

Effects of Accounting Management on the Performance of Secondary Schools in Kenya: A Case of Bomet Central Sub- County Public Secondary Schools in Bomet County

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Abstract: In most of the developing countries, principals have hardly any formal managerial and leadership training and most of them are appointed on the basis of their teaching record / experiences other than their leadership potentials. Induction and support are usually limited and principals have to adopt a pragmatic approach of leadership. This study focused on examining the effects of accounting management on the performance of secondary schools in Kenya: a case of Bomet central sub county in Bomet County. The objective were to examine staff competencies; budgetary, auditing and Government policy. This study was carried out within Bomet central sub county and targeted 210 Head teachers in 70 public secondary schools. The study found that the study found that the one of the most important consideration was the staff's ability to manage their time well at a mean response of 4.65. Staff with good focus on the customer and are able to relate well with the public was also considered important at a mean rating of 4.41. Then the staff must have leadership abilities at a mean response of 4.26. The staff further must be able to communicate fluently and effectively at a mean response of 4.18. Another key aspect that was very important during staff recruitment was a good understanding of the organization at a mean score of 3.16. Then the staff had to be people with strategic thoughts at 3.07 mean response. Finally the staff had to be innovative and ability to work well in a team or with others at a mean response of 2.10 and 2.06 respectively. The study found that most of the respondents said that budgets are used to help coordinate the activities of the several parts of the organization at a mean 3.72. They are also used to coordinate the activities of the entire organization by integrating the plans and objectives of the various parts at a mean of 3.63. Further the study shows that they are used as a means of performance evaluation at a mean of 3.51. The findings also shows that the budgets are meant to overcome potential bottlenecks before they occur at a mean of 3.23, as a communication tool to all the levels of department at a mean of 2.54, to forecast the future at 2.31, as a functional coordination tool at 2.31 mean score, to control performance by calculations and investigations at 2.04. Due to the numerous challenges facing head teachers in financial management, it is necessary to further examine specifically the accounting challenges. Since the schools auditors are few and many schools are yet to submit their final accounts for auditing, it is necessary to find out the auditing challenges facing them in bomet central sub county in Bomet County.

Keywords: Accounting, Performance, Secondary Schools.

1. INTRODUCTION

Many institutions use management accounting techniques to assess their operations. These include budgeting, variance analysis and breakeven analysis. These methods help organizations to plan, direct and control operating costs and to achieve profitability. It is recognized that management accounting practices are important to the success of the organization (Horngren, et al., 2009). Management accounting is the application of appropriate techniques and concepts in

processing the historical and projected economic data of an entity to assist management in establishing a plan for reasonable economic objectives and in the making of rational decisions with a view towards achieving these objectives.

Managerial accounting, or management accounting, is a set of practices and techniques aimed at providing managers with financial information to help them make decisions and maintain effective control over corporate resources. These include the methods and concepts necessary for effective planning, decision making choosing among alternative business actions and controlling through the evaluation and interpretation of performance.

Management accounting practice helps an organization to survive in the competitive, ever changing world, because it provides an important competitive advantage for an organization that guides managerial action, motivates behaviors, supports and creates the cultural values necessary to achieve an organization's strategic objectives. Management accounting is concerned primarily with the internal needs of management. It is oriented toward evaluation of performance and development of estimates of the future as opposed to traditional financial accounting which emphasizes historical data related to such legal financial matters as ownership, investment, credit granting, taxation, regulation, and the building of foundations for consistent and conservative external reporting, "in accordance with generally accepted accounting principles."

Flexibility is an essential characteristic of management accounting since it presupposes that careful attention has been given to determine the important needs of management, many of which cannot be precisely identified in advance (Parker, 2002). The Institute of Management Accountants (IMA), the professional association of practicing and academic management accountants, defines management accounting as "The process of identification, measurement, accumulation, analysis, preparation, interpretation, and communication of financial information used by management to plan, evaluate, and control within an organization and to assure appropriate use of and accountability for its resources. Management accounting also comprises the preparation of financial reports for non-management groups such as shareholders, creditors, regulatory agencies, and tax authorities" (Smith, 2009).

Management accounting provides information from its environment to management to facilitate decision-making. Good management accounting information has three attributes: Technical-it enhances the understanding of the phenomena measured and provides relevant information for strategic decisions, Behavioral-it encourages actions that are consistent with an organization's strategic objectives, and Cultural-it supports and/or creates a set of shared cultural values, beliefs, and mindsets in an organization and society (Ashton et al., 1991).

The development of management accounting is responsive to the demands of management and the environment. Management accounting adapts to organizational change and three major forces cause organizations to evolve: technological change, globalization, and customer needs (McWatters, 2001). In order to remain competitive in today's global market, business must continually improve. Good management accounting practices help the organization to improve continually. Due to these all over the world there are so many management accounting tools & techniques developed and practiced.

Local perspective on Accounting Management performance of public Schools:

At a Kenya secondary school heads association annual general meeting in July 2007, principals lobbied for heads to be trained to make them effective managers (Lucheli, 2007). They further demanded that the position of school head teacher be professionalized and a clear policy on identification, selection, appointment and training of head teachers be set (Otieno, 2010). In fact Kahavisa (2003) in her study found out that there were no proper internal auditing set up in schools and that government auditing was irregular and therefore school funds could have been misappropriated.

Mito and Simatwa (2012) in their study revealed that poor budgeting made it difficult for head teachers to effectively run schools as some were overspending on some vote heads and under-spending on some leading them into other problems such as misappropriation and mismanagement of school funds, a mistake punishable by interdiction and demotion as per the Teachers' Service Commission (TSC) code of regulations. The delay in disbursement of Free Secondary Education Funds was a challenge in school management as the settlement time of most transactions would not be met. Fee defaulting and late payment of fees, as a result of the high poverty index, posed a challenge to management as educational objectives are rarely achieved in a timely manner.

Mobegi, Ondigi and Simatwa (2012) in their study noted that a majority of the head teachers had no financial management and accounting skills and so majority took books of accounts to pseudo accountants to update them to fit their interests. It further notes that majority of the head teachers were not in a position of identifying wrong entries and anomalies in financial records if done by the bursars.

The study further noted that the head teachers training workshops conducted by the Kenya Education Management Institute (KEMI), took short duration and the trainers were not conversant with financial management (Mito & Simatwa, 2012). The training did not equip the few who attended with adequate financial and accounting skills. The long duration of stay of head teachers in one school, low salaries and incentives given to head teachers and not involving teachers in financial management also contributed to the financial challenges facing head teachers in schools. Unqualified bursars also contributed to financial mismanagement in schools (Mobegi, Ondigi and Simatwa, 2012). The findings of the study further showed that sixty-nine percentage of the bursars and accounts clerks had no accounting background yet they handled a lot of money with poor pay.

As Mosomi (2008) notes, the ill preparedness in managerial duties prior to their appointment have made school head teachers vulnerable to making blunders which sponsors capitalize onto to demand for their removal. In January 2010, as schools in Kenya were reopened for first term, shock hit the whole country as eleven secondary school head teachers were demoted in Nyanza province (The Standard Media Group, 2010). Four out of the eleven demotions occurred in Kisumu East district. The district experiences a problem of non – submission of books of accounts from schools on time, an indication that preparing such books is a challenge.

A report by the district education office, Kisumu East (2010) posits that in the district head teachers face the challenges of financial mismanagement and misappropriation, student absenteeism, inadequate teaching and learning resources, teacher shortage and financial constraints. It was the realization that head teachers of public secondary schools face challenges (Gwaya, Report 2010) that called for a study to establish the challenges. Therefore the current study sought to come up with recommendations to enable head teachers overcome the challenges to promote efficiency and effectiveness in schools. It also sought to ensure that opportunities of learners are utilized optimally to ensure reduced wastage rates.

Statement of the Problem:

Head teachers acting as internal auditors expect to examine the financial statements covering the transactions over a period of time and ascertain the financial position of the school on a certain date, on top of that they must assess the need for repair and improvement infrastructure and physical facilities their concerned schools, (KEMI 2015). In administrating, supervising and implementing the running of schools affect the lives of thousands of secondary schools students influencing the kind of education they receive and also the type of career they will follow. If the challenges facing head teachers in accounting management are not urgently established and managed, opportunities that would have otherwise been available to students to advance academically will become foreclosed.

Amuhaya Iravo, (2014) noted on assessment of government expenditure on education has been on an upward trend and there is every indication that this might continue taking into account the rapid increase in population which has led to increased demand for school places, there has been down wards trend in financially running the schools from the accounting management side that being misappropriation of schools funds, stalls projects, lack of adhering with school budgets, delaying of disbursement of school funds from the central Government and the list is endless. Accounting management would be a solution on curbing this shortfall and help the Country to attain and achieve education for all in Vision 2030. This study therefore sought to explore the effects of accounting management on performance of secondary schools in Bomet Central Sub-County.

2. LITERATURE REVIEW

Industrial competency:

According to Dewey 1916 Persons cannot live without means of subsistence', 'A democratic criterion requires us to develop capacity to the point of competency to choose and make its own career', 'It is, of course, arbitrary to separate industrial competency from capacity in good citizenship', and 'But there is a great difference between a proficiency limited to immediate work, and a competency extended to insight into its social bearings; between efficiency in carrying out the plans of others and in one forming one's own' (Dewey, 1916).it appears that Dewey saw competency as the general public did, as the ability to create a livelihood, but also as the minimum requirement to enable the pursuit of an independent career that is chosen in freedom, the broad mastery of professionalism which needs to be related to citizenship, which enables people to participate in the democratic society and a vocation or profession in a self-determined way.

More of these can be found in more places in publications in the early 20th century, such as in the report of Childs (1910). This report is of a delegation of agricultural education experts from the United Kingdom who went to the USA and Canada in the first decade of the 1900s. They studied agriculture and agricultural education in those countries in different

places, and prepared a report in which they, as Dewey, used the concept of competence in various ways. The most meaningful quotes are about the following issues: ‘competence of professionals (farmers), competence in professional tasks and responsibilities (manual farm operations), competence in professional practice (scientific agriculture), competence of teachers (and competence of researchers as teachers), competence of assessors, competence management (enabling and securing good working conditions), and last but not least: incompetence of all mentioned above’ (Mulder and Pachuau, 2011).

These examples show the early concerns with the competence of students in, graduates of, teachers in and administrators of education, or the level of their professional knowledge in practice. However, in these writings competence development was not yet a professional practice in itself. It took nearly half a century for the concept of competence to move beyond general use and to enter the literature as a concept that was being studied as a theme.

Institutional Perspectives on Budgets:

According to institutional isomorphism (DiMaggio & Powell, 1983), budgeting diffused via three mechanisms. Under mimetic diffusion, organizations adopt budgets because they observe that other groups become more financially confident and successful with a systematic budgeting process. As budgeting became more popular, there were coercive pressures to adopt budgets. Stockholders who demand sound financial management may expect yearly budgets for key activities. Philanthropic organizations will scrutinize budgets of charitable organizations to ensure future contributions are spent wisely. Employees expect formal budgets to remain confident that money is available for salaries and important projects.

Finally, accountants and financial managers hired by firms bring normative pressures to adopt standardized budget practices. Budgeting is a logical extension of credit-debit accounting principles and is taught in every business school. Budgets have also become a "rational myth" for modern organizations. According to Meyer & Rowan, the adoption of these myths is often ceremonial (Meyer & Rowan, 1977). Budgets necessary for legitimacy can be de-coupled from daily operations. Money may be transferred from one budget category to another to cover over-spending. Often there are little pressures to maintain budgeted spending levels once it has been developed. Uncle Sam's Bakery is a perfect example of budgets as yearly ceremony

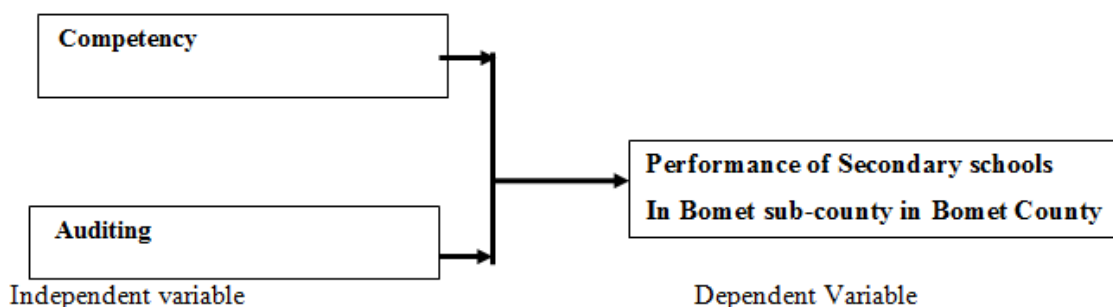
The Theory of Inspired Confidence (Theory of Rational Expectations):

Limperg (1932) addresses both the demand and the supply for audit services. The demand for audit services is the direct consequence of the participation of third parties (interested parties of a company) in the company. These parties demand accountability from the management, in return for their investments in the company.

Accountability is realized through the issuance of periodic financial reports. However, since this information provided by the management may be biased, and outside parties have no direct means of monitoring, an audit is required to assure the reliability of this information. With regard to the supply of audit assurance, Limperg (1932) suggests that the auditor should always strive to meet the public expectations.

Conceptual Framework: A conceptual framework is a basic structure that consists of certain abstract blocks which represent the observational, the experiential and the analytical/ synthetically aspects of a process or system being conceived.

Conceptual framework of study



3. RESEARCH GAPS

From the foregoing, it was evident that competency in accounting management is critical for any school to improve its services delivery. Head teachers should be competent and have the skills and abilities to manage the school funds. They should be capable of budgeting, accounting and carrying out basic internal audit of the school funds. Their capacities to do so are affected by such factors as level of education, professional background and in-service training in accounting management and experience other staffs. There have been several studies done on management of public secondary schools in the country. However, in Bomet central sub county there has been many study done in different areas but no study has focused on effect of accounting management on performance of public secondary school. Thus, there is need to undertake this study to find out the accounting management on performance of public secondary school is wanting.

Distribution of target population:

Category	Population	Percentage
Head teachers	70	33.33
Deputy Head teachers	70	33.33
Bursars	70	33.33
Total	210	100

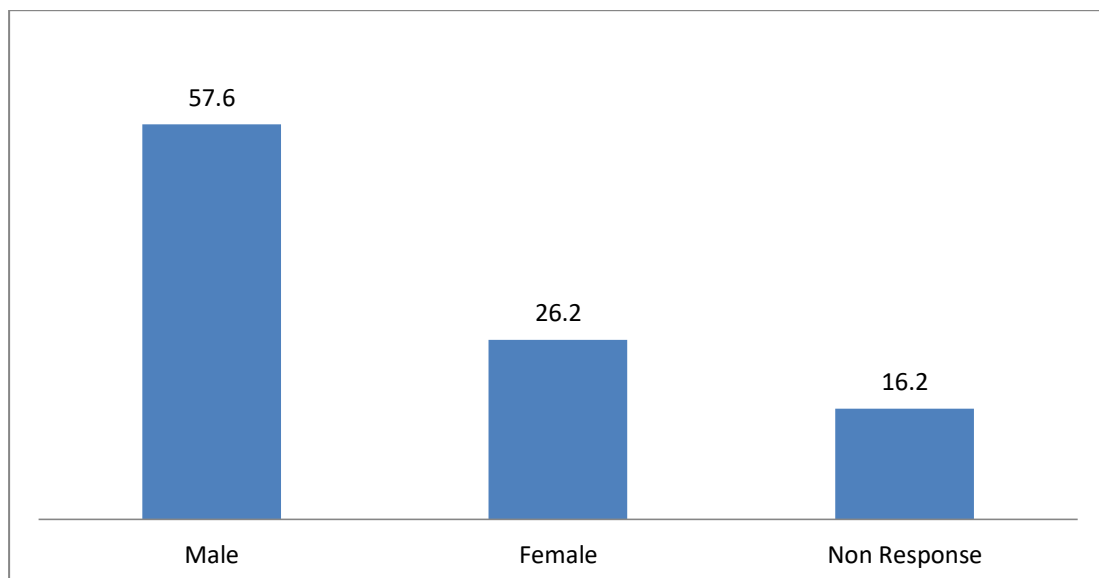
Source Data: (Bomet central sub county Schools Heads associations)

Demographic Information of the Respondents:

Gender Distribution:

The first item of the questionnaire sought to establish the gender distribution of the respondents. The findings were presented in figure below

Gender distribution of the Respondents:

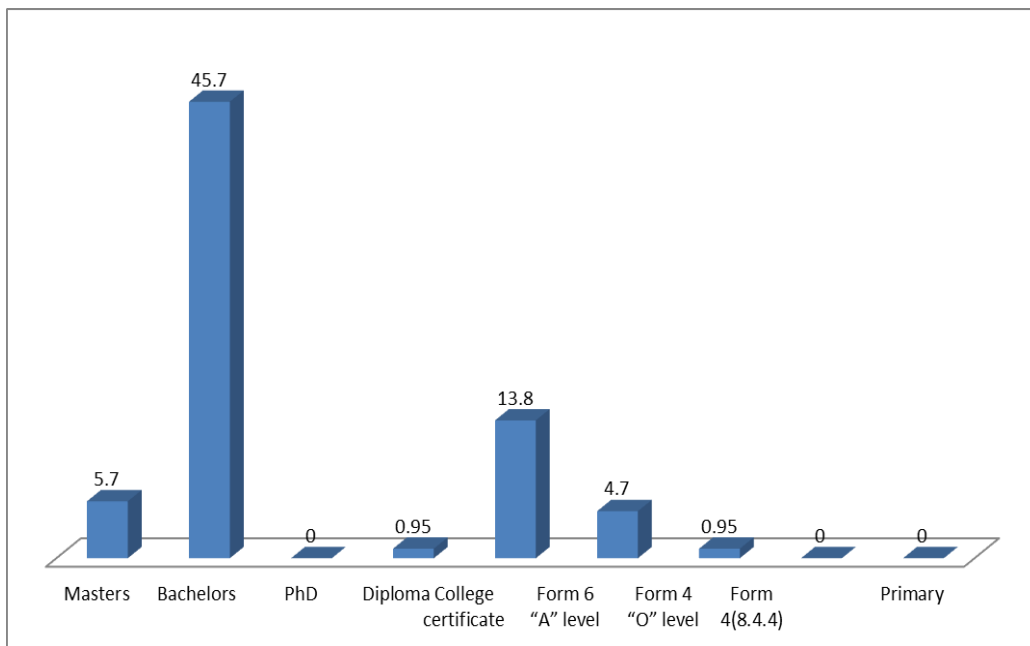


The results show that most of the respondents were men at 57.6% while the women respondents were rated at 26.2%. At the same time 16.2% of the respondent did not answer this question.

Highest Level of Education:

Then the last item on the demographic section was on the highest levels of education acquired by the respondents. The results were presented in figure below

Highest Level of Education:



The study findings show that most of the respondents had their first degrees in various fields at 45.7. They were followed by those who had college certificate qualifications at 13.8%. Then those who had post graduate master degrees were rated at 5.7% with those with diplomas, form 6 A levels and form 4 O level rated at 0.95, 4.7 and 0.95 respectively.

Staff Competencies:

The researcher identified the aspects presented in table below and asked the respondents the extent to which they put them into consideration when recruiting their staff. The response was presented as follows. below

Staff Competencies:

Staff Competencies	Mean	St deviation
Good understand of your organization	3.16	0.1250
A person with strategic thought	3.07	0.1934
Innovative person	2.10	0.131
Able to communicate fluently and effectively	4.18	0.1221
Good customer focus and able to relate well with the public	4.41	0.1028
Leadership abilities	4.26	0.2021
Ability to teamwork	2.06	0.1734
Ability to manage time well	4.65	0.1001

The study found that the one of the most important consideration was the staff's ability to manage their time well at a mean response of 4.65. Staff with good focus on the customer and are able to relate well with the public was also considered important at a mean rating of 4.41. Then the staff must have leadership abilities at a mean response of 4.26. The staff further must be able to communicate fluently and effectively at a mean response of 4.18. Another key aspect that was very important during staff recruitment was a good understanding of the organization at a mean score of 3.16. Then the staff had to be people with strategic thoughts at 3.07 mean response. Finally the staff had to be innovative and ability to work well in a team or with others at a mean response of 2.10 and 2.06 respectively.

Budget:

Type of Budgets:

On budge, the researcher sought information on the extent to which the respondents participated in the preparation of the budgets presented in table below

Type of Budgets:

Type of Budgets	Yes	No
Master budget	102 (48.6%)	0
Recurrent budget	38 (19.0%)	0
Development budget	36 (17.4%)	0
Incremental budget	0	0
Performance –Based budgeting	0	0
Medium term expenditure framework	0	0

The study found that the most common type of budgets where majority of the respondents took part in preparation was the master budget at 48.6%. Another group of respondents also took part in preparation of the recurrent budget at 19% while 17.4% participated in the preparation of the development budgets.

Basis of Budget Break Down:

Then the respondents were asked to indicate the basis upon which they break down their budgets. The response was presented in table below

Basis of Budget Break Down

Basis of Budget Breakdown	Yes	No
Time	49 (23.33%)	0
Cost Unit	49 (23.3%)	0
Both time and cost unit	78 (37.4%)	0

The results show that the respondents indicated that the most important factors for consideration during budget preparations were both time and cost unit at a response of 37.4%. While 23.3% felt that time was the most important factor and another 23.3% indicated that cost unit was the most important factor for consideration during budgeting among the schools.

Relevance of the Budget to the Schools:

Acknowledging that budgets have a number of purposes, the researcher asked the respondents to rate the level of how important they think that each of the purposes presented in table below are relevant in the public sector budgeting.

Relevance of the Budget to the Schools:

Importance of budgets	Mean	St Deviation
To forecast the future	2.31	0.0072
As a functional coordination tool	2.31	0.0072
As a means of performance evaluation	3.51	0.2107
To motivate employees	2.04	0.6162
Budgets are used to help coordinate the activities of the several parts of the Organization	3.72	0.1129
They are used to assign responsibilities to managers	1.83	44
To control performance by calculating and investigating	2.30	67
Budgets overcome potential bottlenecks before they occur	3.23	0.1090
They coordinate the activities of the entire organization by integrating the plans and objectives of the various parts	3.63	0.0127

The study found that most of the respondents said that budgets are used to help coordinate the activities of the several parts of the organization at a mean 3.72. They are also used to coordinate the activities of the entire organization by integrating the plans and objectives of the various parts at a mean of 3.63. Further the study shows that they are used as a means of performance evaluation at a mean of 3.51. The findings also shows that the budgets are meant to overcome potential bottlenecks before they occur at a mean of 3.23, as a communication tool to all the levels of department at a mean of 2.54, to forecast the future at 2.31, as a functional coordination tool at 2.31 mean score, to control performance by calculations and investigations at mean rating of 2.30 and finally to motivate employees at a mean score of 2.04.

4. SUMMARY OF THE FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

Introduction:

This chapter presents the summary of the study, conclusions and recommendations on the effects of accounting management on the performance of secondary schools in Kenya: a case of Bomet Central Sub County Public secondary schools. The study objectives were to determine the effect of staff competencies on the performance of secondary schools in Bomet Central Sub County, to assess the effect of budget on the performance of secondary schools in Bomet Central Sub County, to determine the effect of auditing on the performance of secondary schools in Bomet Central Sub County. The contents were presented as shown.

Summary of the Findings:

The results show that most of the respondents were men at 57.6% while the women respondents were rated at 26.2%. At the same time 16.2% of the respondent did not answer this question. The study found that most of the respondents were aged over 56 years at 21.9%. They were followed by those aged between 46-50 years at 21.0%. Then those in the age bracket of 51-55 years were ranked at a response rate of 17.1%. They were then followed by those aged 41-45 years at 14.8% and 36-40 years at 14.3%. Then the youngest were those in the age of 31-35 years at 4.3% and 20 – 30 years at 3.8%.

The study findings show that most of the respondents had their first degrees in various fields at 45.7. They were followed by those who had college certificate qualifications at 13.8%. Then those who had post graduate master degrees were rated at 5.7% with those with diplomas, form 6 A levels and form 4 O level rated at 0.95, 4.7 and 0.95 respectively.

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Conclusions:

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Suggested areas for further research:

The study was done in only one Sub County in Bomet County among many in the county. There is need for similar researches in other sub-county before generalizations are made. With the training headed by KIE and the national Government roll out education policies, it is necessary to examine the effectiveness of its programs.

Due to the numerous challenges facing head teachers in financial management, it is necessary to further examine specifically the accounting challenges. Since the schools auditors are few and many schools are yet to submit their final accounts for auditing, it is necessary to find out the auditing challenges facing them.

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