

CATHOLIC UNIVERSITY COLLEGE OF GHANA

USER PERCEPTIONS OF GHANA INTEGRATED FINANCIAL
MANAGEMENT SYSTEM (GIFMIS) ON FINANCIAL
ADMINISTRATION ON PUBLIC SECTOR ORGANIZATIONS: A CASE
STUDY OF DORMA EAST DISTRICT

VICTOR BADU GYAMFI

2020

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STUDY OF DORMA EAST DISTRICT

BY

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Administration, Catholic University College of Ghana, in partial fulfilment of
the requirements for the award of Master of Business Administration degree in
Accounting

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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature:..... Date:.....

Name: Victor Badu Gyamfi

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guidelines on supervision of dissertation laid down by the Catholic University College of Ghana.

Supervisor's Signature:..... Date.....

Name: Dr Patrick Ohemeng Gyaase

ABSTRACT

The study was designed to find out the perceptions users of GIFMIS hold on financial administration in the public sector organisations in the Dormaa East District. Descriptive survey design was adopted for the study. A population of sixty was targeted the study and census was used to select them. The 60 respondents, comprised Accounting Staff, Budget Officers, Internal Auditors and Human Resource Management Officers. A set of questionnaires was used to gather the primary data. Data analysis was done with both descriptive (frequencies, percentages, means and standard deviations) and inferential (regression) statistical tools. The study revealed, among other things, that users of GIFMIS in the district hold the perceptions that GIFMIS reduces corruption, it is also a challenge to conservative workers, and in addition ensures timely financial reporting. Again, it came out that the implementation of GIFMIS in the public institutions in the district is faced with some challenges including; lack of computers and their accessories, poor networking, and frequent power outages. Also, it was revealed that GIFMIS is beneficial to financial administration in the public institutions in the district. It is recommended, among other things, that authorities in Dormaa East do more in order to realize the full purpose of GIFMIS in the district. Also, the authorities in Dormaa East District should show enough commitment to the implementation of GIFMIS by way of providing enough computers and their accessories, reliable power supply and network to the institutions in the district to work with.

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DEDICATION

To my late father, Mr. Samuel Badu, my mother Comfort Agyeiwaa, my late
sister Amankwaa Victoria and again to my three children, Badu Gyamfi
Brookly, Agyei Gyamfi Sergius and Gyamfi Janecia.

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CHAPTER ONE

INTRODUCTION

Corruption has become a canker in Ghana. Collective efforts are therefore needed to minimize or nip this problem in the bud. According to Rahman (2018), corruption exists in all branches of Ghanaian government, and there is often a lack of accountability, and the culprits often enjoy impunity. It is in no doubt that this canker is drawing back the development of the country. Successive governments have therefore attempted to deal with the menace by introducing laws and procedures for proper and transparent management of public funds.

The most current of government's interventions in this direction is Ghana Integrated Financial Management Information Systems (GIFMIS), whose purpose is to ensure effective financial management and to avoid corruption in the public sector. Since GIFMIS is novel to workers in the public sector, the employees may form perceptions about it that have not been made known. It is therefore worthy to investigate the perceptions these workers hold on GIFMIS in order to shape the programme for the good of the country.

Background to the Study

Governments, over the years, have put in efforts to ensure proper management of the public fund. This has led to the need for the introduction of GIFMIS in Ghana. According to Olurankinse and Oloruntoba (2018), initially, the implementation of GIFMIS was done correctly in some government institutions for example in the central bank and the ministries, but this has not been met with resounding success in other government agencies. One major problem affecting the economy is the poor financial management systems

across all institutions of government. GIFMIS is an information system that tracks financial events and summarizes financial information. In its basic form, it is more than accounting system configured to operate according to needs and specifications of the environment in which it is installed. It refers specifically to the computerization of the public financial management processes, from budget preparation and execution to accounting and reporting with the help of integrated system for financial management of line ministries, spending agencies and other public sector operations (USAID, 2008). GIFMIS is concerned with automating public financial management i.e. computerization of the entire public sectors in response to the increasing volume of data or information that need to be processed. In a nutshell, integration implies that the system has the following basic features:

- i. Standard data classification for recording financial events
- ii. Internal controls over data entry, transaction processing and reporting
- iii. Common processes for similar transactions and a system design that eliminates unnecessary duplication of data entry GIFMIS stores, organizes and makes access to financial information easy.

It not only stores all the financial information relating to current and pass years' spending, but also stores the approved budgets for these years, details on inflows and outflows of funds as well as complete inventories of financial assets e.g. equipment, land and building (Olurankinse & Oloruntoba, 2018). The public sector, especially, that of developing economies are often perceived to be most corrupt, inefficient, and lack accountability. The general negative perception people have regarding the public sector sometimes put pressure on

governments to come with more pragmatic measures that aim at curbing the perceived menace at the public sector (Yusif, 2019). It is in this direction that the Government of Ghana introduced GIFMIS in the year 2015. However, Public Educational Institutions and Public health institutions are not using the GIFMIS perhaps due to some of these perceived challenges users go through, viz: Lack of adequate training on the part of the users, Lack of internet facilities, Lack of logistics such as computers, and low level of knowledge about computing.

The Controller and Accountant General has enrolled all the Ministries and Department (MDAs) into the GIFMIS including the Health and Education Directories. Following this, it is probably expected that budget officers will be able to prepare their Annual Budget on time, accountants will also be able to prepare their Financial Statements and returns on time, auditors on the other hand will be able to audit all Ministries Departments and Agencies within stipulated time, Human Resource (HR) Department will be able to recruit and pay employees on time. Ghost names on public payroll, corruption, fraud and mismanagement of public funds will be reduced.

Statement of the Problem

Governments, all over the world, seek proper accountability from its stewards or people to whom they have assigned some responsibility. It is in this regard that a number of countries in Africa have embarked on implementing GIFMIS. Some of the countries in which GIFMIS is successful include Tanzania, Mauritius, South Africa, Uganda, The Gambia and Sierra Leone (GIFMIS, 2016). In Ghana, the Government recognizes, nevertheless, that

additional challenges remain and that public expenditure management needs to be further strengthened to

- i. build an integrated budget based on programmes that are clearly linked to key development objectives;
- ii. ensure greater accountability from budget holders;
- iii. allow greater emphasis on budget outcomes and impact; and
- iv. identify and address remaining sources of leakage in budget execution in order to strengthen efficiency of public expenditures (GIFMIS, 2016).

According to the Donkor (2019), government launched the Ghana Integrated Financial Management Information System (GIFMIS), as part of the Public Financial Management Reform. Under the auspices of the Ministry of Finance and the Accountant General's Department, GIFMIS is meant to replace all stand-alone Legacy Financial Management System at the Ministries, Department, Agencies, (MDAs) and the Metropolitan, Municipal and District Assemblies (MMDAs). It is aimed at achieving improved comprehensiveness, transparency and effective management of public financial resources in line with the government's efforts of creating a more business-friendly environment and invariably through improved fiscal discipline. More importantly it is to contain budget deficit as well as eliminate corruption while promoting good governance (Donkor, 2019).

In this regard, Ngnenbe and Beney (2017) asserted that the implementation of GIFMIS would help to clamp down on corrupt practices in the public sector and plug revenue leakages in MMDAs. According to Ngnenbe and Beney, the finance Minister announced that GIFMIS will be implemented

in 156 Metropolitan, Municipal and District assemblies (MMDAs) across the country latest by March, 2018.

Obviously, many government institutions have been enrolled into the GIFMIS programme. The users probably have perceptions of the programme which have not been made known. Perhaps, some of their perceptions include but not limited to lack of proper training on the programme, lack of access to internet and electronic infrastructure, resistance to change, and the programme being disadvantageous to some workers.

Kwaakye (2015), carried out a study on the benefits and challenges of Integrated Financial Management Information System for G.E.S Obuasi Municipal found that lack of enough resources and personnel, frequent power cuts, resistance to change by some staff, lack of skills in IT, and low coverage of the programme to all the departments of GES. Asah (2014) also carried out another study on the Ghana Integrated Financial Management Information System (GIFMIS) in Public Sector Procurement in Ghana and revealed among others that, breakdown in connectivity and network stability is a challenge some of the users of the programme faced. With the studies conducted on GIFMIS so far, no or little have been done on user perceptions on this subject. Against this background, the study was set out to assess user perceptions on accounting information System (GIFMIS) on Financial Administration on Public Sector Organisations in the Dormaa East District.

Purpose of Study

The general purpose of the study was to find out the perceptions users of GIFMIS hold on financial administration in the public sector organisations in the Dormaa East District.

Research Objectives

1. To find out the perceptions of users of GIFMIS on financial administration in the district so that any ill impressions about it could be addressed.
2. To find out the challenges in the utilization of GIFMIS in the public institutions in the district so that recommendations are given to address them to ensure smooth running of the programme.
3. To explore the benefits of GIFMIS for the public institutions in the district so that other institutions could be encouraged to adopt the programme.

Research Questions

To successfully conduct this study, the following research questions have been posed.

1. What are the perceptions of users of GIFMIS on financial administration in the public institutions in district?
2. What are the challenges in the utilization of GIFMIS in the public institutions in the district?
3. What are the benefits of GIFMIS for the public institutions in the district?

Significance of the Study

The findings of this study would inform policy makers to create more awareness of GIFMIS in order to erase the ill impression users may hold about it. This would help to achieve the objectives of the introduction of this programme. Again, the findings would help government to restructure GIFMIS

to make its use convenient to all accounting personnel in the in the public institutions.

Finally, the findings would help the accounting personnel in the Dormaa East District to appreciate the relevance of GIFMIS and use it to help in the fight against corruption and other financial malpractices.

Delimitation

The study was delimited to all public sector institutions in the Dormaa East District. These institutions comprised; Mansen Senior High School, Wamanafo Senior High/Technical School, Dormaa East District Hospital and Health Directorate, and the Dormaa East District Assembly. These institutions were selected because of their use of the GIFMIS programme.

The population for the study comprised; internal auditors, budget officers, human resource management and the accounting personnel in the district. These persons were selected because they are always involved in the accounting processes in the public institutions in the district. The scope of content of the study was also delineated to user perception of Accounting Information Systems (GIFMIS) on financial administration in public sector organisations in the Dormaa East District.

Limitations

Despite the decision to put in much effort, energy, enthusiasm and resources to comprehensively conduct this study, however, some limitations are envisaged. Due to the fact that the study area was limited to only the Dormaa East District, it would be difficult to generalize the findings to cover the other districts in the country. It may be likely that other interesting findings would emerge if the study area was widened. Notwithstanding, districts that share

common characteristics with Dormaa East can adapt the findings to suite their situation. Again, due to the inflexible nature of the research design, it was not be possible to ask further questions for clarification of some issues that emerged on the field. But then, the questionnaire items were developed to adequately cover the intended topics for the study.

Organization of the Study

The rest of the study was organized into four chapters. Chapter Two presented related literature reviewed for the purpose of this study. It discussed topics such as the Empirical Review, Theoretical framework, Conceptual Framework, The Accounting Information System, Types of Accounting Systems, Integrated Financial Management Information Systems, The Evolution of Financial Management Systems in Ghana, The Ghana Integrated Financial Management Information System, The Benefits of GIFMIS, and GIFMIS Challenges. Chapter Three was devoted to the methodology adapted for the study. It dealt with the research design, population, sample and sampling procedure, the instruments for data collection, data collection procedure, and data analysis plan. Chapter Four was reserved for the presentation, discussion and interpretation of the results of the study. Then Chapter Five contained the summary, conclusion, recommendations, and suggested areas for further research.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter critically digests literature related to the study. This has been necessary for the identification of some of the observations made by other researchers and writers on the perceptions of users about Ghana Integrated Financial Management System (GIFMIS) on financial administration on public sector organizations. Literature is reviewed under the following headings: Empirical Review, Theoretical framework, The Evolution of Financial Management Systems in Ghana, Integrated Financial Management Information Systems (IFMIS), Modules of IFMIS, The Ghana Integrated Financial Management Information System (GIFMIS), Specific PFM Problems to be addressed by GIFMIS, The Benefits of GIFMIS, and Challenges of GIFMIS.

Theoretical Framework: The Information Systems Success Model

This is an information systems (IS) theory which seeks to provide a comprehensive understanding of IS success by identifying, describing, and explaining the relationships among six of the most critical dimensions of success along which information systems are commonly evaluated. According to Wikipedia (2016), initial development of the theory was undertaken by DeLone and Mclean in 1992. It was further in response to feedback received from other scholars working in the area. The IS success model is considered to be one of the most influential theories in contemporary information systems research.

Dimensions of IS Success

The IS success model identifies and describes the relationships among six critical dimensions of IS success: information quality, system quality, service quality, system use/usage intentions, user satisfaction, and net system benefits.

Information quality

Information quality refers to the quality of the information that the system is able to store, deliver, or produce, and is one of the most common dimensions along which information systems are evaluated. Information quality impacts both a user's satisfaction with the system and the user's intentions to use the system, which, in turn, impact the extent to which the system is able to yield benefits for the user and organization. Therefore, if users of GIFMIS are satisfied with the system, it will have an impact on the success of the organization. However, if users are unsure of the quality of the system, it becomes difficult for them to use it to yield the intended benefits.

System quality

As with information quality, the overall quality of a system is also one of the most common dimensions along which information systems are evaluated. System quality indirectly impacts the extent to which the system is able to deliver benefits by means of mediational relationships through the usage intentions and user satisfaction constructs.

Service quality

Along with information quality and system quality, information systems are also commonly evaluated according to the quality of service that they are able to deliver. Service quality directly impacts usage intentions and user

satisfaction with the system, which, in turn, impact the net benefits produced by the system. In this sense, users of GIFMIS will assess the quality of the system through the quality of network available for them to transmit information easily and faster from their various institutions to headquarters. Whereas poor network frustration gives bad impression about system, good and enabling network will give a positive impression about GIFMIS.

System use/usage intentions

Intentions to use an information system and actual system use are well-established constructs in the information systems literature. In the IS success model system use and usage intentions are influenced by information, system, and service quality. System use is posited to influence a user's satisfaction with the information system, which, in turn, is posited to influence usage intentions. In conjunction with user satisfaction, system use directly affects the net benefits that the system is able to provide. For personnel in the public service in the Dormaa East District to willingly use GIFMIS, they will consider the quality of the system and service quality. However, because it is government's programme imposed on all personnel in financial management positions, they have no option than to use it or find an excuse. In this regard, a tenable excuse could be poor service quality.

User satisfaction

User satisfaction directly influences the net benefits provided by an information system. System satisfaction refers to the extent to which a user is pleased or contented with the information system, and is posited to be directly affected by system use. When all equipment necessary for the implementation of GIFMIS in the Dormaa East District are provided for the personnel to work

with, they will be satisfied and that will culminate into realizing the full benefit of the programme by all stakeholders.

Net system benefits

The net benefit that an information system is able to deliver is an important facet of the overall value of the system to its users or to the underlying organization. In the IS success model, net system benefits are affected by system use and by user satisfaction with the system. In their own right, system benefits are posited to influence both user satisfaction and a user's intentions to use the system. In this regard, the personnel in the public institutions with the intentions to use GIFMIS want to satisfy their curious minds with the benefits of the programme from the earlier users. Figure 1 gives a pictorial representation of Information Systems Success Theory.

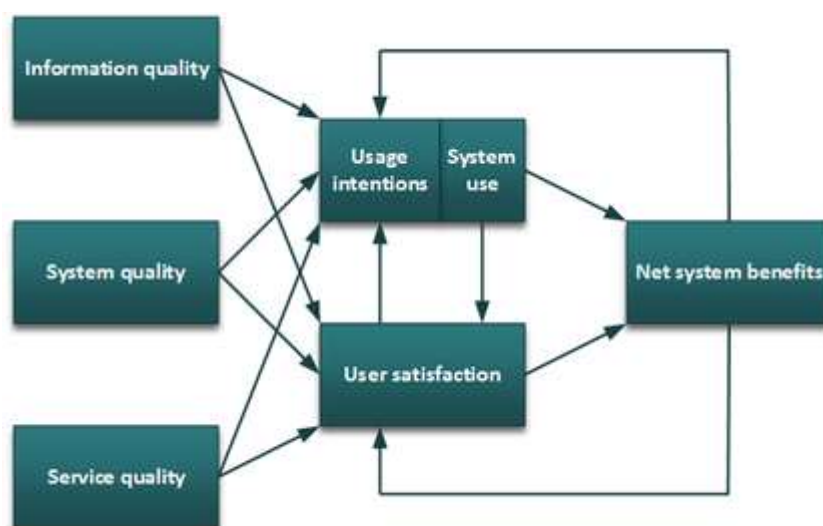


Figure 1: Information systems success model

An Information System Defined

An information system is a set of formal procedures by which data are collected, processed into information, and distributed to users. Notice that two broad classes of systems emerge from the decomposition: the accounting

information system (AIS) and the management information system (MIS) (Hall, 2011). ZiGLink IT (2018) also said an Information System (IS) can be any organized combination of people, hardware, software, communications networks, data resources, and policies and procedures that stores, retrieves, transforms, and disseminates information in an organization.

MIS and AIS functions are integrated to achieve operational efficiency. The distinction between AIS and MIS centers on the concept of a transaction. The information system accepts input, called transactions, which are converted through various processes into output information that goes to users. Transactions fall into two classes: financial transactions and nonfinancial transactions.

Accounting System Defined

Accounting system is being defined by Horngreen (2010) as “a set of records procedures and equipment that routinely deals with the events affecting the financial performance and position of the entity”. In a more detailed definition, Helmkamp et al, (2003) state that “an accounting system is collection of business forms (also called source documents), records procedures, management policies and data processing methods used to transform economic data into useful information.” These definitions actually entail a wide range of activities which go into an accounting system and, as such, all aspect of business entity as a whole. These activities may involve records and recording of business transactions with prescribed procedures laid down by management policies as well as data processing methods.

They also aid in transforming raw economic data into useful information. A holistic definition was given by Hermanson et al, (2001). They

stated that “an accounting system consists of the methods and records established to identify, assemble, analyse, classify, record and report an entity’s transactions to provide a complete, accurate and timely financial information.” A critical look at these definitions indicates that they took into consideration the steps involved in creating accounting information, which are very vital in any accounting system. It further considered some unique characteristics of an accounting system, which are very much important to the stakeholders, and other users of the accounting information. In a more simplified term, for an accounting system to be adequate it must show certain qualities, which Hermanson noted to be complete, adequate and timely. These qualities will enable the accounting information provided to meet the needs and aspirations of management, stakeholders as well as other interested parties. Thus, where these qualities are exhibited, all the parties will be satisfied with the accounting system and the finish product is to provide financial information. From all the definitions provided and analyzed so far, it is clear that various component parts are put together under certain specified managerial policies in an accounting system so that managerial objectives are achieved.

The Accounting Information System (AIS)

Accounting Information System (AIS) is an information subsystem within an organization that accumulates information from the entity’s various subsystems and communicates it to the organisation’s information processing subsystem (Adong, 2019). The accounting information system traditionally focused on collecting, processing, and communicating financial-oriented information to an organization’s external parties (such as investors, creditors, government, and bankers) and internal parties (principally management). AIS

subsystems process financial transactions and nonfinancial transactions that directly affect the processing of financial transactions. For example, changes to customers' names and addresses are processed by the AIS to keep the customer file current. Although not technically financial transactions, these changes provide vital information for processing future sales to the customer (Hall, 2011).

Also, in the view of Bodnar (as cited in Fitrios, 2016), accounting information system is a collection of resources such as people and equipment, which are designed to alter financial data and other data into information to be communicated to various decision makers.

Generally, GES which is a department within Ghana government set-up has the same role as in other organisations that provide financial and non-financial information to its external and internal parties.

Types of accounting systems

Business Dictionary defined an Accounting System as an organized set of manual and computerized accounting methods, procedures, and controls established to gather, record, classify, analyze, summarize, interpret, and present accurate and timely financial data for management decisions.

Debitoor's accounting dictionary defined an accounting system as the system used to manage the income, expenses, and other financial activities of a business. An accounting system is how you keep your business's records. You would put into your accounting system transactions such as invoices, money spent from the business's bank account, bills from suppliers, and money you've spent yourself on business costs (Accounting Glossary).

Financial transactions are recorded, processed and presented to generate financial statements that are useful to the readers, in making decisions. Traditionally, accounting is done manually, by a trained accountant, with the use of registers, account books, vouchers etc. But with the emerging technology, nowadays, computerized accounting is in vogue, due to its accuracy, convenience and speed. Both manual and computerized system is based on the same principles, conventions and concept of accounting. However, they differ only in their mechanism, in the sense that manual accounting uses pen and paper, to record transactions, whereas computerized accounting makes use of computers and internet, to enter transactions electronically (Surbhi, 2018).

The Evolution of Financial Management Systems in Ghana

In seeking to enhance the achievement of aggregate fiscal discipline, strategic resource allocation and efficient service delivery, Ghana embarked on a PFM reforms journey some two decades ago. To this end, the current wave of Ghana's PFM reforms began in 1997-98 with the launching of the Public Financial Management Reform Programme (PUFMARP) (Abdulai, 2020). The Programme, which was Ghana's first significant attempt at a more comprehensive approach to PFM reforms, was aimed at the development of integrated Budget and Public Expenditure Management System (BPEMS).

The BPEMS was meant to integrate for the first time Ghana's budget preparation and implementation with its financial accounting and reporting as well as cash management. In addition to BPEMS, the PUFMARP was also aimed at reforming such, other PFM activities, as revenue management, aid and debt management, auditing, procurement, fiscal decentralization, legal and regulatory framework, as well as the development of integrated

personnel and payroll database. The PUFMARF, which ended in 2002-3, was noted to have been a failure because it ‘suffered from major delays and setbacks that resulted from the lack of a coherent strategy and ownership among the key stakeholders’ (Dener, Watkins & Dorotinsky, as cited in Abdulai, 2020). The need for a coherent strategy in the implementation of its PFM reforms led Ghana into developing its ‘short and medium-term PFM Action Plan (ST/MTAP)’ following the 2006 PEFA assessment of the country’s PFM system.

The short-term aspect of the action plan focused on correcting the wrongs of BPEMPS’ implementation while the medium-term aspects concentrated on aligning the focal areas and key objectives of ST/MTAP with the indicators or key results of the 2006 PEFA assessment. This alignment resulted in the reformulation of the Ghana Project to include an additional component called the GIFMIS. This GIFMIS component, which was a project in its own right, was implemented from July 1, 2010, to December 31, 2014. The GIFMIS Project which was aimed at undertaking PFM activities deemed necessary at ‘improving the efficiency and transparency of government financial management functions using ICT based tools’ (World Bank Report, 2016).

An independent post-completion performance assessment of the Ghana Project revealed that the GIFMIS component was successful in operationalizing Integrated Financial Management Information System of Ghana in all the 33 Ministries, Departments and Agencies (MDAs) located in Accra, the capital city, and 250 Spending Units (SUs) located across the country, including 10 Regional Treasuries (World Bank Report, 2016). These

MDAs and SUs are now able to process their Consolidated Fund transactions, which at the time represented almost 66% of total public expenditure, through this IT-based system (World Bank Report, 2016). The GIFMIS component had also achieved a seamless linkage of Ghana's budget preparation, accounting and reporting modules. These successes were triangulated using the 2009 and 2012 PEFA assessments results. In spite of these achievements, the implementation of the GIFMIS component could not cover other public funds such as 'the Internally Generated Funds (IGFs), Statutory Funds, Extra-Budgetary Funds and the Donor Funds' (World Bank Report, 2016).

Besides, the implementation of GIFMIS was not underpinned by 'a comprehensive PFM Reforms Strategy' (Dener, Watkins & Dorotinsky, as cited in Abdulai, 2020). This lack of a comprehensive PFM Strategy and the inability of the GIFMIS to cover all the public funds as well as the transactions of sub-national government institutions led to rollover of GIFMIS activities into a new, but a separate, project called the Public Financial Management Reforms Project (PFMRP). The new project, which began in May 2015, was preceded by the development and launching of Ghana's PFM Reforms Strategy in April 2015. The PFM Strategy, which set forth Ghana's PFM Reforms agenda for the next 4-years to December 2018, had six thematic areas. The first of this has to do with achieving budget credibility. The second is that of enhancing comprehensiveness and transparency in PFM. The third is that of improving MDA and sectorial management by developing a PBB system. The fourth is about improving control, predictability, accounting and reporting of budget execution. The fifth bordered on strengthening Treasury/Cash Management by consolidating the development of the TSA. The

sixth and final thematic area dealt with enhancing auditing and risk management by strengthening internal and external audit and parliamentary scrutiny. The PFMRP had a Project Development Objective (PDO) of ‘improving the budget management, financial control and reporting of the Government of Ghana’ and it seeks to do so by ‘building on [the] PFM systems and tools accomplished in the GIFMIS project’ (World Bank Report, 2015). The Project is aimed at contributing to Ghana’s effort in ‘enhancing fiscal discipline, strategic allocation of resources and service delivery efficiency’(Dener, Watkins & Dorotinsky, as cited in Abdulai, 2020). The Project is being implemented along the four main components of enhancing budget credibility, PFM systems and control, reinforcing financial oversight and accountability, and PFM reform coordination and change management.

The Ghana Integrated Financial Management Information System (GIFMIS)

GIFMIS is an integrated computerized financial management system for: Budget Preparation, Budget Execution (Accounting and Financial Reporting, and Cash Management), Assets management, and Human resource and payroll management.

The aim of GIFMIS project

The aim is to establish an **Integrated ICT-based PFM Information Systems** in Ghana at the MDAs located at National, Regional, and District levels and MMDAs to improve efficiency in public financial management.

Specific PFM problems to be addressed by GIFMIS

1. Lack of interface/integration between various PFM Systems
2. Inadequate budgetary controls over public expenditure

3. Lack of transparency in budget execution
4. Poor record keeping on public financial transactions.
5. Undue delays in processing transactions due to cumbersome manual processes.
6. Lack of reliable data for effective fiscal planning due to weak accounting and fiscal reporting system.
7. Delays in financial reporting, especially at the National level.

GIFMIS budget modules

1. **Hyperion Planning Plus** – For Strategic Planning aspect of the Budget preparation process as well as analysis of the budget, e.g Sensitivity and what if analysis.
2. **Hyperion Public Sector Planning and Budgeting** – for Costing.
3. **Hyperion Project Financial Planning** – for Project management including contract management

GIFMIS financial modules

1. **Purchasing** - for Purchase Requisition, Purchase Order, SRA
2. **Accounts Payable** - for preparing PVs, creating accounting (i.e Dr & Cr.) and tracking liabilities.
3. **Cash Management**- for making Payments, Bank Reconciliation, cash forecasting, etc.
4. **Accounts Receivable**- for recording & tracking of revenue
5. **Fixed Assets Module**- for managing fixed assets register through recording, tracking and accounting for fixed assets
6. **General Ledger**- repository of all accounts which holds the budget and facilitates GIFMIS financial reporting

GIFMIS HRMIS modules

1. **Employee Profile Management:** For maintenance of the main bio data of employees from appointment to attrition in the areas of Employee Appointment, Employee record maintenance and Employee promotion.
2. **Establishment Management:** For the management of Organisations, Locations, organizational hierarchies, Grades, Jobs, Positions and position hierarchies. This facilitates position control at Public Service Commission level where no MDA/MMDA on the HRMIS will exceed the established/approved staffing levels without approval from their appointing authorities and the Public Services commission.

The benefits of GIFMIS

Hove and Wynne (2010), opined that GIFMIS is a tool that assists the management in promoting accountability, allocating and use of public resources to improve efficiency and effectiveness of public expenditure programmes. According to Nzomo (2013), Accounting Information Systems are an important mechanism for organizations' effective management, decision-making and controlling activities. It is an effective decision-making tool for controlling and coordinating the activities of an organization. The management is capable of exercising financial control over expenditures, ensure accountability and transparency in the budget cycle and also ensures that financial events are monitored through automated system. As a management tool, GIFMIS supports a change management programs (Diamond & Khemani, 2006). It is officially accepted as a worldwide financial and budget reform. As a management tool, the GIFMIS helps the management to control budget deficit and aggregate spending.

GIFMIS provides the decision-makers with financial and non-financial information to perform their managerial functions. GIFMIS provides accurate, consistent and timely budgeted information for financial managers in their decision-making (Rodin-Brown, 2008). Automating the accounting and budget management system for a government ensures quality of information which the GIFMIS makes it available at financial management stages, including; financial reporting and auditing, budgeting, treasury management (Dorotinsky & Matsuda, 2001).

GIFMIS permits users operating under the system to use the network and retrieve the information that are useful for their work. A category of reports can be produced to address variety of cash flow problems, accounting, auditing, day-to-day management concerns, budgeting, funding, treasury activities (Rozner, 2008). This system covers the core and non-core functionality of the GIFMIS. It varies from the general ledger to a more detailed systems involving, accounts receivable or payable, cash management, budgeting, commitment control, debt, assets and liability management, procurement and purchasing, revenue management, human resource management and payroll (Rozner, 2008). Diamond and Khemani (2006) asserted that the function of GIFMIS is to integrate, organise, process and make financial information available to departments within the budget units on a routine basis. The system is capable of producing the needed information accurately, and at the right time. It will cease to be useful if the system does not perform the functions as expected. Public financial management is improved in various ways, but the purpose is to ensure credibility and confidence of the budget through clear and reliable information.

Chene (2009) opined that the motive behind the GIFMIS implementation is to enhance the budgetary planning and execution by providing decision-makers an accurate and timely data for budget management. A more regulated and achievable budgeting process is permitted which enhances the full integration and control over budget execution data.

The main benefit of GIFMIS is that, it can be used to detect fraud and eschew corruption. A well-designed GIFMIS has certain characteristics that help to control excessive payments, theft and fraud (Chene, 2009). It includes; electronic systems to identify ghost names, rules for disbursement of cash, monitoring of activities that are likely to be suspicious, automated cross-referencing of payroll, social security, SSNIT, bank codes and account numbers for fraud and identification of exceptions to normal operations, cross-referencing of assets purchased to detect theft.

GIFMIS challenges

There are factors that account for slow implementation of GIFMIS in the country. One of the main challenges of GIFMIS is lack of adequate human resource. To curb this problem, the public service organisations need to organised workshops and training programs regularly which can take a long period of time but not necessary that it will achieve the needed results. In the Ministries and Departments there are few skilled labours and after they have acquired enough skills, they move from public sector to the private sector which is a burden for the government. It is necessary that the government will consider the salary of the workers after the training (Calvo & Campos, 2017).

Also, Kwaakye (2015) noticed that lack of enough resources and personnel, frequent power cuts, resistance to change by some staff, lack of skills

in IT, and low coverage of the programme to all the departments of GES is hindering the smooth implementation of GIFMIS.

Also, in the view of Falke et al., (2017) in situations where some agencies are more advanced than others, formalizing and standardizing digital processes across horizontal and vertical hierarchies of governments can be problematic. This challenge is particularly pronounced in the developing world, where due to digital divides, agencies lack equal access to technologies. And so this can be said of Ghana where most public agencies and institutions lack the requisite technologies to work with.

Moreover, according to Davison et al., (as cited in Effah & Nuhu, 2017), functional insularity as well as lack of integration and information sharing across departments and agencies also pose challenges to digitalization. Again, resistance from civil servants due to fear of losing jobs (Falk et al., 2017) also constrains digitalization in the public sector. In this case, some civil servants for fear of losing their jobs will always resist the implementation of GIFMIS in the institutions they work by justifying their actions with flimsy excuses.

Additionally, despite its usefulness, digitalization of documents and activities in the public sector has been associated with challenges as it sometimes fails to consider differences between agencies in terms of access to technologies and related resources (Calvo & Campos, 2017) and if some agencies are well resourced and others are not, it will be difficult to implement GIFMIS efficiently, as information sharing across agencies and departments is a prerequisite.

Chapter Summary

The Information System Success Model was initially developed by Delone and Mclean to provide understanding of IS Success by identifying, describing, and explaining the relationship among six of the most critical dimensions (Information Quality, System Quality, Service Quality, System use/usage intentions, user satisfaction and net system benefits).

The chapter talked about two broad classes of systems: The Accounting Information System (AIS) and Management Information System (MIS) (Hall, 2011). These two systems are integrated to achieve operational efficiency.

An accounting system consists of the methods and records established to identify, assemble, analyse, classify, record and report an entity's transactions to provide a complete, accurate, and timely financial information to enable the accounting information to meet the needs and aspirations of management, stakeholders and other interested parties. The accounting system helps in transforming raw economic data into useful information.

This again defined Accounting Information System (AIS) is an information system within an organization that accumulate information from the entity's various subsystems and communicates it to the organisation's information processing subsystem (Moscove et al, 1999).

Lastly, this chapter reviewed history behind GIFMIS, modules of GIFMIS, uses of GIFMIS, aims of GIFMIS, problems to be addressed by GIFMIS, benefits to be derived from GIFMIS and factor for the slow implementation of GIFMIS.

CHAPTER THREE

RESEARCH METHODS

Introduction

This chapter explains the plan for conducting the study. It presents the design for the study, the population, sample and sampling procedure, instruments for data collection, data collection procedure, and data analysis plan.

Research Design

Descriptive survey design was adopted for the study. According to Babbie (2005), survey research is probably the best method available to the social researcher who is interested in collecting original data for describing a population too large to observe directly. Creswell (2009) posits that survey research provides a quantitative or numeric description of trends, attitudes, or opinions of a population by studying a sample or the whole of that population. It involves cross-sectional studies using questionnaires for data collection, with the intent of generalizing from sample to a population.

Best and Khan (2006) also define survey as a method that gathers data from relatively large number of cases at a particular time. It is a method used in non-experimental research such as this in which questionnaires were used for data collection. This design suites the study as views of the population were collected from the population on the impact of accounting information system on performance measures in Ghana. According to Ary, Jacobs, Razavieh, and Sorensen (2006), descriptive survey mostly uses questionnaires to gather information from groups of respondents about their opinions of some issue. The study will be descriptive in nature (describing conditions as they are at a

particular time) hence the survey is considered an appropriate design for this study.

The survey design has the following strengths. According to Babbie (2005), surveys are particularly useful in describing the characteristics of a large population. Surveys-especially self-administered ones-make large samples feasible. Also, surveys allow one to ask many questions on a given topic, giving him/her the considerable flexibility in his/her analysis. Whereas an experimental design may require you to commit yourself in advance to a particular operational definition of a concept, surveys let you develop operational definitions from actual observations. Additionally, standardized questionnaires being part of survey design have an important strength in regard to measurement generally.

“Survey research also has several weaknesses” (Babbie, 2005: p285). First, the requirement of standardization often seems to result in the fitting of round pegs into square holes. By designing questions that would be at least minimally appropriate to all respondents, you may miss what is most appropriate to most respondents. In this sense, surveys often appear superficial in their coverage of complex topics. Again, survey research can seldom deal with the context of social life. Although, questionnaires can provide information in this area, the survey researcher rarely develops a feel for the total life situation in which respondents are thinking and acting that the participant observer can. In addition, surveys are usually inflexible. Studies involving direct observation can be modified as field conditions warrant but surveys typically require that an initial study design remains unchanged throughout.

In spite of these weaknesses, the questionnaires were designed to delve deep seek the needed information from the respondents. Again, the questionnaire items were made to cover a wider scope and so some of the things that may emerge to call for a change in the study design were catered for.

Research Approach

The approach to this research is deductive. A deductive approach to research is the one that people typically associate with scientific investigation. In this approach, the researcher studies what others have done, reads existing theories of whatever phenomenon he or she is studying, and then tests hypotheses that emerge from those theories. According to Streefkerk (2019), the deductive research approach consists of four stages: Start with an existing theory; Formulate a hypothesis based on existing theory; Collect data to test the hypothesis; and Analyse the results: does the data reject or support the hypothesis. This research approach has been adopted because the study is not novel. It intends to investigate an existing knowledge, thus reviewing works of other researchers.

Type of Research

The type of research adopted for this work is quantitative research. According to Dudovskiy (2019), quantitative research describes, infers, and resolves problems using numbers. Emphasis is placed on the collection of numerical data, the summary of those data and the drawing of inferences from the data. This research type has been adopted because of its time saving nature. According to Connolly (2016), quantitative research enables one to use statistical data for the research descriptions and analysis and reduces the time

and effort which the researcher would have invested in describing his/her results.

Sources of Data

To achieve the purpose of this research, both primary and secondary data were gathered. The primary data was gathered with the help of the questionnaires from the participants of the study. The secondary data was also gathered from books, journals, newspapers and mostly from internet sources.

Population

In social research, the researcher always has an interest in a group of people from whom he/she gathers data and draws conclusions. According to Babbie (2005), the population for a study is that group (usually of people) about whom we want to draw conclusions. The target population for this study comprised all Accounting Staff, Budget Officers, Internal Auditors and Human Resource Management Officers in the Dormaa East District of the Bono Region.

Sample and Sampling Procedure

Sixty respondents were involved in the study. Census was the procedure used to determine the number of participants for the study. According to Harding (2013), an attempt made to collect data from every member of a population rather than choosing a sample is referred to as census. Richard (2014), in agreement with Harding, also posited that a census is an attempt to gather information from each and every person of interest-the universe of the study targets.

To ensure reliability of the findings of a research, it is imperative to choose a sample that is representative. Conversely, Bhanu (2011) held the view that however accurately a sample from a population may be generated, there

will always be margin for error, whereas in case of census, whole population is taken into account and as such it is most accurate. In the same way, the National Statistical Service of Australia (n.d) opined that the census is advantageous for the reasons that the estimates are not subject to sampling error.

Nsowah-Nuamah (2005), has similarly defined census as the examination of every person or element in the population that the researcher wishes to describe. Nsowa-Nuamah maintained that all members of the population are measured, and for that matter making categorical statements about the population are in order. What is stated about the population is the complete truth, barring human mistakes in data collection or analysis.

Research Instrument(s)

Questionnaires were developed to collect data from the respondents. Questionnaires were deemed appropriate because the population under study was a literate one (who can read and write). Questionnaires, according to Selltitz, et al (as cited in Sarantakos, 1998), are less expensive than other methods. They also produce quick results. They can be completed at the respondents' convenience. Questionnaires can again offer greater assurance of anonymity. In addition, they offer less opportunity for biases or errors caused by the presence or attitudes of the interviewer.

However, according to Sarantakos (2005), questionnaires do not allow probing, prompting and clarification of questions. They do not offer opportunity for motivating the respondents to participate in the survey. Moreover, they do not provide an opportunity to collect additional data. In addition, it is not possible to check whether the question order was followed.

In order to compensate for these limitations, the questionnaires were made clear and simple to read and understand. Thus, simple language was used to construct the items on the questionnaires to avoid ambiguity. Easy flow and logical progression in the questionnaires (Sarantakos, 1998) were ensured. So there was not difficulty in providing answers to the items on the questionnaires. In addition, a cover letter was developed for the questionnaire in order to motivate the respondents and increase the response rate. According to Sarantakos (1998), a cover letter aims, among other things, to neutralise any doubt or mistrust respondents might have about the study and to motivate them to participate in the study and answer the questions.

The respondents were made to answer the same sets of questions. The questionnaire comprised two parts. The first part dealt with the demographic characteristics of the respondents. The second part dealt with questions that elicited responses to answer the research questions. The second part also comprised three sections. These sections dealt with the following variables:

- (a) Perceptions of users of GIFMIS in the public institutions on financial administration in the Dormaa East District
- (b) Challenges of the implementation of GIFMIS among the public institutions in the Dormaa East District.
- (c) Prospects of GIFMIS among the public institutions in the Dormaa East District.

The responses on the questionnaires were put on a four-point Likert type scale in a descending order from “Strongly Agree”, “Agree”, “Disagree” to “Strongly Disagree”. The Likert scale is deemed appropriate because it is the most universal method for survey collection and for that matter, is easily

understood. Also, the responses on the scale are easily quantifiable and subjective to computation of mathematical analysis. Moreover, the responses are very easy to code when accumulating data since a single number represents the participant's response. Again, Likert surveys are quick, efficient, and inexpensive method for data collection. In addition, the Likert scale has high versatility and can be sent through mail, over the internet, or given in person (LaMarca, 2011). Before the questionnaires were sent out for data collection, they were shown to experts and supervisors in the Economics and Business Administration Department of the Catholic University of Ghana whose comments and suggestions helped to improve reliability and validity of the instrument.

Data Collection Procedure

The survey was carried out by the researcher himself in the study area. Self-administration of the instrument was deemed necessary to ensure co-operation from the respondents than contracting others to assist in its administration. To further facilitate co-operation from the respondents, a letter was collected from the Head of Accounting and Finance Department which introduced me to the respondents. This letter, assured the respondents of the academic purpose of the study and that ensured maximum co-operation from the respondents.

Participants were also assured of their confidentiality. In addition, the respondents were given a brief on how to answer the questionnaire.

Data Processing and Analysis

To make scoring, analysis and interpretation of data easy, the items on the questionnaires were coded to the scoring key, viz: Strongly Agree-4, Agree-

3, Disagree-2, and Strongly Disagree-1. The mean scores for each item calculated was be interpreted as: 1- 1.25 = 'strongly disagree'; 1.26 – 2.50 = 'disagree'; 2.51 – 3.25 'agree'; 3.26 – 4.00 = 'strongly agree'. The mid-point for the scale of acceptance or rejection will be 2.50 which corresponds to disagree on the Likert scale. Thus scale below 2.5 showed a disagreement while any score equal to or above 2.51 indicated an agreement. The responses that were ticked were inputted into the computer for analysis using the SPSS. The SPSS was used due to its effectiveness and efficiency as an analytical tool for analysing even more complex data (Pallant, 2005). Due to the descriptive nature of the study, descriptive statistical tools were deemed appropriate for the presentation of the analysis. The responses were tabulated using frequency counts, percentages, means and standard deviations for discussion.

Additionally, simple regression analysis was used to assess ability of an independent variable(s) to predict the dependent variable(s).

Ethical Condiderations

In order to ensure credibility and dependability of the study, some research ethics were observed. During the data collection process, informed consent of the respondents was sought. Participants were also informed of the nature of the research. Again, the researcher ensured that participation in the study was completely voluntary. Thus no one was forced to participate. According to Creswell (2009), the rights of any individual involved in a research study are: confidentiality, anonymity, voluntary participation, not to be harmed, dignity and self-respect. In this regard, the confidentiality and anonymity of respondents were ensured. Finally, the researcher accordingly, acknowledged

all sources of data ideas were gleaned from i.e, books, journals, theses, and field data.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter presents and discusses the results obtained from the study. The study sought to find out the perceptions users of GIFMIS hold on financial administration in the public sector organisations in the Dormaa East District. Questionnaires were the instruments used to gather the necessary data for the study. Analysis of data was done with SPSS version 21.0 and presented with descriptive statistics viz; frequencies, percentages, means, and standard deviations. The results have been presented in two parts. Part One presents biographic data of the respondents and Part Two is organised under the research questions that, guided the study. The questions include:

1. To what extent is the implementation of GIFMIS improving financial management in the public institutions in the district?
2. What are the challenges in the utilization of GIFMIS in the public institutions in the district?
3. What are the benefits of GIFMIS for the public institutions in the district?

For easy interpretation of data, the responses to the items on the Likert-type scale, which comprised ‘Strongly Agree’, ‘Agree’, ‘Not Sure’, ‘Disagree’, and ‘Strongly Disagree’ were coded 5, 4, 3, 2, and 1 respectively. The mean scores for each item calculated were interpreted as: 1-1.50 = ‘Strongly Disagree’; 1.60–2.50 = ‘Disagree’; 2.60–3.50=‘Not Sure’; 3.60–4.50 = ‘Agree’; 4.60-5.0 = Strongly Agree. A mean of 3.5 and above indicates agreement on the

issue whilst a mean below 3.5 shows a disagreement on the item under discussion. The ensuing sections give details of the analysis and discussions.

Demographic Data

Table 1 shows the demographic characteristics of the respondents who include personnel from the departments of accounts, budget, human resource management, and internal audit in the Dormaa East District.

Table 1: Demographic Characteristics

Item	Subscale	F.	%
Gender	Male	46	76.7
	Female	14	23.3
Age	Less than 35	22	36.7
	35-45	32	53.3
	46 and above	6	10.0
Number of years served	1-5	14	23.3
	6-10	44	73.3
	11 years and above	2	3.3
Educational Level	JHS	-	-
	SHS	-	-
	Tertiary	60	100
Department	Accounts	22	36.7
	Budget	18	30.0
	HRM	8	13.3
	Internal Audit	12	20.0

Note: F= Frequency

Source: Field data (2020)

From Table 1, it can be seen that out of the 60 respondents 46(76.6%) were males whilst only 14(23.3%) were females. This means males dominate in the public institutions in the district. This is a reflection of male dominance in tertiary education in Ghana. Certain jobs require products from tertiary institutions and so while males dominate the tertiary education in Ghana, it would automatically reflect the job market too.

Also, it is evident from Table 1 that 22(36.7%) of the respondents aged less than 35. Thirty-two (53.3%) of them fell within the age range of 35-45, whilst only 6(10.0%) were 46 years or older. This shows that the majority of the respondents fell in the category of 35-45 aged persons. On the question of number of years served, 14(23.3%) of the respondents had worked within the years range of 1-5. Forty-four (73.3%) of them indicated they served for 6-10 years whilst just 2(3.3%) worked for 11 years and above. This means majority of the respondents had worked for at least 6 years or more, which indicates that they have experienced both the manual form and the newly introduced electronic form of financial administration.

Regarding the educational level of the respondents, all the 60(100%) respondents had indicated they acquired tertiary education. This shows that the pursuit of tertiary education, in recent times, is high. Additionally, regarding the department the respondents work, 22(36.7%) of them work in the accounts department, 18(30.0%) are in the budget, 8(13.3%) are also found in the human resource management, whilst 12(20.0%) of them work in the internal audit department. This means the majority of them work in the accounts department. Probably, it is the department that relatively requires more hands as compared

to the other departments. Table 2 presents the public sector institutions involved in the study.

Table 2: Public Institutions in Dormaa East District Involved in the Study

S/n.	Institution	Sample
1.	Mansen Senior High School	8
2.	Dormaa East District Assembly	15
3.	Dormaa East Education Directorate	8
4.	Dormaa East District Hospital	10
5.	Dormaa East Health Directorate	12
6.	Wamanafo Senior High/ Technical School	7

Source: Field data (2020)

The Perceptions of Users of GIFMIS on Financial Administration in the Public Institutions in Dormaa East District

This section presents the perceptions of users of GIFMIS on financial administration in the public institutions in the Dormaa East District. Some of the perceptions include but not limited to: reduction in corruption, ensures timely reporting, challenging to conservative workers, and difficulty in implementation. Frequencies, percentages, means and standard deviations have been used to present the responses from the participants in this regard, as shown in Table 3.

Table 3: Perceptions of Users of GIFMIS on Financial Administration in the Public Institutions in Dormaa East District

User Perceptions	M	SD
Reduces Corruption	3.87	.85
A challenge to conservative workers	3.47	.93
Difficulty in implementation	2.93	1.07
Inadequate computer literates to help run the programme	3.30	1.08
It has brought redundancy in the system	2.37	.96
Ensures timely reporting	4.03	.76

Note: M=Mean, SD= Standard Deviation

Source: Field data (2020)

From Table 3, it could be realized that the respondents agreed that GIFMIS reduces corruption. A mean score of 3.87 and a standard deviation of .85 were attained for this item. This revelation is in line with the position of Chene (2009), who posited that GIFMIS can be used to detect fraud and eschew corruption. Chene further notified that a well-designed GIFMIS has certain characteristics that help to control excessive payments, theft and fraud.

Regarding the perception that GIFMIS is a challenge to conservative workers, a mean score of 3.47 and a standard deviation of .93 were attained for this item, which falls on “Not Sure” on the Likert scale. The mixed reactions shown by the respondents may mean that we have some conservative workers in the institutions who in turn do not want to show that they are having challenges with the system. This finding contradicts the position of Falk et al., (2017), who opined that resistance from civil servants due to fear of losing jobs also constrains digitalization in the public sector. Perhaps, the difficulty

in upgrading oneself in order to function well with the novel GIFMIS accounts for the resistance.

With respect to the perception that there is difficulty in the implementation of GIFMIS, a mean of 2.90 which falls on “Not Sure” on the Likert scale and a standard deviation of 1.07 were attained for this item. This means that generally the respondents were not in a position to tell whether the implementation of GIFMIS is difficult or not.

Concerning the item “Inadequate computer literates to help run the programme”, a mean of 3.30 and the standard deviation of 1.08 were attained for this item. This indicates that respondents in general terms were not sure about this assertion. Additionally, with respect to the perception that GIFMIS has brought about redundancy in the system, the respondents disagreed to that assertion. A mean of 2.37 and a standard deviation of .96 were obtained for this item.

Finally, regarding the issue of GIFMIS ensuring timely reporting, a mean of 4.03 and a standard deviation of .76 were attained on for this item. This is an indication that the respondents agree with the perception that GIFMIS ensures timely financial reporting.

The Challenges in the Utilization of GIFMIS in the Public Institutions in the Dormaa East District

This research question was set to investigate the challenges bedeviling GIFMIS in the public institutions in the Dormaa East District. Some of the challenges investigate include lack of computers and their accessories, poor networking, poor infrastructure for keeping computers, lack of commitment on the part of the government, inadequate technical staff, frequent power outages,

and delay in approving transactions from headquarters. Table 4 presents the analysis of the views of the respondents under this section.

Table 4: Challenges in the Utilization of GIFMIS among the Public Institutions in the Dormaa East District

Challenges of GIFMIS	M	SD
Lack of computers and their accessories	3.70	1.20
Poor networking	4.03	.88
Poor infrastructure for keeping computers	2.73	1.27
Lack of commitment on the part of government	3.33	.99
Inadequate technical staff	2.90	1.23
Frequent power outages	3.72	1.19
Delay in approving transactions from headquarters	2.97	1.18

Note: M= Mean, SD= Standard Deviation

From Table 4, it is evident that the lack of computers and their accessories is a challenge to the utilization of GIFMIS. This item scored a mean of 3.70 and a standard deviation of 1.20. This signifies that the respondents agreed to the position that lack of computers and their accessories is a challenge to the utilization of GIFMIS. This finding corroborates the assertion of Falk, et al., (2017), who noted a challenge, particularly pronounced in the developing world, in digitalization (such as GIFMIS) as a lack of equal access to technologies in agencies and departments.

Again, from Table 4, it could be observed that the respondents agreed to the view that poor networking is a challenge to the implementation of GIFMIS.

A mean of 4.03 and a standard deviation of .88 scored for this item affirms this position.

Moreover, concerning poor infrastructure for keeping computers, the respondents disagreed with it. A mean of 2.73 and a standard deviation of 1.27 were attained for this item. This disagreement may stem from the fact that institutions in Dormaa East are housed in considerably good infrastructure.

Furthermore, concerning the issue of lack of commitment on the part of the government, a mean of 3.33 and a standard deviation of .99 were achieved for this item. This suggests that the respondents in general terms were not sure of this issue as a challenge.

Also, on the question of inadequate technical staff as an impediment for the utilization of GIFMIS, a mean of 2.90 and the standard deviation of 1.23 were attained for this item. This implies that the respondents were not sure of this issue as a challenge to GIFMIS utilization. This finding contradicts Calvo and Campos (2017), who asserted that one of the main challenges of GIFMIS is the lack of adequate human resources.

Additionally, regarding frequent power outages being a challenge to GIFMIS utilization, the respondents agreed to it. A mean of 3.72 and a standard deviation of 1.19 were scored for this item.

Last but not least, concerning the position that GIFMIS has the challenge of causing a delay in approving transactions from headquarters, a mean of 2.97 and a standard deviation of 1.18 were scored for this item. This is an implication that generally, the respondents were not sure that delay in approving transactions from headquarters is a challenge confronting the utilization of GIFMIS.

One can infer from the discussion so far that the implementation of GIFMIS in the public institutions in the district is fraught with challenges. This finding is in line with Kwakye (2015) who similarly found out that challenges are hindering the smooth operations of the system including lack of enough resources and personnel, frequent power cuts, resistance to change by some staff, and lack of skills in IT.

Benefits of GIFMIS for the Public Institutions in the Dormaa East District

This research question intends to elicit the views of the respondents about the benefits of the implementation of GIFMIS in the district. Some of the benefits investigated include but not limited to: promotes accountability, ensures efficient and effective use of public funds, ensures timely financial reporting, and ensures prudent and efficient financial reporting. The views of the respondent on this subject have been presented in Table 5 for discussion.

Table 5: The Benefits of GIFMIS for Public Institutions in the Dormaa District

Benefits	M	SD
Promotes Accountability	4.33	.60
Ensures efficient and effective use of public funds	4.30	.65
Helps to control budget deficit and aggregate spending	4.13	.57
Ensures prudent and efficient financial reporting	4.10	.54
Enhances timely budget planning and execution	3.93	.82
Has the ability to detect fraud and eschew corruption	3.60	.85
Ensures timely financial reporting.	4.00	.69
Promotes Accountability	4.33	.60

Note: M= Mean, SD= Standard Deviation

Source: Field data (2020)

Observing from Table 5, it can be realized that agreed that GIFMIS has the benefit of promoting accountability in the public institutions in the district. On this same issue, a mean of 4.33 and a standard deviation of .60 scores were attained. This finding corroborates Hove and Wynne (2010), who view GIFMIS as a tool that assists the management in promoting accountability, allocating and use of public resources to improve efficiency and effectiveness of public expenditure programmes.

Concerning the issue that GIFMIS ensures efficient and effective use of public funds, a mean of 4.30 and a standard deviation of .65 were obtained. This, therefore, means the respondents agreed to this opinion.

Again, on the question of GIFMIS helps to control budget deficit and aggregate spending, the respondents agreed to it. A mean score of 4.13 and a standard deviation of .54 were achieved for this item. This also confirms Hove and Wynne (2010), who see GIFMIS as a management tool that helps to control budget deficit and aggregate spending.

Also, regarding the statement that GIFMIS ensures prudent and efficient financial reporting, a mean of 4.10 and a standard deviation of .82 were achieved. This is an indication that the respondents agreed to this assertion. This finding is also in line with Rodin-Brown (2008), who opined that GIFMIS provides accurate, consistent and timely budgeted information for financial managers in their decision-making.

Furthermore, from Table 5, it is evident that the respondents agreed to the assertion that GIFMIS enhances timely budget planning and execution. A mean of 3.93 and a standard deviation of .82 were scored for the statement in question.

Additionally, regarding GIFMIS having the ability to detect fraud and eschew corruption, a mean of 3.6 and a standard deviation of .85 were achieved for this item. The implication is that the respondents agreed to the statement under discussion.

Finally, with regard to the assertion that GIFMIS ensures timely financial reporting, it is obvious from Table 5 that the respondents showed disagreement with it. A mean of 4.00 and a standard deviation of .69 was obtained for this item.

Inferring from the foregoing, it can be clearly stated in general terms that the respondents held the opinion that GIFMIS is beneficial to financial administration in the public institutions in Dormaa East District. Its benefits span from promoting accountability, ensuring efficient and effective use of public funds, controlling the budget deficit and aggregate spending, ensuring prudent and efficient financial reporting, enhancing timely budget planning and execution, detection of fraud and eschew corruption, to ensuring timely financial reporting. This revelation corroborates the finding of Kwakye (2015) that GIFMIS plays a complex role in ensuring efficiency, accountability and transparency in the financial management of the education service of Ghana.

Regression Analysis Results

Since the measures that are used to assess the primary constructs in the model are quantitative scales, regression analysis was used. Regression analyses are a set of techniques that can enable us to assess the ability of an independent variable(s) to predict the dependent variable(s). As part of the analysis, Regression Analysis was done. The results are presented in the Tables below.

Regression on the Challenges in the Utilization of GIFMIS in the Public Institutions in the Dormaa East District

Table 6: Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.581	.337	.126	.829

Dependent Variable: Corruption Reduction

Predictors: (Constant): Lack of computers and their accessories, poor networking, poor infrastructure for keeping computers, lack of commitment on the part of the government, inadequate technical staff, frequent power outages and delay in approving transactions from headquarters.

Source: Field data (2020)

From table 6 above, R-value was 0.581 showing a positive direction of R is the correlation between the observed and predicted values of the dependent variable. The values of R range from -1 to 1 (Saunders *et al.*, 2012). The sign of R indicates the direction of the relationship (positive or negative). The absolute value of R indicates the strength, with larger absolute values indicating stronger relationships. Thus, the R-value at 0.581 shows a stronger relationship between observed and predicted values in a positive direction. The coefficient of determination R^2 -value was 0.337. This shows that only 33.7% of the variance in the dependent variable (corruption reduction) was explained and predicted by independent variables (Lack of computers and their accessories, poor networking, poor infrastructure for keeping computers, lack of commitment on the part of the government, inadequate technical staff, frequent power outages and delay in approving transactions from headquarters). This finding is in line

with Kwakye (2015) that challenges are hindering the smooth operations of the system including lack of enough resources and personnel, frequent power cuts, resistance to change by some staff, and lack of skills in IT.

Table 7: ANOVA

	Sum of	df	Mean	F	Sig.
	Squares		Square		
Regression	7.686	7	1.098	1.598	.188
Residual	15.114	22	.687		
Total	22.800	29			

Dependent Variable: Corruption Reduction

Predictors: (Constant), Lack of computers and their accessories, poor networking, poor infrastructure for keeping computers, lack of commitment on the part of the government, inadequate technical staff, frequent power outages and delay in approving transactions from headquarters.

Source: Field data (2020)

The ANOVA illustrates whether the model can predict corruption reduction using the independent variables. The F statistic ($F=1.598$) was not significant at a 95% confidence level ($\text{Sig. } F > 0.05$). This means that the model has no predictive power. Therefore, there is no statistically significant relationship between lack of computers and their accessories, poor networking, poor infrastructure for keeping computers, lack of commitment on the part of the government, inadequate technical staff, frequent power outages and delay in approving transactions from headquarters and corruption reduction. This implies that challenges in the utilization of GIFMIS do not have an influence on corruption in public institutions.

Table 8: Regression Coefficients

Model	Unstandardized		Standardized		
	Coefficients		Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	4.552	.846		5.382	.000
Lack of computers and their accessories	-.223	.175	-.310	-1.278	.214
Poor networking	-.030	.215	-.031	-.141	.890
Poor infrastructure for keeping computers	-.011	.168	-.014	-.065	.949
Lack of commitment on the part of government	-.040	.191	-.042	-.211	.835
Inadequate technical staff	.188	.156	.275	1.207	.240
Frequent power outages	.140	.183	.195	.765	.453
Delay in approving transactions from headquarters	-.195	.161	-.264	-1.208	.240

Dependent Variable: Corruption Reduction

Predictors: (Constant), Lack of computers and their accessories, poor networking, poor infrastructure for keeping computers, lack of commitment on the part of the government, inadequate technical staff, frequent power outages and delay in approving transactions from headquarters.

Source: Field data (2020)

The t-value of constant produced ($t = 5.382$) was not significant at 95% level (Sig. $F > 0.05$), thus confirming the fitness of the model. Therefore, there

is no statistically significant relationship between independent variables and the dependent variable (corruption reduction). All the challenges were not significant in the utilization of GIFMIS in the Public Institutions in the Dormaa East District. with a p-value of 0.214 ($p < 0.05$). This implies that the challenges in the utilization of GIFMIS do not influence corruption in public institutions.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter summarizes the study and conclusions drawn from investigating user perceptions of Ghana's integrated financial management system (GIFMIS) on financial administration on public institutions in Dormaa East District. Recommendations for practice and suggestions for further research have also been presented.

The study had the purpose of finding out the perceptions users of GIFMIS hold on financial administration in the public sector organisations in the Dormaa East District. Governments all over the world seek proper accountability from their stewards or people to whom they have assigned some responsibility. It is in this regard that several countries in Africa have embarked on implementing IFMIS.

The Ghana government, upon realizing that public expenditure management needs to be further strengthened, launched the Ghana Integrated Financial Management Information System (GIFMIS) in 2009 (Ghanaian Times, 20th, April 2019). It is aimed at achieving improved comprehensiveness, transparency and effective management of public financial resources. According to Ngwenbe and Beney (2017), the Finance minister of Ghana, in January 2018 announced that GIFMIS will be implemented in 156 Metropolitan, Municipal and District Assemblies (MMDAs) across the country latest by March 2018. Indeed it is obvious that many government institutions have been enrolled in the GIFMIS programme.

Because of its novelty, its users may hold certain perceptions about it. It was against this background that the study was designed to assess user perceptions on accounting information Systems (GIFMIS) on Financial Administration on Public Sector Organisations in the Dormaa East District.

The significance of the study is that the findings will help the accounting personnel in the district to appreciate the relevance of GIFMIS and use it to help in the fight against corruption and other financial malpractices. Other interesting findings would have come out if the study area, which was limited to only the Dormaa East District, was widened to include other districts in Ghana.

Method

The study was a descriptive survey carried out among public institutions in the Dormaa East District. The participants of the study included all Accounting staff, Budget Officers, Internal Auditors and Human Resource Management Officers in the district. Census was the procedure used to determine the number of participants for the study. In all 60 persons participated in the study. Questionnaires were the main instruments used to gather the requisite data for the study. The questionnaires comprised two parts. The first part bothered on the demographic data of the respondents. The second part was subdivided into three parts in accordance with the themes addressed by the research questions as follows:

- (a) Perceptions of users of GIFMIS in the public institutions on financial administration in the district
- (b) Challenges of the implementation of GIFMIS among the public institutions in the district.
- (c) Prospects of GIFMIS among the public institutions in the district.

In totality, there were 25 items on the questionnaires. The direct approach was used in the collection of data rather than engaging the services of others. All the 60 questionnaires sent out were retrieved indicating a 100% return rate. Frequencies, percentages, means and standard deviations were used for the analysis. This was done with the use of computer software called Statistical Package for Social Sciences (SPSS).

Summary of Main Findings

It was revealed that users of GIFMIS in the district hold the perceptions that GIFMIS reduces corruption, it is also a challenge to conservative workers, and also, ensures timely financial reporting. These items scored means above 3.5 which is an indication of their agreement to the issues in question.

It was found out that the implementation of GIFMIS in the public institutions in the district is faced with some challenges. Some of the challenges include lack of computers and their accessories, poor networking, and frequent power outages. The means scored for these items are above 3.5 which shows that the respondents agreed to the issues as challenges confronting the smooth implementation of GIFMIS.

Finally, it came to light that GIFMIS is beneficial to financial administration in the public institutions in the district. Its benefits span from promoting accountability, ensuring efficient and effective use of public funds, controlling the budget deficit and aggregate spending, ensuring prudent and efficient financial reporting, enhancing timely budget planning and execution, detection of fraud and eschew corruption, to ensuring timely financial reporting. These items had means above 3.5 and that shows respondents' agreement to them as benefits of GIFMIS.

Conclusions

Since the users of GIFMIS in the district hold the perception that the programme reduces corruption and ensures timely financial reporting, it indicates that GIFMIS is gradually achieving its purpose in the District.

Since GIFMIS is faced with challenges of lack of computers and their accessories, poor networking, and power outages in its implementation in the district, presupposes the lack of commitment of the district to the implementation of the programme.

Since the district has realized some benefits of GIFMIS, it can be concluded that the District has equally and relatively achieved some financial growth since the inception of the programme.

Recommendations for Practice

With regard to the conclusions drawn from the findings of the study, the following recommendations are made.

1. Authorities in the Dormaa East District are encouraged to do more to realize the full purpose of GIFMIS in the District.
2. It is recommended that the authorities in the district show enough commitment to the implementation of GIFMIS by way of providing enough computers and their accessories, reliable power supply and network to the institutions in the district to work with.
3. Personnel in the public institutions in the district utilizing GIFMIS should be motivated in order to work hard to achieve greater financial growth in the district.

Suggestions for Further Research

1. The study can be replicated in other districts in the country to give enough grounds for generalization.
2. A study can be conducted to find out how GIFMIS is thriving in various government departments in the country.
3. An exploratory study can be conducted to find out other prudent financial management programmes Ghana can adopt to ensure financial discipline among public institutions in the country.

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APPENDICES

APPENDIX A

CATTHOLIC UNIVERSITY COLLEGE OF GHANA

DAPARTMENT OF ACCOUNTING AND FINANCE

USER PERCEPTION OF GHANA INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS) ON FINANCIAL ADMINISTRATION ON PUBLIC SECTOR ORGANISATIONS

I am a Master of Business Administration student at the Accounting and Finance Department of Catholic University College of Ghana, Fiapre. In order to fulfil the requirements for the award of the above stated degree, I undertake to conduct this study to find out user perception on the newly introduced Ghana Integrated Financial Management Information System (GIFMIS). The study is for academic purpose. Please kindly provide candid and accurate responses to all the items in this questionnaire. Your confidentiality is assured. Please, do not write your name on the questionnaire.

PART ONE

DEMOGRAPHIC DATA

Please, respond to each of the items in this section by a tick [☐] appropriate to your case.

1. Gender: (i) Male [☐] (ii) Female [☐]
2. Age: (i) Less than 35 [☐] (ii) 35-45 [☐] (iii) 46 and above [☐]
3. Number of years served: (i) 1-5 [☐] (ii) 6-10 [☐] (iii) 11 and above [☐]
4. Educational Level: (i) JHS [☐] (ii) SHS [☐] (iii) Tertiary [☐]
5. Department: (i) Accounts [☐] (ii) Budget [☐] (iii) HRM [☐] (iv) Internal Audit [☐]

PART TWO

SECTION A

THE PERCEPTIONS OF USERS OF GIFMIS IN THE PUBLIC INSTITUTIONS ON FINANCIAL ADMINISTRATION IN THE DORMAA EAST DISTRICT.

Please, kindly tick [✓] in the appropriate boxes to indicate your view on the perception of GIFMIS in the public institutions on financial administration in the Dormaa East District.

Users Perceptions	Strongly Agree	Agree	Not Sure	Disagree	Strongly Disagree
1. Reduces corruption					
2. A challenge to conservative workers					
3. Difficulty in implementation					
4. Inadequate computer literates to help run the programme					
5. It has brought redundancy in the system					
6. Ensures timely reporting					

SECTION B

CHALLENGES IN THE UTILIZATION OF GIFMIS AMONG THE PUBLIC INSTITUTIONS IN THE DORMAA EAST DISTRICT.

Please, kindly tick [✓] in the appropriate boxes to indicate your view on each of these statements about the challenges for the implementation of GIFMIS in the public institutions in the Dormaa East District.

Challenges of GIFMIS	Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree
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7. Lack of computers and their accessories					
8. Poor networking					
9. Poor infrastructure for keeping computers					
10. Lack of commitment on the part of government					
11. Inadequate technical staff					
12. Frequent power outages					
13. Delay in approving transactions from headquarters					

SECTION C

THE BENEFITS OF GIFMIS FOR THE PUBLIC INSTITUTIONS IN THE DORMAA EAST DISTRICT.

Please, kindly tick [√] in the appropriate boxes to indicate your level of agreement or disagreement to each of the statements in the table about your perception on the prospects of GIFMIS in the Dormaa East District.

Benefits of GIFMIS	Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree
14. Promotes accountability.					
15. Ensures efficient and effective use of public funds.					
16. Helps to control budget deficit and aggregate spending.					
17. Ensures prudent and efficient financial reporting.					
18. Enhances timely budget planning and execution.					
19. Has the ability to detect fraud and eschew corruption.					
20. Ensures timely financial reporting.					