered questionnaires to the respondents and the results are provided in Table 4.

Table 4: Descriptive Statistics of Accounting Information System

Statements N=58	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean
Timely financial reporting	9 (16%)	8 (14%)	6 (10%)	11 (19%)	24 (41%)	4.16
Accountability of financial resources	7 (12%)	13 (22%)	8 (14%)	14 (24%)	16 (28%)	3.67
Precision of recording and reporting	7 (12%)	15 (26%)	15 (26%)	13 (22%)	8 (14%)	3.02
Completeness of the financial reporting	6 (10%)	19 (33%)	6 (10%)	11 (19%)	16 (28%)	3.31
Increased efficiency of financial processes	10 (17%)	14 (24%)	9 (16%)	13 (22%)	12 (21%)	3.70

Table 4 indicates that 24(41%) respondents, strongly agreed and 11(19%) agreed that the adoption of an AIS had facilitated timely financial reporting in my institution (mean of 4.16). Additionally, 12(21%) respondents, strongly agreed and 17(29%) agreed that implementing an AIS had augmented the efficiency of financial processes and data capturing in our institution (mean of 3.70). Further, 16(28%) respondents, strongly agreed and 14(24%) agreed that an effective AIS improved the accountability of financial resources in the institution (mean of 3.67).

The results imply that the implementation of AIS enables most TVETs to report their financial standings on time due to efficient processing of information when inputted accurately. Therefore, it was considered an enhancer towards financial accountability in regards to the proper utilization of TVETs' institution. The same sentiments were shared by Rambau and Henning (2020) when they established that adoption of various accounting software had made the entire bookkeeping process easy to implement and early detection of double entry errors. Further in support Souza and Zwicker (2017) revealed that reports provision was quicker since the adoption of various AIS enabled accounts department to generate the reports immediately on request.

4.5 Pearson Correlation of Accounting Information System

The study used Pearson Correlation to test the null hypothesis that stated that there was no significant effect of adoption of accounting information system on financial accountability in TVET institutions in Kenya. Table 5 provides the results.

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Table 5: Pearson Correlation of Accounting Information System

		Financial Accountability	Accounting Information System
Financial Accountability	Pearson Correlation	1	.151
	Sig. (2-tailed)		.019
	N	58	58
Accounting Information System	Pearson Correlation	.151	1
	Sig. (2-tailed)	.019	
	N	58	58

**. Correlation is significant at the 0.01 level (2-tailed)

Table 5 indicates that the Pearson correlation coefficient r=0.151** at $\alpha < 0.019$ and 99% significance level. Therefore, since the correlation values were less than 1 and significance level was less than 0.05, the study rejected the null hypothesis. The results implied that through the adoption of AIS, quality of information, completeness, timeliness, data capture, and automation of operations were effectively implemented resulting in financial accountability. Similar to the results, Rambau and Henning (2020) also ascertained a positive correlation between AIS and the accountability of South African higher learning institutions.

4.6 Summary

The questionnaire findings indicated that 24(41%) respondents strongly agreed and 11(19%) agreed that the adoption of an AIS had facilitated timely financial reporting in my institution (mean of 4.16). Additionally, 12(21%) respondents strongly agreed and 17(29%) agreed that implementing an AIS had augmented the efficiency of financial processes and data capturing in our institution (mean of 3.70). Further, 16(28%) respondents strongly agreed and 14(24%) agreed that an effective AIS improved the accountability of financial resources in the institution (mean of 3.67). The secondary results revealed that expenses had a mean of 4.21 and as well as debtors had a mean of 4.35. Nevertheless, the net profit had a low mean of 2.74. The Pearson correlation coefficient r=0.151** at $\alpha < 0.019$ and 99% significance level.

5.0 CONCLUSION

On accounting information systems, the study concluded that there was a significant effect of adoption of accounting information systems on financial accountability in TVET institutions in Eastern region of Kenya. It was noted that the implementation of AIS had enabled most TVETs to report their financial standings on time due to efficient processing of information when inputted accurately. Therefore, it was considered an enhancer towards financial accountability in regards to the proper utilization of TVETs' institution.

6.0 RECOMMENDATIONS

The study's recommendations on accounting information systems are that TVET management should provide more funding to strengthen the current accounting information systems from cyber-attacks. This will reduce malware attacks and siphoning of institutional funds to facilitate more efficiency in bookkeeping and reporting, which are a function of ensuring financial accountability. The TVET accounts department management should enhance more in-job training, conferences, and seminars to equip its staff on the AIS. This will sharpen their accounting skills such that they can reduce work-related errors and improve of reporting mechanism as per demand.

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