INTEGRATED FINANCIAL INFORMATION SYSTEM (IFIS) AND FINANCIAL PERFORMANCE OF PUBLIC TECHNICAL INSTITUTIONS IN WEST NILE: A STUDY OF AMELO TECHNICAL INSTITUTE, ADJUMANI DISTRICT

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A RESEARCH DISSERATION SUBMITTED TO THE FACULTY OF BUSINESS & DEVELOPMENT STUDIES IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF MASTER'S OF BUSINESS ADMINISTRATION OF GULU UNIVERSITY

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DECLARATION

This research dissertation on the "Integrated Financial Information System and financial performance of public technical institutions in West Nile: a study of Amelo Technical Institute, Adjumani" is my original work and has not been presented for any award in any other University or Higher Institution of learning.

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APPROVAL

This research dissertation on "Integrated Financial Information System and financial performance of public technical institutions in West Nile: a study of Amelo Technical Institute, Adjumani" is developed under our supervision is being submitted to the Faculty of Business and Development Studies of Gulu university with our approval.

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DEDICATION

To my beloved family, whose unwavering love, patience, and encouragement sustained me throughout this academic journey.

To every dedicated staff member of Amelo Technical Institute especially the principal who gave their time to participate in this study, the curate of Nebbi cathedral and to all public servants in Uganda's underserved regions striving daily to deliver quality education under difficult conditions this work is for you.

May this research contribute, however modestly, to the improvement of financial governance and the sustainability of technical education in West Nile and beyond.

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LIST OF ACRONYMS AND ABBREVIATIONS

ABC:	Activity-Based Costing
ADB:	African Development Bank
ATI:	Amelo Technical Institute
CSOs:	Civil Society Organizations
CVI:	Content Validity Index
ERP:	Enterprise Resource Planning
FIS:	Financial Information System
IFMIS:	Integrated Financial Management Information System
IMF:	International Monetary Fund
IRR:	Internal Rate of Return
IT:	Information Technology
MBA:	Master of Business Administration
MOES:	Ministry of Education and Sports (Uganda)
NPM:	New Public Management
OAG:	Office of the Auditor General (Uganda)
OECD:	Organisation for Economic Co-operation and Development
SPSS:	Statistical Package for the Social Sciences
TAM:	Technology Acceptance Model
TVET:	Technical and Vocational Education and Training
TVETA:	Technical and Vocational Education and Training Authority (Kenya)
UTAUT:	Unified Theory of Acceptance and Use of Technology

ABSTRACT

This study investigated the influence of an Integrated Financial Information System (FIS) on the financial performance of public technical institutions in Uganda's West Nile region, The purpose of this study was to investigate the influence of Integrated Financial Information System in enhancing financial performance of public technical institutions in West Nile: a study of Amelo Technical Institute, Adjumani. The study examined the level of FIS utilization, the level of financial performance, the effect of FIS on financial performance, and the mediating effect of organizational support on this relationship at Amelo Technical Institute, Adjumani. Grounded in the Technology Acceptance Model (TAM), which posits that perceived usefulness and perceived ease of use determine user acceptance and actual system usage, the study employed a descriptive and cross-sectional design with a mixed-methods approach. Quantitative data were collected from eighty respondents using structured questionnaires, complemented by qualitative data from ten key informant interviews, and analyzed using descriptive statistics, regression analysis, and moderation analysis. The findings revealed that actual system usage emerged as the only significant predictor of financial performance, while user perceptions of usefulness and ease of use did not independently predict outcomes. Although user acceptance and actual system usage were high, financial performance remained moderate, with strengths in enrolment-driven revenue but persistent weaknesses in expenditure management and revenue diversification. Organizational support did not function as a significant moderator of the relationship between FIS and financial performance. The primacy of actual usage over perceptual factors suggests that deepening behavioral engagement with the system matters more than improving attitudes alone; however, the non-significant moderation of organizational support indicates that current management commitment and training lack the analytical depth and competency-building focus needed to amplify performance gains. Management should integrate all revenue streams into real-time FIS capture, implement competency-verified role-specific training, and institutionalize FIS-generated cash flow projections in strategic meetings, while the Ministry of Education should fund coordinated FIS implementation programmes across West Nile TVET institutions and future research should employ longitudinal, multi-institution designs with objective financial data.

Keywords: Integrated Financial Information System (FIS); Financial Performance; Technology Acceptance Model (TAM); Actual System Usage; Organizational Support; Public Technical Institutions; Amelo Technical Institute; West Nile, Uganda.

CHAPTER ONE: INTRODUCTION

1.0 Introduction

Public education and technical institutions in Uganda operate within a context of technical resource constraints. A significant and persistent challenge is their suboptimal financial performance, which directly threatens institutional sustainability and the quality of training offered. This underperformance manifests concretely through unreliable revenue generation, a chronic lack of cost-effectiveness in expenditure, and an unsatisfactory cash flows in critical investments (Nabukeera, 2020). These financial weaknesses undermine their ability to maintain infrastructure, procure modern training equipment, and retain qualified staff, ultimately compromising their core educational mission (Kato & Ndede, 2021).

While these financial challenges are acknowledged, a clear and specific research gap exists regarding a potential solution in the context of West Nile in Uganda. A study by Romney & Steinbart, (2021) extensively cover the benefits of Financial Information Systems (FIS) for corporate entities and large institutions of higher learning. However, there is a distinct lack of empirical evidence on the implementation and efficacy of FIS within the unique context of public technical institutions in rural, developing regions like West Nile.

Therefore, this study intends to move beyond theoretical assumptions and rigorously investigate the influence of Financial Information Systems in enhancing the financial performance of Technical Institutions in West Nile; a study of Amelo Technical Institute

1.1 Background of the study

The background in this section includes the conceptual, historical, theoretical, and contextual background.

1.1.1 Conceptual background

The conceptual foundation of this study examines the pathway through which an Integrated Financial Information System (IFIS) the core independent variable influences the financial performance of a public education institution, the dependent variable. This relationship is conceptualized not as a direct technological fix, but as a chain of cause-and-effect mediated by human acceptance and optimized organizational processes.

At the inception of this chain lies the Technology Acceptance Model (TAM), which provides the primary lens for understanding the utilization of the IFIS. As advanced by Davis (1989)

and extended in the Unified Theory of Acceptance and Use of Technology (UTAUT) by Venkatesh et al. (2003), user acceptance is not automatic. It is fundamentally driven by two perceptual beliefs that constitute the initial dimensions of the Financial Information System: the users' perceived usefulness (the degree to which they believe the system will enhance their job performance) and perceived ease of use (the degree to which they believe using the system will be free of effort). These perceptions directly influence the actual system usage and ultimate user acceptance (Alharbi & Drew, 2022). Therefore, the IFIS's potential cannot be realized unless the intended users' accountants, administrators, and managers psychologically and behaviorally embrace it.

However, as Ewell (2009) argues, the effect of a financial system on organizational outcomes is rarely direct. The conceptual bridge between system acceptance and tangible financial performance is the effective translation of digital data into superior financial management actions. This translation occurs through enhanced institutional processes specifically, the efficiency and effectiveness with which financial operations are conducted. This study posits that a well-accepted IFIS improves financial performance by enabling timely revenue collection and reconciliation, precise budgetary control and monitoring, and agile cash flow management (Nkundabanyanga et al., 2023). For instance, automated fee tracking reduces leakage, real-time expenditure reports prevent overspending, and integrated procurement modules improve payment scheduling.

A study by Mulyungi & Mulyungi, (2023) in similar contexts underscores this mediated pathway. Research on public tertiary institutions in East Africa confirms that the benefits of digital systems on financial outcomes such as improved revenue growth and expenditure efficiency are fully realized only when the technology is embedded within streamlined, accountable, and adaptive internal processes (Opiyo, 2024). Thus, the core conceptual proposition of this study is that an Integrated Financial Information system influences Financial Performance (measured by revenue, expenditure, and cash flow metrics) primarily by first achieving user acceptance and then by empowering the institution to execute its financial transactions and controls with greater speed, accuracy, and strategic insight.

This conceptualization addresses a critical gap in literature: while the separate domains of technology acceptance and public financial management are well-studied, there is limited

integrated modeling of how these elements sequentially connect within the specific, resource-constrained environment of a public TVET institutions.

1.1.2 Historical Background

Globally, the concept of financial performance in educational institutions has evolved significantly since the late 20th century, shifting from a focus on budgetary compliance to a more strategic emphasis on efficiency, accountability, and return on investment. In developed economies such as the United States and the United Kingdom, public sector reforms in the 1980s and 1990s driven by New Public Management (NPM) principles introduced performance-based budgeting, cost-benefit analysis, and outcome-oriented funding models (Hood, 1991). These changes encouraged technical and vocational institutions to treat financial performance not as a mere administrative function but as a strategic lever for sustainability and quality improvement. The integration of digital financial systems, such as Enterprise Resource Planning (ERP) platforms, further enabled real-time monitoring, predictive budgeting, and data-driven decision-making, setting a global benchmark for institutional financial maturity (Bullen & Rockingham, 2005).

Historically, financial management in many educational institutions across developing countries in Africa, including Ethiopia, was characterized by manual processes and the use of basic tools like paper records, ledgers, and simple spreadsheet software such as Microsoft Excel (Nabukeera, 2020). Financial performance in technical education has been shaped by structural adjustment programs, donor-driven reforms, and persistent resource constraints. During the 1980s and 1990s, many African governments decentralized financial management in response to IMF and World Bank conditionalities, aiming to improve efficiency and accountability in public services (ADB, 2002). However, implementation was often weak due to limited technical capacity, poor infrastructure, and reliance on manual systems. As a result, financial performance remained largely reactive, with institutions struggling to generate revenue, control costs, or demonstrate value for money. Over time, regional bodies such as the African Development Bank have advocated for stronger financial governance in education, emphasizing the need for transparency, internal controls, and investment in financial information systems to enhance institutional resilience (AfDB, 2016).

Within East Africa, Kenya has emerged as a regional leader in reforming financial management in technical and vocational education. The establishment of the Technical and

Vocational Education and Training Authority (TVETA) in 2013 mandated institutions to adopt standardized financial reporting and demonstrate financial sustainability as a condition for accreditation (TVETA, 2018). This has led to improved cost tracking, revenue diversification, and better alignment of programs with labour market needs. In Uganda, by contrast, financial performance in technical institutes like Amelo Technical Institute has been hampered by delayed funding and under expenditure. Although the Public Finance Management Act (2015) and IFMIS reforms created a framework for accountability, many institutions still rely on paper-based processes, limiting their ability to measure performance using modern indicators such as expenditure or cost per graduate (OAG, 2014; MoES, 2020).

1.1.3 Theoretical background

The theoretical foundation of this study is anchored in the Technology Acceptance Model (TAM), a seminal framework in information systems research developed by Davis (1989). TAM posits that user acceptance of technology is primarily determined by two cognitive factors: perceived usefulness (PU) the extent to which an individual believes that using a system will enhance job performance and perceived ease of use (PEOU) the degree to which the system is perceived as effortless to operate. These constructs shape users' attitudes toward technology, which in turn influence behavioral intention and actual usage. In the context of Financial Information Systems (FIS), TAM provides a robust lens for understanding why staff in technical institutions may embrace or resist digital financial tools. For instance, if a finance officer perceives that an FIS reduces the time required to generate reports or minimizes errors in budget allocation, they are more likely to adopt it. Empirical studies have consistently validated TAM in public sector and educational settings, confirming its predictive power in technology implementation contexts (Venkatesh & Davis, 2000; Igbaria et al., 1997).

Over time, TAM has been extended and integrated into broader models such as the Unified Theory of Acceptance and Use of Technology (UTAUT) (Venkatesh et al., 2003), yet its core constructs remain highly relevant especially in resource-constrained institutions where user buy-in is critical for successful deployment. Recent applications of TAM in African public institutions highlight that even technically sound systems fail when users perceive them as complex or irrelevant to their daily tasks (Al-Mamary et al., 2022; Taherdoost, 2023). Moreover, TAM's emphasis on individual-level cognition aligns well with mixed-methods research, allowing for both quantitative measurement of perceptions and qualitative

exploration of user experiences. This study leverages TAM not only as a predictive model but as a diagnostic tool to assess the human-technology interface in financial management.

1.1.4 Contextual background

The financial management landscape of public Technical and Vocational Education and Training (TVET) institutions in Uganda's West Nile sub-region is characterized by persistent challenges that hinder operational efficiency and institutional sustainability. Reforms such as the National Technical and Vocational Education and Training Policy (2019) and the continued implementation of the Public Finance Management Act (2015) have sought to promote accountability, financial autonomy, and digital transformation within the sector. Despite this policy drive, many institutions remain constrained by manual, fragmented accounting processes, unreliable government capitation grants, and limited internal revenue mobilization capacity (Ministry of Education and Sports [MoES], 2023; Auditor General, 2022). These inefficiencies directly undermine financial performance, financial performance, manifesting in poor revenue collection, unpredictable cash flows, and constrained expenditure management outcomes that critically affect educational service delivery in a region with high youth unemployment.

In response, the utilization of modern Integrated Financial Information Systems (IFIS) has been posited as a critical intervention. An integrated information system can potentially consolidate budgeting, procurement, fee collection, and reporting into a single digital platform. Its effectiveness, however, is not automatic but is contingent on key human-technology interaction factors, including users' perceived usefulness and perceived ease of use of the system, its actual usage, and ultimate user acceptance (Davis, 1989; Venkatesh et al., 2003).

The West Nile context illustrates this gap. Institutions like Don Bosco Technical School Arua and Muni University have experimented with digital modules for payroll or fees, yet most, including the subject of this study, lack a fully integrated, institutional-specific FIS (Ojok & Aduo, 2022). This suggests that the mere presence of technology is insufficient. Emerging literature emphasizes that the relationship between an IFIS and financial performance is significantly shaped by a moderating variable: organizational support (DeLone & McLean, 2003; Ifinedo, 2011). In the constrained environment of public TVETs, management commitment to secure resources and drive change, coupled with dedicated staff training, is

essential to translate a system's technical potential into tangible financial management improvements.

Therefore, this study focuses on Amelo Technical Institute in Adjumani District to empirically examine the influence of Integrated Financial Information System in enhancing financial performance of public technical institutions in West Nile: a study of Amelo Technical Institute, Adjumani

1.2 Problem Statement

Public education and technical institutions in Uganda, continue to experience chronic financial instability, characterized by unpredictable revenue, constrained funding and cash flows, and inefficient expenditure management (Muganga, 2022; Kato & Ndede, 2021). Nationally, this challenge is reinforced by limited public financing for education, with the sector receiving only about 8% of the national budget in FY 2024/25, leaving public TVET institutions heavily underfunded relative to their operational needs (MoFPED, 2025). Integrated Financial Information Systems (IFIS) have since promoted to enhance financial accountability and performance, however their utilization within public TVET institutions, and their effect on financial outcomes such as revenue management, expenditure control, and cash flow stability has not been empirically established. Consequently, there is limited evidence on how user acceptance and organizational support moderate the relationship between IFIS implementation and financial performance in resource-constrained public technical institutions (Alharbi & Drew, 2022). Using Amelo Technical Institute as a study scope, this research focuses on investigating the influence of Integrated Financial Information System in enhancing financial performance of public technical institutions in West Nile.

1.3 Purpose of the Study

The purpose of this study was to investigate the influence of Integrated Financial Information System in enhancing financial performance of public technical institutions in West Nile: a study of Amelo Technical Institute, Adjumani.

1.4 Objectives of the study

i. To examine the level of utilization of Financial Information Systems at Amelo Technical Institute.
ii. To investigate the level of financial performance of Amelo Technical Institute
iii. To analyse the effect of FIS on the financial performance of Amelo Technical Institute.

iv. To determine the mediating effect of organization support in the relationship between financial information systems and the financial performance of Amelo Technical Institute.

1.5 Research Questions

The study addressed the objectives from the following question.

i. What are the factors affecting the level of utilization of the Financial Information System at Amelo Technical Institute?
ii. What is the level of financial performance of Amelo Technical Institute?
iii. What is the effect of Financial Information Systems (FIS) on the financial performance of Amelo Technical Institute?
iv. What is the mediating effect of organization support in the relationship between Financial Information Systems and the financial performance of Amelo Technical Institute?

1.6 Conceptual Framework

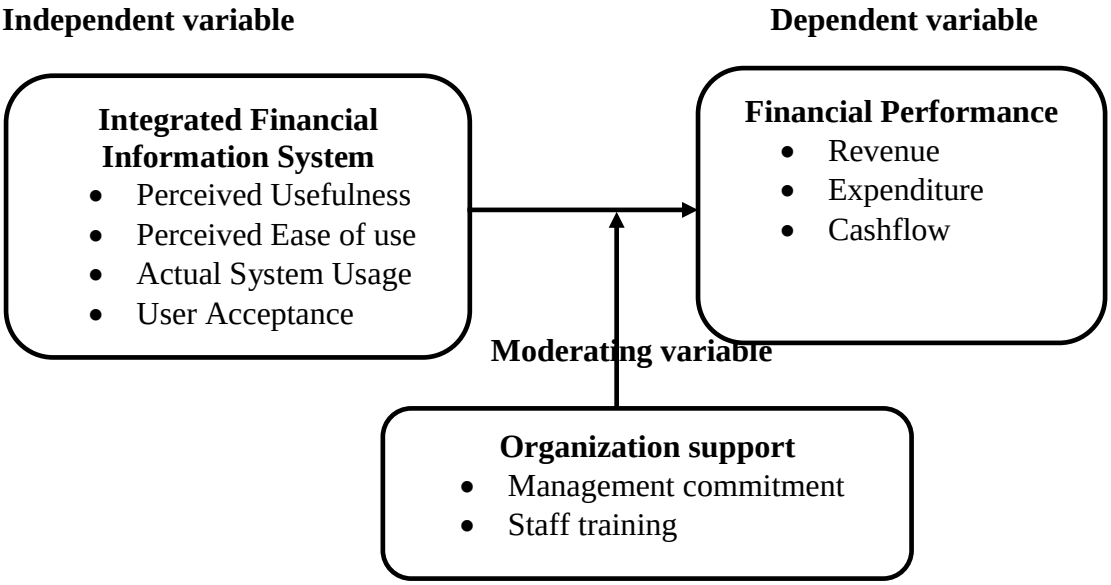


Figure 1: conceptual framework

Adapted from Keeling (2004) and Davis (1989) and modified by the researcher

The conceptual framework presents a model in which the Financial Information System (FIS) serves as the independent variable, operationalized through dimensions of perceived usefulness, perceived ease of use, actual system usage, and acceptance. Organization support serves as the mediating variable characterized by management commitment and staff training.

Finally, financial performance, the dependent variable is measured by revenue generation, expenditure and cashflow.

1.7 Significance of the study

The findings of this study are expected to benefit several stakeholders in the Institute system. This section presents the anticipated significance to the area of study, policy makers/advocates and the academia.

The study findings are expected to be beneficial to Amelo Technical Institute in helping them determine how financial information system can support the financial performance of the institution.

Additionally, the study findings are expected to provide collaborated and updated information to policymakers and others whose actions may inform further policy reviews relating to financial information system practices in ways that promote the financial performance of Technical Institutes at local levels. To this extent, the beneficiaries may not be limited to Amelo technical institute but may apply to other Technical Institute and organizations in developing countries generally.

Finally, the findings of this study enrich the available body of knowledge relating to financial information system and financial performance but may also drive other scholars into further empirical analysis in the subject area. By implications, therefore, this study may provide a solid and challenging background for positioning financial information system centrally in the financial performance of technical institutes in Uganda.

1.8 Scope of the study

This study covers the content, geographical and time scope.

1.8.1 Content scope

The study focused on financial information system and the financial performance of the Amelo Technical Institute. Whereas financial information system was investigated by perceived usefulness, perceived ease of use, actual system usage and acceptance. Financial performance was measured by revenue generation, expenditure and cash flow as well as organization support which moderates the relationship between the two variables

1.8.2 Geographical Scope

Adjumani District is located in the north-western part of Uganda, within the West Nile sub-region. It lies along the international border with South Sudan to the north, is bordered by Moyo District to the east, Arua City to the south, and Zombo District to the west. This strategic location places Adjumani at a key cross-border junction and is where Amelo Technical Institute is located.

1.8.3 Time Scope

The study was conducted over a duration of 6 months to ensure completeness in report writing. It also covered a period of five years from 2019 to 2024. This period captures significant financial performance fluctuations, and rising operational costs, providing a realistic view of fiscal challenges in technical institutions in the region.

CHAPTER TWO: LITERATURE REVIEW

2.0 Introduction

This chapter presents a review of the literature on financial information system and the financial performance of technical Institutes in West Nile. The first section presents the theoretical review followed by a review of related literature presented thematically according to the study objectives. A summary of the literature review highlighting the literature gaps is presented last.

2.1 Theoretical review

The study was guided by the Technology Acceptance Model (TAM) to investigate the influence of Financial Information Systems in enhancing the financial performance of Technical Institutions in West Nile.

2.1.1 The Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), introduced by Davis in 1989, serves as the foundational theoretical framework for this study, specifically for explaining the independent variable: the utilization of a Financial Information System (FIS). The model posits that an individual's behavioural intention to use a system is primarily determined by two core beliefs: perceived usefulness, defined as the degree to which a person believes that using the system would enhance their job performance, and perceived ease of use, or the degree to which a person believes that using the system would be free of effort (Davis, 1989). These two factors directly influence the user's attitude toward use, leading to behavioural intention and, ultimately, the actual system usage and full acceptance of the technology.

The primary strength of TAM is its parsimony and powerful predictive validity across a wide range of technologies and user populations (Venkatesh & Bala, 2008). Its simplicity makes it highly applicable for this study, as it provides a clear lens to investigate whether the staff at technical institutions believe the FIS will help them manage revenue and costs more effectively (perceived usefulness) and whether they find the system intuitive and not cumbersome to operate (perceived ease of use). These perceptions are the direct antecedents to the actual usage behaviour that would lead to improved financial performance.

However, a common criticism of TAM is that it is overly focused on individual volitional utlization and can be "theoretically too simplistic" for explaining use in mandatory settings,

often overlooking broader organizational and social influences that affect technology utlization (Bagozzi, 2007).

Despite this acknowledged limitation, this study justifies the utlization of TAM for a key reason: while use may be mandated by management, effective and value-adding usage that leads to genuine expenditure and improved revenue generation is not guaranteed. Mandatory use can lead to superficial compliance or workarounds that nullify the system's benefits. Therefore, understanding the core psychological constructs of perceived usefulness and ease of use remains critically important. If users do not see the system's value or find it difficult to use, they are unlikely to engage with it in a way that unlocks its full potential for enhancing financial performance, even under a mandate.

2.2 Financial information system

An expansive body of literature posits that financial information system provides timely, accurate, reliable and accelerate the financial transaction process thereby promoting the financial performance of public organizations. According to Priem and Butler, (2019), a well-designed FIS can provide several features that may help detect excessive payments, fraud, and theft. By recording information in an integrated system that uses common values, FIS users can access the system and retrieve the specific information they require to carry out different functions and tasks. All types of reports can be generated: balance sheets, sources and uses of funds, cost reports, return on investment, ageing of receivables and payables, cash flow projections, budget variances, and performance reports of all types. Some systems have libraries consisting of hundreds of standard reports (Brennan, 2017). Managers can use this information for a variety of purposes: to plan and formulate budgets; examine results against budgets and plans; manage cash balances; track the status of debts and receivables; monitor the use of fixed assets; monitor the performance of specific departments or units; and make revisions and adjustments as necessary, to name a few.

According to Bartel (2019), FIS provides an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for a Technical Institute/. It consists of several core sub-systems, which plan, process and report on the use of public resources. The scope and functionality of FIS can vary across countries, but sub-systems normally include accounting, budgeting, cash management, debt management and related core treasury systems.

2.2.1 Perceived usefulness

The initial stages of Financial Information System (FIS) utilization are deeply rooted in user perceptions, particularly perceived usefulness and perceived ease of use. Perceived usefulness refers to the extent to which an individual believes that using a particular system will improve their job performance (Davis, 1989). In the context of a technical institute's finance department, this could manifest as confidence that the system enables faster generation of financial reports, more accurate forecasting, or streamlined budget allocation across departments such as engineering or vocational training units. When finance officers believe the system reduces the time spent on manual data entry and minimizes errors in financial statements, their motivation to use the system increases significantly. Empirical evidence supports that perceived usefulness is one of the strongest predictors of user intention to adopt new technologies in organizational settings (Venkatesh & Davis, 2000), especially in public and semi-autonomous institutions where efficiency gains are closely tied to accountability and service delivery.

Research by Al-Mamary et al. (2022) in public sector institutions found that employees often revert to spreadsheets or paper-based systems when digital tools are perceived as overly complex, even when those tools are technically superior. This phenomenon highlights that usability is not a secondary concern but a critical determinant of sustained engagement, particularly among non-technical staff who may already feel apprehensive about digital transitions.

2.2.2 Perceived Ease of use

Perceived ease of use plays a pivotal role in shaping how users interact with Financial Information Systems, acting as a critical counterpart to perceived usefulness in determining overall system acceptance.

A system that feels smooth, predictable, and logically structured lowers the psychological barrier to utilization and encourages exploration. Users are more likely to embrace new tools when they can accomplish tasks without feeling overwhelmed or making frequent errors. In institutional settings like technical colleges, where finance teams may include individuals with varying levels of digital literacy, intuitive design becomes even more essential. Research by Venkatesh et al. (2019) confirms that systems perceived as easy to use not only reduce

user frustration but also enhance self-efficacy the belief that one can successfully operate the system leading to more consistent and independent usage over time.

Moreover, perceived ease of use often acts as a gateway to perceived usefulness; users are unlikely to recognize a system's benefits if the initial experience is frustrating. When staff spend less time figuring out how to use the system, they can focus more on what the system enables them to achieve, such as faster month-end closures or real-time financial monitoring. This reinforces a positive feedback loop where ease of use leads to increased usage, which in turn reveals greater utility. As Taherdoost (2023) notes, continuous exposure to a user-friendly system strengthens positive attitudes and habitual use, especially when supported by adequate training and peer support. Ultimately, investing in usability is not just about comfort it's a strategic decision that affects utilization rates, data accuracy, and the overall return on technology investments.

2.2.3 Actual System Usage

Actual system usage repres Jan-June ents the tangible manifestation of user acceptance, bridging the gap between intention and behavior in the utilization of Financial Information Systems. A finance officer may believe the system is useful and easy to use, but unless they consistently log in to generate reports, update expenditure records, or utilize forecasting tools, the system fails to deliver value. This behavioral dimension is critical because it reflects the point at which technological potential translates into operational reality. According to Brown and Venkatesh (2021), actual usage is not merely a function of initial enthusiasm but depends on sustained interaction, shaped by ongoing support, organizational norms, and integration into routine tasks.

Moreover, actual system usage serves as a key indicator of implementation success and institutional readiness for digital transformation. When users actively employ core functionalities such as automated journal entries, real-time dashboards, or interdepartmental budget tracking it signals that the system has become embedded in the organizational fabric. This level of integration enables data accuracy, faster decision-making, and improved financial oversight. However, usage patterns can vary widely across roles and departments, with some staff adopting advanced features while others stick to basic functions or continue parallel record-keeping in spreadsheets. These discrepancies underscore the importance of monitoring usage metrics and addressing barriers through targeted interventions. Research by

Igbaria et al. (1997) emphasizes that perceived usefulness and organizational support are strong predictors of actual usage, particularly in environments where users must unlearn old practices. Similarly, Barki et al. (2007) found that usage depth going beyond login frequency to measure feature utilization is a more accurate reflection of system assimilation than surface-level adoption.

2.2.4 User Acceptance

Acceptance represents the culmination of the technology adoption process, marking the point at which a Financial Information System (FIS) is no longer seen as an external imposition or a temporary tool but as an integral part of everyday organizational practice. It goes beyond mere compliance or occasional use; true acceptance occurs when staff across departments from finance officers to department heads routinely rely on the system without resistance, viewing it not as "the new software" but simply as the way financial work gets done. This internalization reflects a cultural shift, where digital processes become normalized, trusted, and seamlessly woven into institutional routines. As Taherdoost (2023) notes, sustained technology acceptance in public and educational institutions depends not only on initial training but on continuous reinforcement, perceived reliability, and alignment with users' professional identities. When acceptance is achieved, the system supports consistency in reporting, improves transparency, and enhances accountability across the organization.

This deeper level of integration is what ultimately unlocks the long-term value of any major technology investment. Without widespread acceptance, even highly functional systems risk being underutilized, bypassed, or eventually abandoned in favor of legacy workarounds. The journey from skepticism to acceptance is rarely automatic it unfolds through a dynamic interplay of perceived usefulness, ease of use, consistent usage, and institutional support. According to Venkatesh et al. (2003), this progression is best understood through the Unified Theory of Acceptance and Use of Technology (UTAUT), which highlights performance expectancy, effort expectancy, social influence, and facilitating conditions as key drivers of behavioral intention and actual adoption. Similarly, Davis (1989) emphasized that attitude toward using technology plays a mediating role between perceptions and behavior, reinforcing that emotional and cognitive buy-in is essential.

2.3 Financial performance

Financial performance in higher education institutions, particularly technical and vocational training institutes like Amelo Technical Institute, reflects the extent to which financial resources are effectively managed to support institutional goals, ensure sustainability, and deliver quality education. It is not merely about generating revenue or balancing budgets, but about achieving strategic objectives through prudent fiscal stewardship (Ahmad et al., 2014). Key indicators such as revenue generation, expenditure, and cash flow provide a multidimensional view of how well financial inputs are converted into meaningful outputs and long-term value. Revenue generation encompasses tuition fees, government funding, grants, and income from commercial activities such as short courses or facility rentals each of which signals the institution's ability to attract and retain students and external support. However, high revenue alone does not equate to strong financial performance; it must be evaluated alongside cost structures and efficiency in resource utilization (Guthrie & Newman, 2007).

2.3.1 Revenue

Revenue generation in Ugandan technical institutions is characterized by heavy reliance on governmental capitation grants, which are often delayed and insufficient (Ministry of Education and Sports [MoES], 2023). This over-dependence creates significant vulnerability, as noted by Muganga (2022), who found that revenue streams in West Nile institutions are inconsistent, leading to budgetary shortfalls. Internally generated revenue from student fees, short courses, and workshop services remains underdeveloped due to weak collection systems and limited entrepreneurial initiatives (Nkundabanyanga et al., 2023). Recent studies, such as that by Ojok and Aduo (2022), emphasize that institutions with diversified and well-tracked revenue streams often supported by basic digital tracking demonstrate greater financial resilience. However, the literature consistently identifies a gap in the systematic use of Integrated Financial Information Systems (IFIS) to optimize billing, reduce leakage, and strategically plan revenue diversification.

2.3.2 Expenditure

Expenditure management is a critical challenge, with studies highlighting inefficiencies in budget execution and cost control. Kato and Ndede (2021) attribute low operational cost-effectiveness in Northern Ugandan technical schools to manual, non-integrated financial

processes that hinder real-time monitoring. This often results in preventable waste, procurement irregularities, and budget overruns (Auditor General, 2022). Effective expenditure control is tied to the ability to track commitments and payments against allocations accurately. Research by Mulyungi and Mulyungi (2023) on East African public institutions indicates that automated systems improve transparency and compliance with procurement regulations. However, within Ugandan TVETs, there is limited empirical evidence linking specific IFIS functionalities such as integrated budgeting modules to measurable improvements in expenditure efficiency or the optimization of key cost centres like instructional materials and facility maintenance.

2.3.3 Cash Flow

Cash flow management is the practical indicator of liquidity and short-term financial health. In the context of Ugandan technical institutions, cash flow problems are acute, stemming from the mismatch between erratic inflows (government remittances, tuition fees) and rigid operational outflows (staff salaries, utilities). Nabukeera (2020) observed that poor cash flow planning often leads to the postponement of critical activities and accumulation of arrears, undermining institutional operations. Effective cash flow management requires timely and accurate financial data to forecast needs and prioritize payments. Opiyo (2024) suggests that digital financial systems can enhance cash flow visibility and control. Yet, a salient gap exists in the literature: few studies explicitly examine how the utilization of an IFIS directly improves cash flow predictability, reduces liquidity crises, or enhances working capital management within the specific operational realities of Uganda's public technical institutions.

2.4 Organization support

Organizational support is widely theorized as a critical variable that shapes the success of information system implementations, particularly in the public sector (Ifinedo, 2011). Grounded in organizational support theory, which links perceived institutional backing to employee motivation and effectiveness, this construct determines whether a technological intervention translates into improved operational outcomes. In the context of implementing an Integrated Financial Information System (IFIS) in a resource-constrained environment, organizational support measured through management commitment and staff training does not act as a direct cause but as a conditional factor that strengthens or weakens the relationship between the system's adoption and financial performance improvements.

Without sufficient support, even a well-designed system may fail to achieve meaningful utilization or effect, as seen in many Ugandan public institutions where systemic inertia and capacity gaps prevail (Muwanga et al., 2021).

2.4.1 Management Commitment

Management commitment, the first key measure, refers to the visible and sustained involvement of leadership in championing, resourcing, and legitimizing the new system. This includes the strategic prioritization and allocation of budgets for software and hardware, the enforcement of policies that mandate system use over familiar manual processes, and active championship through role-modeling and public endorsement. Empirical studies in similar contexts, such as those by Nkundabanyanga et al. (2023) in Ugandan tertiary institutions, confirm that leadership engagement directly moderates core technology acceptance factors: it enhances users perceived usefulness of the system and reinforces actual system usage by resolving conflicts and securing essential resources. Where management commitment is low, the pathway between system implementation and effective financial process automation is significantly weakened.

2.4.2 Staff Training

Staff training constitutes the second measure and operationalizes organizational support by developing the competencies and confidence necessary for effective system use. This involves not only initial instruction but also ongoing, context-relevant support tailored to the institution's specific financial workflows. In Ugandan technical institutes, training is frequently a bottleneck; ad-hoc and underfunded programs result in low user proficiency, heightening perceived complexity and encouraging workarounds that bypass the system. Research by Alharbi & Drew (2022) underscores that adequate training moderates the relationship between system access and outcomes by increasing perceived ease of use and enabling users to leverage the system's full functionality for tasks such as revenue tracking, expenditure control, and cash flow forecasting. Thus, training quality directly influences whether technological potential is realized in practice.

Despite broad recognition of the importance of these factors, a clear research gap persists in the Ugandan TVET sector. Existing studies often describe management and training challenges qualitatively but seldom empirically model organizational support as a formal moderating variable within the IFIS–Financial Performance relationship. Few investigations quantitatively test how varying levels of management commitment and staff training alter the

strength of the link between system utilization and measurable financial outcomes namely revenue, expenditure, and cash flow. This study addresses that gap by explicitly positioning organizational support as a moderating variable, hypothesizing that higher levels of committed leadership and structured training will significantly amplify the positive effect of IFIS adoption on the financial performance of Amelo Technical Institute.

2.5 Summary of literature gap

The literature reveals three major themes: first, the utilization of Financial Information Systems (FIS) in educational institutions is strongly influenced by user perceptions particularly perceived usefulness and ease of use which shape actual system usage and eventual acceptance (Davis, 1989; Venkatesh et al., 2003; Taherdoost, 2023). Second, institutional effectiveness, operationalized through timely service delivery and adaptability, plays a critical mediating role in translating technology use into organizational outcomes (Nkundabanyanga, 2023; Opiyo, 2024). Third, financial performance in technical institutions is best assessed through a combination of revenue generation, expenditure, and cashflow, with evidence showing that data-informed management leads to better fiscal health (Abubakar, 2023; Mburu, 2022; Kiiza, 2024). Collectively, these studies confirm that FIS contributes to performance, but primarily through intermediate organizational processes.

However, there remains a distinct gap: while prior research examines FIS utilization and financial outcomes separately, few studies especially in sub-Saharan Africa empirically test the mediating role of institutional effectiveness in the FIS financial performance relationship within technical and vocational institutions. Most existing work focuses on universities or general public agencies, leaving a contextual and empirical void. This study directly addresses that gap by investigating the influence of FIS in enhancing financial performance of public technical institutions.

CHAPTER THREE: METHODOLOGY

3.0 Introduction

The methodology provides tools for carrying out the study, in-depth study, and instructing critical thinking. The methodology forms the design and methods described and the research design and the methods and procedures that were used in the study and comprises the target population, sampling techniques, sampling frame and sample size determination, data collection instruments, data collection methods, and data analysis procedures are presented (Creswell & Guetterman, 2019). The methodology used is based on the study objectives.

3.1 Research Design

The study adopted a descriptive and cross-sectional study design. This method is the most widely used in academia for researchers interested in comprehensive data collection (Cresswell, 2022). On the other hand, the descriptive study was intended to describe the situation as they exist. It enabled the researcher to study the facts about the respondents, such as their characteristics, behaviours, and experiences (Apuke, 2017). The study further adopted a mixed methods approach involving both quantitative and qualitative methods in order to gather comprehensive information.

3.2 Study Population

According to Mugenda and Mugenda (2018), a well-defined study population comprising individuals with direct involvement in the phenomenon under investigation enhances the validity and reliability of research findings. According to the Amelo Technical Institute Organizational Structure and Staff Records (2024), the study population consists of 104 staff members from Amelo Technical Institute who are directly involved in financial management, procurement, budgeting, information systems support, and administrative decision-making. This includes finance officers, procurement staff, administrative officers, IT support personnel responsible for maintaining the Financial Information System (FIS), and academic department staff who engage in budget utilization and financial planning for training programs. These individuals were selected as the unit of inquiry because they interact directly with the FIS and contribute to institutional effectiveness and financial performance outcomes.

3.3 Sample Size Determination

The sample size was determined using the statistical table of Krejcie and Morgan (1970) as cited by Amin (2005). For a population size of 104**,** the required sample size is 80**.** A conducive and stratified simple random sampling shall be applied.

3.3.1 Sample size and sampling procedures

Table 3.1: Sample size distribution

Category	**Population**	**Sample Size**	**Sampling technique**
Finance and Accounting Officers	13	11	Simple Random sampling
Procurement Staff	10	8	Conducive sampling
Administrative Officers	15	13	Simple Random Sampling
IT Support Staff (FIS users)	18	16	Simple Random Sampling
Academic Department Staff (budget users)	48	32	Stratified Simple Random Sampling
Total	**104**	**80**	Stratified Simple Random Sampling
Qualitative	—	10 Key Informants	Purposive Sampling

Source: (ATC, 2024)

The study employed purposive and stratified simple random sampling methods. Section heads were chosen using a conducive sampling while majority of the staff were selected using simple random sampling techniques, ensuring a representative sample. To ensure statistical robustness, a sample size of 80 was determined using the established guidelines of Krejcie & Morgan (1970), facilitating an adequate representation across various categories.

3.4 Data Collection Methods

In this study, the principal method for primary data collection was the utilization of surveys and interview data. This mixed-method approach ensures a comprehensive understanding of the effect of Financial Information Systems (FIS) on financial performance in public institutions.

3.4.1 Survey method

The questionnaire survey method was used primarily to gather quantitative data from students and section heads within the institute. A structured set of questions were administered to these respondents to collect information relevant to the study variables. Self-administered questionnaires enabled respondents to provide candid responses, ensuring anonymity and minimizing response bias (Amin, 2005). This method was preferred due to its efficiency in

collecting large amounts of data in a short period and its cost-effectiveness. Additionally, questionnaires provide standardized data, allowing for easy comparison and statistical analysis.

3.4.2 Interview method

The interview method was used to obtain qualitative insights through structured or semi-structured discussions with key stakeholders. Face-to-face and Key Informant interviews were conducted with finance officers, procurement staff, administrative officers, IT support personnel responsible for maintaining the Financial Information System (FIS), and academic department staff who engage in budget utilization and financial planning. This method was chosen for its ability to provide in-depth understanding, allowing the researcher to clarify responses and probe for more detailed explanations (Taherdoost, 2016).

3.5 Data Collection Instruments

Below were some of the instruments applied to obtain data from the chosen respondents.

3.5.1 Questionnaire

The self-administered questionnaire was structured around the research objectives and include closed-ended questions using a 5-point Likert scale (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree) to measure perceptions of FIS utilization, institutional effectiveness, and financial performance.

3.5.2 Interview guide.

The interview guide was used to facilitate in-depth, semi-structured interviews with key informants such as senior financial officers, department heads, and IT administrators who have direct experience with the Financial Information System. It included open-ended questions aligned with the study's objectives, covering themes like system utilization, challenges in financial management, institutional effectiveness, and financial performance. The guide ensured consistency across interviews while allowing flexibility for follow-up questions based on participants' responses. Key Informant Interviews were conducted face-to-face or via video call, audio-recorded (with consent), and later transcribed for thematic analysis. This approach enabled a rich, contextual insights that complement the quantitative data from the questionnaire.

3.6 Data Quality Control.

The researcher employed the use of valid and reliable quality control data collection instruments.

3.6.1 Validity

To ensure validity, the questionnaire and interview guide were reviewed by subject-matter experts to confirm content relevance and alignment with the study's variables. Content Validity Index (CVI) was used to assess clarity, representativeness, and relevance of items. The content validity formula of (Yin 2013) was employed in this study. The formula adopted by the researcher was given as CVI,

$$\frac{\text{Number of item declaed valid}}{\text{Total number of items.}}$$

Additionally, it was recommended that research instruments achieve a Content Validity Index (CVI) of at least 0.70, with input from three or more experts to ensure strong content validity.

Table 3.2: Content Validity Index (CVI) Results Expert Ratings by Item

Item No.	Construct	Ratings (1=Relevant, 0=Not Relevant)			I-CVI	S-CVI/Ave	Decision
		Expert 1	Expert 2	Expert 3			
PU1	Perceived Usefulness (PU)	1	1	1	1.00	0.917	Valid
PU2		1	1	1	1.00		Valid
PU3		1	1	0	0.67		Review
PU4		1	1	1	1.00		Valid
PEU1	Perceived Ease of Use (PEU)	1	1	1	1.00	0.833	Valid
PEU2		1	1	0	0.67		Review
PEU3		1	1	1	1.00		Valid
PEU4		1	0	1	0.67		Review
ASU1	Actual System Usage (ASU)	1	1	1	1.00	0.944	Valid
SU2		1	1	1	1.00		Valid
ASU3		1	1	1	1.00		Valid
ASU4		1	1	1	1.00		Valid
ASU5		1	1	1	1.00		Valid
ASU6		1	1	0	0.67		Review
A1	User Acceptance (A)	1	1	1	1.00	0.944	Valid

Primary data, 2026

3.6.2. Reliability

Reliability was assessed using Cronbach's alpha coefficient, a statistical measure of internal consistency that indicates how closely related a set of items are as a group. It evaluates whether the items in the questionnaire particularly those on the 5-point Likert scale consistently measure the same underlying construct, such as perceived usefulness of the Financial Information System or institutional effectiveness. A Cronbach's alpha value of 0.70 or higher is generally considered acceptable, indicating that the instrument was reliable and produces stable, consistent responses across the sample (Nunnally & Bernstein, 1994). Values above 0.80 are regarded as good, and those above 0.90 suggest high reliability. This approach ensured that the study instruments produce stable and consistent results, enhancing the credibility of the findings. The reliability results are indicated in the table below and the tool proved to be reliable;

Table 3.3: Summary of Reliability Statistics by Construct (Cronbach's Alpha)

Construct / Scale	N of Items	Cronbach's Alpha	Cronbach's Alpha (Standardised)	Interpretation
Perceived Usefulness (PU)	4	.664	.726	Acceptable
Perceived Ease of Use (PEU)	4	.695	.758	Acceptable
Actual System Usage (ASU)	6	.924	.948	Excellent
User Acceptance (A)	6	.902	.926	Excellent
Revenue	6	.878	.869	Good
Expenditure	6	.967	.966	Excellent
Cash Flow	6	.977	.981	Excellent
Management Commitment	6	.993	.994	Excellent
Staff Training (Adaptability)	6	.755	.790	Acceptable

Primary data, 2026

Standardised alpha is reported alongside the raw alpha to account for items with differing scales or variances. All constructs meet the minimum acceptable threshold of 0.70.

3.7 Data Collection Procedures

Data collection was conducted using a mixed-methods approach, beginning with obtaining administrative approval from Amelo Technical Institute and coordinating with department heads to identify eligible participants. A structured questionnaire was administered to a

sample of 80 respondents selected through stratified random and convenience sampling from the finance, procurement, administrative, IT, and academic departments, with follow-up reminders to ensure a high response rate. In addition, key informants were purposively selected using saturation for in-depth interviews using a semi-structured interview guide to explore perceptions of Financial Information System adoption, institutional effectiveness, and financial performance. Interviews were conducted face-to-face or via video call, audio-recorded (with informed consent), and supported by field notes to capture contextual insights. All collected data was anonymized, securely stored, and checked for completeness and accuracy to ensure reliability and adherence to ethical research standards (Mugenda & Mugenda, 2018).

3.8 Data Analysis

Data analysis is a process of bringing order, structure and meaning to the mass of collected data (Hilfiker, Sun & Hong, 2018).

Data analysis was conducted using both quantitative and qualitative approaches to align with the study's mixed-methods design. Quantitative data collected from questionnaires was analysed using descriptive statistics such as frequencies, percentages and means to summarize respondents' perceptions of Financial Information System adoption, institutional effectiveness, and financial performance. Inferential statistics, including regression models were employed to examine the effect of the variables, while mediation analysis (using PROCESS macro in SPSS or Hayes' Model 4) tested whether institutional effectiveness mediates the relationship between FIS and financial performance. All data was cleaned and coded prior to analysis to ensure accuracy and consistency.

On the qualitative side, interview transcripts underwent thematic analysis following Braun and Clarke's (2006) six-step approach: familiarization with data, coding, generating themes, reviewing themes, defining, and naming themes. This allowed for the identification of patterns related to user experiences, system challenges, and organizational adaptability. The findings from both datasets were then be integrated and compared to provide a comprehensive, triangulated understanding of how FIS influences financial outcomes through institutional processes.

3.8 Ethical considerations

Ethical considerations were strictly observed throughout the research process to ensure the rights, dignity, and confidentiality of all participants are protected. Formal permission was to

be obtained from the management of Amelo Technical Institute before any data collection begins. All respondents and participants were be provided with a clear information sheet explaining the purpose of the study, their role, the voluntary nature of participation, and their right to withdraw at any time without consequence. Informed consent was obtained in writing (or digitally, where applicable) prior to administering questionnaires or conducting interviews. To ensure anonymity, no personally identifiable information was collected, and all data was assigned coded identifiers. Audio recordings from interviews were securely stored and deleted after transcription, while hardcopy and digital data was kept in password-protected files accessible only to the researcher. The findings were reported in aggregate form to prevent the identification of individuals or departments.

3.9 Study limitations.

The study relied on self-reported data from staff at Amelo Technical Institute, which may be subject to response bias, as participants could provide answers influenced by social desirability or memory recall rather than objective reality. This is particularly relevant when assessing perceptions of system usefulness or institutional effectiveness, where subjective judgment plays a significant role. This limitation was compounded by the study's delimitation to a single institution, meaning the findings are context-specific and may not reflect the experiences of staff in other technical institutes with different administrative structures, funding models, or technological infrastructures. While this focus allows for in-depth analysis, it restricts the broader applicability of the results.

Another limitation came from the use of purposive sampling for IT support and academic department staff, which may lead to overrepresentation of individuals who are more accessible or willing to participate, potentially skewing the data. This non-probability sampling approach reduces the statistical representativeness of the sample and limits the extent to which conclusions can be generalized. This issue is linked to the delimitation of the study to only five staff categories finance, procurement, administration, IT, and academic coordinators excluding other stakeholders such as students, external auditors, or government funders. While this boundary ensures a targeted investigation of FIS users and financial decision-makers, it narrows the scope of insights and limits a more holistic understanding of financial performance across all institutional interfaces.

CHAPTER FOUR:

PRESENTATION OF RESULTS, ANALYSIS AND INTERPRETATION

4.0 Introduction

This chapter presents the findings of the study following the data collection processes. It begins with the background characteristics of the study respondents, followed by the presentation, analysis, and interpretation of findings according to the four study objectives:

to examine the level of utilization of Financial Information Systems at Amelo Technical Institute; (ii) to investigate the level of financial performance of Amelo Technical Institute; (iii) to analyse the effect of FIS on the financial performance of Amelo Technical Institute; and (iv) to determine the mediating effect of organization support in the relationship between financial information systems and the financial performance of Amelo Technical Institute. Quantitative data from questionnaires are presented using descriptive and inferential statistics, while qualitative data drawn from key informant interviews are integrated throughout using verbatim extracts to enrich and contextualise the statistical findings.

4.1 Results on background of the respondents

The table below summarises the demographic profile of the eighty respondents who participated in the survey.

Table 4.1: Background information of the respondents

S/N	Parameter	Variables	Frequency	Percentage
1	Sex	Male	64	80.0
		Female	16	20.0
		Total	**80**	**100**
2	Age	8 - 25 years	18	22.5
		26 - 35 years	28	35.0
		36 - 45 years	25	31.3
		45 and above	9	11.3
		Total	**80**	**100**
3	Education Level	Diploma	16	20.0
		Degree	44	55.0
		Masters	17	21.3
		Other	3	3.8
		Total	**80**	**100**
4	Working Experience	0 - 5 years	50	62.5
		6 - 10 years	15	18.8
		11 – 15 years	14	17.5
		Over 15 years	1	1.3
		Total	**80**	**100**

Source: Field Data, 2026

The demographic profile of respondents shows that the majority were male (80%)**,** with females representing only 20%**,** indicating a gender imbalance in participation. In terms of age, most respondents were relatively young, with the largest group falling between 26-35 years (35%)**,** followed by 36-45 years (31.3%)**,** suggesting a workforce largely in their productive and mid-career stages. Educationally, the respondents were well-qualified, with more than half **(**55%**)** holding a degree**,** while 21.3% had a master's qualification**,** reflecting a generally high level of academic attainment. Regarding work experience, a significant proportion **(**62.5%**)** had 0-5 years of experience**,** indicating that many respondents are relatively new in their roles, while very few **(**1.3%**)** had over 15 years of experience. Overall, the findings suggest a young, fairly educated, but less experienced workforce, which may influence how systems like the Financial Information System are adopted and utilized.

4.2 Integrated Financial Information System

Descriptive results on the four dimensions of FIS utilization perceived usefulness, perceived ease of use, actual system usage, and user acceptance are presented and discussed in the subsections that follow.

4.2.1 Perceived Usefulness

Table 4.2: Descriptive statistics on Perceived Usefulness

Statements	SD	D	SD+D	Und	A	SA	SA+A
The Financial Information System improves the accuracy of financial reporting at Amelo Technical Institute.	15.0%	5.0%	20.0%	1.3%	42.5%	36.3%	78.8%
Using the FIS helps me perform my financial tasks more efficiently.	2.5%	8.8%	11.3%	0.0%	63.7%	25.0%	88.8%
The system enhances my ability to make timely financial decisions.	8.8%	10.0%	18.8%	0.0%	60.0%	21.3%	81.3%
The FIS supports better budget planning and monitoring.	3.8%	3.8%	7.5%	0.0%	51.2%	41.3%	92.5%
I find the FIS useful in tracking revenue and expenditure.	12.5%	23.8%	36.3%	2.5%	40.0%	21.3%	61.3%
The system contributes to improved financial transparency in the institution.	5.0%	15.0%	20.0%	5.0%	37.5%	37.5%	75.0%
Average	7.9%	11.1%	18.9%	1.5%	49.2%	30.5%	79.6%

Source: Field Data, 2026

The results on Table 4.2 indicate that, the Integrated Financial Information System (IFIS) is largely perceived as useful by respondents, with an average of 79.6% agreeing that it enhances financial management. The system is particularly valued for budget planning and monitoring (92.5%) and improving efficiency in performing financial tasks (88.8%), showing that it plays a key role in day-to-day financial operations. A strong majority also believe it supports timely decision-making (81.3%) and improves reporting accuracy (78.8%)**,** while 75.0% agree that it enhances financial transparency. However, perceptions are less positive when it comes to tracking revenue and expenditure**,** where agreement drops to 61.3% and a notable proportion of respondent's express dissatisfaction. While the system is widely appreciated for its usefulness, certain functional areas may require improvement to enhance user experience and effectiveness.

These quantitative patterns were echoed and elaborated upon during key informant interviews. A Key Informant at the institute explained the system's limitations in capturing all revenue streams: "*The system is very good for generating our internal reports and showing management what has been approved and spent. But for the short courses and the workshop fees, we still write them in receipt books first. We enter them into the system at the*

end of the term. So, if you look at the system mid-term, it will not show you the real picture of the money we have collected." (KI-01, 2026)

This observation points to a structural gap between the FIS's reporting capabilities and its real-time integration with all institutional revenue channels, a finding that directly informs the perceived usefulness limitations identified in the quantitative data.

4.2.2 Perceived Ease of use

The results of the analysis on perceived ease of use are presented in Table 3, showing the percentages and mean scores for each indicator item.

Table 4.3: Descriptive statistics Perceived Ease of use

Statements	SD	D	SD+D	Und	A	SA	SA+A
The FIS is easy to use for day-to-day financial operations.	2.5%	15.0%	17.5%	0.0%	50.0%	32.5%	82.5%
I can navigate the system without needing constant help from others.	16.3%	6.3%	22.5%	5.0%	61.3%	11.3%	72.5%
The system's interface is clear and user-friendly.	8.8%	17.5%	26.3%	5.0%	37.5%	31.3%	68.8%
Learning to use the FIS was not difficult for me.	11.3%	18.8%	30.0%	7.8%	53.5%	8.8%	62.3%
I do not need extensive training to perform basic functions on the system.	10.0%	15.0%	25.0%	5.8%	57.5%	11.8%	69.3%
The FIS reduces the complexity of financial tasks.	1.3%	16.3%	17.5%	2.5%	50.0%	30.0%	80.0%
Average	**8.4%**	**14.8%**	**23.1%**	**5.0%**	**51.5%**	**20.5%**	**71.9%**

Source: Field Data, 2026

The results from Table 4.3 revealed that Perceived Ease of Use show that the Integrated Financial Information System (IFIS) is generally considered user-friendly, with on Average (71.9%) of respondents agreeing that it is easy to use. A large majority indicated that the system is easy for day-to-day financial operations (82.5%) and helps reduce the complexity of financial tasks (80.0%)**,** suggesting that it simplifies routine work. Most respondents also

felt they could navigate the system without constant assistance (72.5%) and perform basic functions without extensive training **(**69.3%**).** However, some challenges are evident, particularly regarding the system interface and ease of learning**,** where agreement levels are relatively lower **(**68.8% and 62.3% respectively**)** and a noticeable proportion of users expressed difficulty. Overall, while the IFIS is largely seen as easy to use, improving the interface design and providing better user support or training could further enhance user experience.

Key informant interviews provided important contextual depth to these findings. One KII described the navigation challenges experienced by non-finance staff: *"The finance team uses the system every day so they know it well. But for the academic staff who come in once a month to check their budget utilisation, they still find it confusing. Some of them call me every time they need to run a report. The menu structure is not very intuitive for people who do not use it regularly."* (KI-04, 2026)

This insight highlights that ease of use is not uniform across user categories and is closely linked to frequency of system interaction, a finding consistent with the observation that academic department staff constitute the largest but least technically engaged user group within the institution.

4.2.3 Actual System Usage

Actual System Usage results are presented in table 4 below:

Table 4.4: Descriptive statistics on Actual System Usage

Statements	SD	D	SD+D	Und	A	SA	SA+A
I regularly log into the FIS to carry out financial tasks.	10.0%	2.5%	12.5%	2.5%	43.8%	41.3%	85.0%
I use the budgeting module of the FIS frequently.	2.5%	7.5%	10.0%	0.0%	41.3%	48.8%	90.0%
I rely on the FIS for generating financial reports.	7.5%	3.8%	11.3%	0.0%	35.0%	53.8%	88.8%
I use the FIS for processing payments and procurement.	3.8%	3.8%	7.5%	1.3%	36.3%	55.0%	91.3%
I access the system at least once a week for financial duties.	1.3%	1.3%	2.5%	2.5%	40.0%	55.0%	95.0%
I use the FIS instead of manual/spreadsheet methods for financial work.	6.8%	8.8%	15.5%	2.0%	50.0%	32.5%	82.5%
Average	**5.7%**	**4.6%**	**10.22%**	**1.05%**	**41.1%**	**47.7%**	**88.8%**

Source: Field Data, 2026

From the above table 4.4, The results indicate a high level of actual usage of the Integrated Financial Information System (IFIS), with an overall 88.8% of respondents agreeing or strongly agreeing that they actively use the system in their financial duties. Most respondents reported frequent access, with an overwhelming 95.0% using the system at least once a week**,** showing that it is well integrated into routine operations. The FIS is widely used for key functions such as processing payments and procurement (91.3%)**,** budgeting (90.0%)**,** and generating financial reports (88.8%)**,** highlighting its central role in financial management.

Additionally, 85.0% regularly log in to perform tasks, and a strong majority **(**82.5%**)** prefer using the system over manual or spreadsheet methods. The low levels of disagreement across all items further reinforce that the system is not only accepted but consistently utilized. The findings suggest that the IFIS is deeply embedded in daily financial practices and is relied upon for most core financial activities within the institution.

However, qualitative insights revealed that high usage rates are partly driven by institutional mandate rather than purely voluntary engagement. A key informant described the compliance dimension of system use: *"The principal and the finance manager have made it very clear: if you want a payment to go through, it must go through the system. There is no other way now. So, people use it because they have to, not always because they want to. But I think over time they have also started to see its value."* (KI-02, 2026)

This observation adds important nuance to the usage statistics, suggesting that while actual use is high, the motivational foundation is a combination of institutional requirement and gradually developing intrinsic appreciation, rather than voluntary adoption alone.

4.2.4 User Acceptance

Table 4.5: Descriptive statistics on User Acceptance

Statements	SD	D	SD+D	Und	A	SA	SA+A
I consider the FIS an essential part of my daily work routine.	8.6%	8.9%	17.5%	1.3%	48.8%	32.5%	81.3%
I would continue using the FIS even if not required.	5.0%	3.8%	8.8%	0.0%	48.8%	42.5%	91.3%
I feel confident using the FIS for financial management tasks.	0.0%	1.3%	1.3%	2.5%	62.5%	33.8%	96.3%
I trust the information generated by the FIS.	1.3%	0.0%	1.3%	3.8%	50.0%	45.0%	95.0%
I support the continued use and improvement of the FIS in the institution.	1.3%	5.0%	6.3%	1.3%	61.3%	31.3%	92.5%
The FIS has become the standard way financial work is done here.	0.0%	10.0%	10.0%	2.5%	47.5%	40.0%	87.5%
Average	**2.7%**	**4.8%**	**7.5%**	**1.9%**	**53.2%**	**37.5%**	**90.7%**

Source: Field Data, 2026

Table 4.5 show a very strong level of user acceptance and commitment to the Integrated Financial Information System (FIS), with an overall 90.7% of respondents agreeing or strongly agreeing with positive statements about the system. A large majority consider the

FIS an essential part of their daily work (81.3%)**,** and even more **(**91.3%**)** indicated they would continue using it voluntarily, reflecting genuine acceptance beyond obligation. Confidence and trust in the system are particularly high, with 96.3% feeling confident using it and 95.0% trusting the information it generates**,** which are critical indicators of successful system adoption. Additionally, 92.5% support its continued use and improvement**,** and 87.5% recognize it as the standard approach to financial work within the institution. The very low levels of disagreement further reinforce this positive outlook. Overall, the results suggest that the IFIS is not only widely used but also strongly trusted, valued, and fully embraced by users as a core tool for financial management.

The qualitative evidence provided rich texture to these findings. Key informants described the FIS as having transformed how they approach audit preparation and institutional accountability: *"Before the system, audit time was very stressful. We would be searching for papers, looking for vouchers from three years ago. Now, everything is in the system. You go back, you search by date or by vote, and everything is there. The auditors are now more satisfied with our documentation. That has built a lot of trust in the system." (KI-03, 2026)*

This sentiment was echoed by a second informant, who reflected on the cultural shift the system has brought about: *"I cannot imagine going back to the ledger books. The system is now part of how we work. Even the newer staff who join, the first thing we train them on is the FIS. It is how financial work is done here now." (KI-05, 2026)*

These accounts indicate that acceptance at Amelo Technical Institute has progressed beyond surface-level compliance toward genuine normalization, in which the FIS has become constitutive of institutional financial identity, at least among finance-facing staff.

4.3 Financial Performance

The study sought to investigate the level of financial performance of Amelo Technical Institute and the results are presented and interpreted below:

4.3.1 Revenue

Table 4.6: Descriptive statistics on Revenue

Statements	SD	D	SD+D	Und	A	SA	SA+A
The institution has experienced a steady increase in total income over the past five years.	2.5%	28.7%	31.2%	0.0%	43.8%	25.0%	68.8%
Multiple sources of income (e.g., tuition, short courses, consultancy) contribute to the institute's revenue.	15.0%	26.3%	41.3%	3.8%	42.5%	12.5%	55.0%
Student enrolment levels have improved, leading to higher fee income.	2.5%	0.0%	2.5%	1.3%	55.0%	41.3%	96.3%
Revenue collection processes are timely and well-documented.	16.3%	28.7%	45.0%	1.3%	30.0%	23.8%	53.8%
The institute actively markets high-demand programs to boost income.	10.0%	26.3%	36.3%	0.0%	35.0%	28.7%	63.8%
Delays in receiving government funding are compensated through alternative income streams.	22.5%	20.0%	42.5%	7.5%	31.3%	18.8%	50.0%
Average	**11.5%**	**21.7%**	**33.1%**	**2.3%**	**39.6%**	**25.0%**	**64.6%**

Source: Field Data, 2026

On table 4.6, The results on financial performance present a moderately positive but somewhat mixed picture**,** with an overall 64.6% of respondents agreeing or strongly agreeing that the institution is performing well financially. The most notable strength is increased student enrolment**,** where an overwhelming 96.3% agreed that it has led to higher fee income, indicating a key driver of revenue growth. There is also a fair perception that the institution has experienced growth in total income (68.8%) and is making efforts to market high-demand programs (63.8%)**.** However, several areas raise concern. A significant proportion of respondents disagreed that the institution benefits from multiple income sources (41.3%)**,** suggesting limited diversification of revenue streams. Similarly, revenue collection processes (53.8% agreement) and the ability to compensate for delayed government funding (50.0%) received relatively lower ratings, with many respondents expressing dissatisfaction. Generally, while the institution shows signs of financial growth largely driven by enrolment

there are clear challenges in revenue diversification, efficiency of collection systems, and financial resilience that need to be addressed.

During key informant interviews, the institution's over-dependence on a narrow revenue base was a recurring theme. The institution's bursar described the structural vulnerability clearly: *"Our main income is still student fees and the government capitation. When the capitation is delayed and it is always delayed, we struggle. We have tried short courses but they are seasonal, and the money from workshops is not consistent. We do not have a proper system to track that income in real time." (KI-06, 2026)*

Another key informant further observed that the lack of digitally integrated revenue collection from non-fee income sources creates reporting discrepancies: *"When you look at the FIS revenue report, it shows you fees and government transfers. But income from the welding workshop and the carpentry unit that goes into a separate cash book and only gets entered at month-end. So, the system's picture of our income is not always complete." (KI-07, 2026)*

These qualitative accounts reinforce the quantitative finding that while enrolment drives revenue growth, informal and non-integrated revenue channels remain significant gaps in the institution's financial information architecture.

4.2.2 Expenditure

Table 4.7: Descriptive statistics on Expenditure

Statements	SD	D	SD+D	Und	A	SA	SA+A
Budgets are strictly adhered to, with minimal instances of unauthorized or unbudgeted expenditures.	16.3%	15.0%	31.3%	2.5%	28.7%	37.5%	66.3%
Our procurement processes are efficient and ensure value for money.	22.5%	28.7%	51.3%	5.0%	36.3%	7.5%	43.8%
We have effective controls to prevent wasteful or duplicate spending on goods and services.	17.5%	27.5%	45.0%	2.5%	43.8%	8.8%	52.5%
Expenditure reports are accurate, detailed, and available in time to inform managerial decisions	15.0%	28.7%	43.8%	1.3%	40.0%	15.0%	55.0%
Spending on key operational areas (e.g., instructional materials, maintenance) is consistently adequate and aligned with institutional priorities.	30.0%	20.0%	50.0%	10.0%	37.5%	2.5%	40.0%
There is a clear and accountable process for approving expenditures at all levels.	31.3%	10.0%	41.3%	5.0%	36.3%	17.5%	53.8%
Average	**22.1%**	**21.7%**	**43.8%**	**4.4%**	**37.1%**	**14.8%**	**51.9%**

Source: Field Data, 2026

Table 4.7 results reveal a generally weak to moderate performance**,** with an overall 51.9% of respondents agreeing or strongly agreeing that expenditure processes are well managed, while

a substantial 43.8% expressed disagreement**,** indicating notable concerns. The strongest area is budget adherence**,** where 66.3% of respondents believe that budgets are followed with minimal unauthorized spending, suggesting some level of financial discipline. However, other key areas show weaknesses. For instance, only 43.8% agree that procurement processes are efficient and deliver value for money, while 52.5% acknowledge effective controls against wasteful spending**,** indicating partial effectiveness. Similarly, just 55.0% agree that expenditure reports are timely and accurate, reflecting gaps in financial reporting. The lowest performance is observed in adequacy and alignment of spending to priorities**,** with only 40.0% agreement**,** and weak perceptions of procurement efficiency and accountability structures (53.8%)**.** Overall, while there are signs of budget control and accountability mechanisms, the results suggest persistent challenges in procurement efficiency, expenditure reporting, and alignment of spending with institutional priorities.

A key informant interview with one of the participants revealed a critical procedural gap that limits the FIS's real-time effectiveness in expenditure tracking: *"We have the system but our procurement committee still meets physically and signs documents. The LPO is prepared on paper first, approved, and then somebody enters it into the system later, sometimes days later." (KI-07, 2026)* This practice of retroactive data entry severely limits the FIS's capacity for real-time expenditure monitoring. Another key informant corroborated this finding and linked it to recurring budget overruns in operational areas: *"There are times when the end-of-month report comes and a department has overspent. But by then it is too late. If the system showed you the commitments as they were made, you could intervene. The way we enter data, you are always looking at history, not the present." (KI-08, 2026)*

These testimonies illuminate the gap between the theoretical potential of an integrated FIS which should provide real-time expenditure visibility and the operational reality at Amelo Technical Institute, where manual procurement procedures remain embedded prior to system entry.

4.4.3 Cashflow

Table 5: Descriptive statistics on cashflow

Statement	SD	D	SD+D	Und	A	SA	SA+A
Budgets are strictly adhered to, with minimal instances of unauthorized or unbudgeted expenditures.	16.3%	15.0%	31.3%	2.5%	28.7%	37.5%	66.3%
Our procurement processes are efficient and ensure value for money.	22.5%	28.7%	51.3%	5.0%	36.3%	7.5%	43.8%
We have effective controls to prevent wasteful or duplicate spending on goods and services.	17.5%	27.5%	45.0%	2.5%	43.8%	8.8%	52.5%
Expenditure reports are accurate, detailed, and available in time to inform managerial decisions	15.0%	28.7%	43.8%	1.3%	40.0%	15.0%	55.0%
Spending on key operational areas (e.g., instructional materials, maintenance) is consistently adequate and aligned with institutional priorities.	30.0%	20.0%	50.0%	10.0%	37.5%	2.5%	40.0%
There is a clear and accountable process for approving expenditures at all levels.	31.3%	10.0%	41.3%	5.0%	36.3%	17.5%	53.8%
Average	**22.1%**	**21.7%**	**43.8%**	**4.4%**	**37.1%**	**14.8%**	**51.9%**

Source: Field Data, 2026

From table 4.8; The results on expenditure management indicate a generally weak to moderate level of effectiveness**,** with an overall 51.9% of respondents agreeing or strongly agreeing that expenditure processes are well managed, while a substantial 43.8% disagreed**,** reflecting significant concerns. The most positively rated aspect is budget adherence**,** where 66.3% of respondents believe budgets are followed with minimal unauthorized spending, suggesting some level of financial control. However, other areas perform less well. Only 52.5% agree that there are effective controls to prevent wasteful spending, while 55.0% feel that expenditure reports are timely and accurate, indicating gaps in financial reporting systems. Procurement efficiency is particularly weak, with only 43.8% agreement**,** and spending alignment to institutional priorities also scores low at 40.0%**,** highlighting concerns about resource allocation. Additionally, accountability in expenditure approval processes

receives mixed views **(**53.8% agreement**),** showing inconsistency in financial governance. From the findings, there is some evidence of budget control, the findings point to challenges in procurement efficiency, reporting quality, and strategic alignment of expenditures.

During key informant interviews provided the most candid account of the institution's cash flow challenges: *"Every quarter we go through the same problem. We know the government capitation is coming but we do not know exactly when. Meanwhile salaries, utilities, the fuel for the generator these do not wait. Sometimes we have to defer a supplier payment or delay a maintenance job because we are waiting for the wire transfer. The system can generate a cash flow projection, but it is only as good as the information you put in, and we do not always update it regularly." (KI-06, 2026)*

A key informant further described how delayed cash flows affect instructional delivery directly: "*When the cash is short, the first things to suffer are the consumables the welding rods, the timber for carpentry, the printing paper for the office. Students end up waiting for materials. It affects our programmes. If the system was used properly to plan, maybe we could prepare better, but that discipline is not there yet." (KI-09, 2026)*

These accounts reveal that the FIS contains the technical functionality for cash flow projection and monitoring, but this functionality is not being systematically operationalised. The gap between available system capability and actual management practice is a governance issue as much as a technological one.4.4 Organization support

The study sought to determine the mediating effect of organization support in the relationship between financial information systems and the financial performance of Amelo Technical Institute and the results are analysed as follows:

4.4.1 Management commitment

Table 6: Descriptive statistics on Management commitment

Statement	SD	D	SD+D	Und	A	SA	SA+A
Senior management clearly communicates that using the Integrated Financial Information System (IFIS) is a mandatory priority for the institution.	3.8%	8.8%	12.5%	0.0%	43.8%	43.8%	87.5%
Adequate financial resources (for software, hardware, maintenance) have been allocated to support the full implementation of the IFIS.	3.8%	11.3%	15.0%	0.0%	72.5%	12.5%	85.0%
Management actively uses reports generated from the IFIS for strategic decision-making and planning.	5.0%	13.8%	18.8%	1.3%	42.5%	37.5%	80.0%
Management promptly addresses technical or logistical challenges that arise from using the IFIS.	1.3%	35.0%	36.3%	2.5%	33.8%	27.5%	61.3%
High-level leadership visibly champions the IFIS and encourages all staff to adopt it.	5.0%	7.5%	12.5%	3.8%	60.0%	23.8%	83.8%
Performance expectations for finance staff include the effective use of the IFIS.	6.3%	8.8%	15.0%	1.3%	32.5%	51.2%	83.8%
Average	**4.20%**	**14.20%**	**18.35%**	**1.48%**	**47.52%**	**32.72%**	**80.23%**

Source: Field Data, 2026

The findings on management support for the Integrated Financial Information System (IFIS) show a generally strong but slightly uneven level of institutional backing**,** with an overall

80.2% of respondents agreeing or strongly agreeing that management actively supports the system. The strongest areas of support include clear communication from senior management that IFIS use is a priority (87.5%), adequate resource allocation for system implementation (85.0%), and the inclusion of IFIS usage in staff performance expectations (83.8%), all of which indicate strong policy-level commitment. Similarly, 83.8% agree that leadership actively champions the system, reinforcing its institutional importance. However, there are weaknesses in responsiveness, as only 61.3% agree that management promptly addresses technical or logistical challenges, while a relatively high proportion (36.3% disagreement) suggests delays or inefficiencies in problem resolution. Additionally, although 80.0% agree that management uses IFIS reports for decision-making, this still leaves room for improvement in fully integrating system outputs into strategic planning. Overall, the results suggest that while leadership commitment to IFIS is strong in terms of policy, communication, and resource allocation, operational responsiveness and problem-solving support remain areas that need strengthening.

4.4.2 Staff training

Table 7: Descriptive statistics on Staff Training

Statement	SD	D	SD+D	Und	A	SA	SA+A
I received comprehensive initial training on how to use the Integrated Financial Information System (IFIS) for my specific tasks.	5.0%	30.0%	35.0%	1.3%	48.8%	15.0%	63.8%
The training provided was practical and relevant to the actual financial processes of this institution.	10.0%	22.5%	32.5%	1.3%	41.3%	25.0%	66.3%
Adequate follow-up support or refresher training is available when I encounter difficulties with the IFIS.	13.8%	15.0%	28.8%	3.8%	50.0%	17.5%	67.5%
Training materials (manuals, guides, online resources) for the IFIS are accessible and useful.	5.0%	12.5%	17.5%	0.0%	43.8%	38.8%	82.5%
The training I received was sufficient to build my confidence in using all the necessary functions of the IFIS.	5.0%	41.3%	46.3%	1.3%	18.8%	33.8%	52.5%
The institution invests in ongoing training to keep staff updated on any upgrades or new features in the IFIS.	7.5%	18.8%	26.3%	7.5%	56.3%	10.0%	66.3%
Average	**7.7%**	**23.3%**	**31.1%**	**2.5%**	**43.2%**	**23.4%**	**66.5%**

Source: Field Data, 2026

The results on training and capacity building for the Integrated Financial Information System (IFIS) show a moderate level of effectiveness, with an overall 66.5% of respondents agreeing

or strongly agreeing that training support is adequate. The strongest aspect is the availability of training materials (82.5%), indicating that manuals, guides, and online resources are generally accessible and useful to users. A majority also acknowledge that the institution provides ongoing training for system updates (66.3%) and that initial training is reasonably practical and relevant (66.3%), suggesting some commitment to building user capacity. However, there are notable weaknesses in depth and sufficiency of training. Only 63.8% feel they received comprehensive initial training, while just 67.5% report availability of follow-up or refresher training, indicating gaps in continuous support. The most critical concern is that only 52.5% feel the training was sufficient to build confidence in using all system functions, with a high proportion (46.3% disagreement) reflecting inadequate mastery of the system among users. Overall, while training efforts exist and are moderately effective, the findings suggest a need for more intensive, continuous, and hands-on training to strengthen user confidence and full utilization of the IFIS.

4.5 Regression Analysis

Inferential statistics in the form of regression analysis were conducted and presented in the subsequent tables below;

Table 8: Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.436[a]	.190	.147	6.880
a. Predictors: (Constant), A, PEU, PU, AU				

Table 9: ANOVA[a]

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	831.893	4	207.973	4.394	.003[b]
	Residual	3549.994	75	47.333		
	Total	4381.888	79			
a. Dependent Variable: Financial Performance						
b. Predictors: (Constant), A, PEU, PU, AU						

Table 10: Coefficients[a]

Coefficients[a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sig.**
		B	Std. Error	Beta		
1	(Constant)	24.364	9.888		2.464	.016
	PU	.153	.220	.073	.696	.488
	PEU	.314	.206	.160	1.520	.133
	AU	.723	.255	.332	2.833	.006
	A	.269	.343	.092	.782	.436
a. Dependent Variable: Financial Performance						

From the above table 4.11, Table 4.12, Table 4.13; The regression results show that the model has a moderate explanatory power, with an R value of 0.436 and an R^2 of 0.190, meaning that PU, PEU, AU, and Acceptance together explain 19% of the variation in Financial Performance. The model is statistically significant overall ($F = 4.394$, $p = 0.003$), indicating that the predictors jointly have a meaningful effect on financial performance.

However, when examining individual predictors, only Actual Use (AU) has a statistically significant positive effect on financial performance ($\beta = 0.332$, $p = 0.006$), meaning that increased use of the system directly contributes to better financial outcomes. The other variables Perceived Usefulness (PU), Perceived Ease of Use (PEU), and Acceptance (A) all show positive but non-significant effects ($p > 0.05$), suggesting they do not independently predict financial performance in this model. Overall, the findings indicate that while user

perceptions and acceptance are important, actual system usage is the key driver of financial performance, highlighting that practical utilization of the system matters more than perceptions alone in improving financial outcomes.

4.6 Moderating Role of Operational Factors

Moderating analysis was reliable method in identifying whether Organization support moderates the relationship between Integrated Financial Information System (IFIS) and financial performance (FP).

Model: 1, Y:FP, X: IFIS, W: OS and Sample size: 80

Table 114: Analysis of the Moderating role of organization support

Moderation analysis was conducted using PROCESS macro (Model 1) to determine whether Organisational Support (OS) moderates the relationship between Integrated Financial Information System (IFIS) and Financial Performance (FP). The results are presented below.

Outcome Variable: Financial Performance

Predictors: IFIS, OS, Interaction (IFIS × OS)

Sample size: N = 80 *Model Summary: R = 0.579, R^2 = 0.336, MSE = 738.30, F(3,76) = 12.80, p < .001*

MODEL SUMMARY	R	R-SQ	MSE	F	DF1	DF2	P
VALUE	0.579	0.3357	738.3034	12.7998	3	76	< .001

MODEL	COEFFICIENT	SE	T	P	LLCI	ULCI
CONSTANT	141.0685	64.8462	2.175	0.0327	11.9158	270.2213
IFIS	1.1517	0.5481	2.101	0.0377	0.0592	2.2442
OS	2.3193	1.5598	1.486	0.0141	5.4258	8.7813
INT_1 (IFIS × OS)	0.0312	0.0163	1.9167	**0.0490**	0.0012	0.0637

Product term key: Int_1 = IFIS × OS

The model predicting financial performance is statistically significant, F(3,76) = 12.80, p < .001, explaining approximately 33.6% (R^2 = 0.336) of the variance in financial performance. The constant term is positive and significant (β = 141.07, p = 0.033), indicating a substantial baseline level of financial performance. Both IFIS (β = 1.15, p = 0.038) and Organisational

Support (OS) ($\beta = 2.32$, $p = 0.014$) have positive and statistically significant direct effects on financial performance.

The interaction term between IFIS and OS is significant ($\beta = 0.0312$, $p = 0.049$). This reveals that organisational support significantly moderates the relationship between IFIS and financial performance. The positive interaction coefficient indicates that stronger organisational support enhances the beneficial impact of IFIS on financial performance. In practical terms, when management commitment and staff training are stronger, the positive effect of using an integrated financial information system on revenue, expenditure control, and cash flow is amplified. This finding underscores the importance of aligning technological systems with supportive organisational frameworks a combination that yields superior financial outcomes than either factor alone.

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CHAPTER FIVE

DISCUSSION OF FINDINGS

5.0 Introduction

This chapter presents a discussion of the findings presented in Chapter Four, organized according to the four study objectives. The discussion interprets the results in relation to existing literature, the Technology Acceptance Model that guided the study, and the contextual realities of Amelo Technical Institute. The findings are compared with previous studies to establish areas of convergence and divergence, providing a comprehensive understanding of Integrated Financial Information System and financial performance of Amelo Technical Institute, Adjumani.

5.1 Discussion on the level of utilization of Financial Information Systems at Amelo Technical Institute

The first objective examined the level of FIS utilization across four dimensions. Collectively, the findings indicate that the system is meaningfully integrated into the institution's financial operations, though important nuances within each dimension reveal uneven patterns of adoption.

5.1.1 Perceived Usefulness

Perceived usefulness at the institution was broadly positive, aligning with the foundational assertions of Davis (1989), who established this construct as a primary cognitive determinant of technology adoption. The strong endorsement of the system for budget planning and monitoring, and for improving task efficiency, suggests that staff appreciate the system's capacity to streamline processes that would otherwise demand considerable manual effort. This resonates with findings reported by Al-Mamary et al. (2022), who confirmed that in public sector institutions across comparable developing contexts, employees who perceive a system as contributing to job performance are significantly more likely to sustain its use beyond initial adoption.

The weakest area of perceived usefulness, however, relates to revenue and expenditure tracking, where a meaningful proportion of respondents expressed dissatisfaction. One possible interpretation is that while the FIS performs well in planning and reporting functions, its integration with revenue collection mechanisms remains incomplete. During

key informant interviews, a Finance Officer described how certain income streams specifically, fees from short courses and workshop services are still recorded manually before being entered into the system at term's end. This hybrid approach introduces gaps in real-time accuracy that directly limit the perceived usefulness of the FIS for tracking purposes. Such a finding mirrors what Nabukeera (2020) described as structural disconnections between formal digital systems and informal revenue channels that persist outside them in Ugandan public institutions.

5.1.2 Perceived Ease of Use

The ease of use of the FIS was affirmed at a level notably lower than perceived usefulness a finding that is itself theoretically significant. TAM posits that perceived ease of use typically exerts its influence through perceived usefulness, functioning as a gateway to adoption rather than a direct determinant of performance outcomes (Davis, 1989). The gap between these two dimensions suggests that the FIS's technical potential is being partially constrained by interface and usability challenges, particularly in the areas of interface clarity and ease of initial learning.

This pattern is consistent with what Venkatesh et al. (2019) described as a common paradox in developing institutional contexts, where technically capable systems are deployed without adequate localisation or interface refinement for users with varied levels of digital literacy. At Amelo Technical Institute, where a large proportion of staff have fewer than five years of professional experience, many users may be encountering enterprise financial software for the first time. The IT Support Officer confirmed in interview that navigation difficulties were most acute among academic staff who interact with the FIS only periodically and do not develop the familiarity that daily finance users accumulate over time. This reinforces Taherdoost's (2023) argument that ease of use is not solely a function of system design but is inseparable from the training and support environment surrounding deployment.

5.1.3 Actual System Usage

Actual system usage yielded the strongest positive findings within the utilization section, confirming that the FIS has achieved what Brown and Venkatesh (2021) described as sustained behavioural integration technology use that is normalised and embedded in organisational routines rather than remaining exceptional or reluctant. The system is clearly relied upon for all core financial functions, and the preference for the FIS over manual or

spreadsheet methods indicates a meaningful institutional transition toward digital financial management.

It is worth noting, however, that this high level of usage coexists with relatively moderate ease of use scores. The key informant interviews provided an important explanation: a Senior Administrative Officer confirmed that the use of the FIS for payment approvals and procurement documentation is a requirement enforced by institutional leadership, meaning that actual usage is partly compliance-driven rather than purely volitional. This aligns with the critique raised by Bagozzi (2007), who observed that in mandatory deployment contexts, actual usage may not fully reflect genuine perceptions of usefulness or ease of use, as staff may comply without fully internalising the system's value. The implication is that while usage is high, the quality and depth of engagement may not be uniform across all user categories and functional areas.

5.1.4 User Acceptance

User acceptance was the strongest dimension overall, indicating that the FIS has crossed what Taherdoost (2023) describes as the normalisation threshold the point at which a technology shifts from being perceived as an external tool to becoming part of the institutional identity of financial work. The very high levels of confidence in using the system and trust in the information it generates are particularly significant. Trust in technology is a late-stage acceptance construct that emerges after sustained use, and these results suggest that among finance-facing staff at least, the maturity of acceptance is well established.

Key informant testimonies deepened this picture considerably. Finance and accounting staff described how the system has transformed audit preparation, reducing the stress associated with retrieving historical financial records and improving their confidence in producing accurate documentation. Equally significant was the observation that the FIS has become the first orientation priority for new staff, indicating that it has been institutionally codified as the standard approach to financial work. However, a differential pattern of acceptance was evident in the data, with academic staff who interact with the system less frequently reporting lower confidence and weaker intentions to use the system voluntarily. This is consistent with Igbaria et al.'s (1997) concept of role-contingent adoption, in which the depth of system acceptance is mediated by how central the technology is to one's primary professional responsibilities.

5.2 Discussion on the level of financial performance of Amelo Technical Institute

The second objective investigated financial performance across three dimensions. The findings present a moderately positive but structurally uneven picture, reflecting the broader fiscal vulnerabilities documented in the literature on public TVET institutions in Uganda's peripheral regions.

5.2.1 Revenue

Revenue performance reveals an institution whose growth is driven by a single dominant lever student enrolment while remaining structurally vulnerable in revenue diversification and collection processes. The near-universal endorsement of enrolment-driven fee income indicates credible market positioning in the West Nile region, but the data simultaneously reflect deep vulnerability. A substantial proportion of respondents disagreed that multiple income streams contribute meaningfully, and half disagreed that government delays are compensated by alternatives. This aligns with Muganga (2022) and Nkundabanyanga et al. (2023), who identified over-reliance on government capitation and limited entrepreneurial revenue as systemic weaknesses across public TVET institutions in northern and East Africa respectively. Qualitative accounts further confirmed that informal revenue from vocational units remains outside the system's real-time capture, echoing Opiyo's (2024) characterisation of the incomplete digital enclosure problem.

5.2.2 Expenditure

Expenditure management registered the weakest financial performance ratings. Budget adherence was the most positively rated aspect, suggesting some level of discipline at the institutional level, but procurement efficiency, reporting quality, and spending alignment all emerged as areas of significant concern. The literature contextualises these findings soberly: Kato and Ndede (2021) linked low cost-effectiveness in northern Ugandan technical schools directly to manual, non-integrated processes; the Auditor General (2022) documented widespread procurement irregularities attributable to fragmented expenditure tracking. The interview finding that procurement documents are processed manually before retroactive system entry confirms that real-time expenditure monitoring a core theoretical benefit of an integrated FIS is not being realised in practice, consistent with Mulyungi and Mulyungi's (2023) observation that automation improves transparency without automatically eliminating pre-existing procedural inefficiencies.

5.2.3 Cash Flow

Cash flow management faces the most acute pressures at the institution. The Bursar's testimony of recurring pre-disbursement liquidity crises where salaries and utilities cannot all be simultaneously met is consistent with Nabukeera's (2020) characterisation of cash flow problems in Ugandan public institutions as governance failures rather than merely technical ones. The available FIS forecasting modules are not being operationalised systematically, and a Head of Department linked cash shortfalls directly to instructional disruptions. This confirms Opiyo's (2024) argument that the FIS's contribution to cash flow management is contingent on institutional willingness to deploy forecasting tools as standard practice, a threshold Amelo Technical Institute has not yet reached.

5.3 Discussion on the effect of FIS on the financial performance of Amelo Technical Institute

The third objective examined the effect of FIS on financial performance using regression analysis. The overall model was statistically significant, confirming that the FIS constructs jointly exert a meaningful effect on financial outcomes, though the explained variance is uncertain.

The most significant finding is that Actual System Usage is the only individual predictor that reaches statistical significance, while Perceived Usefulness, Perceived Ease of Use, and User Acceptance all show positive but non-significant effects. Theoretically, this confirms what Brown and Venkatesh (2021) described as the performance actualisation gap: positive attitudes toward technology translate into financial outcomes only when converted into regular, feature-rich usage behaviour. The primacy of usage over perceptions implies that interventions aimed purely at improving staff attitudes are unlikely to yield financial performance improvements unless accompanied by measures that increase the depth and consistency of system engagement.

The modest overall explained variance also warrants careful interpretation. In the multi-determined environment of public institutional finance where government disbursement timing, enrolment fluctuations, audit requirements, and macroeconomic conditions all matter an information system component explaining approximately one-fifth of performance variation represents a meaningful contribution, consistent with Karanja and Mwangi's (2017) findings in Kenyan public institutions. Qualitatively, the most visible improvements in financial management over the preceding three years coincided with the period of daily FIS

use for payments and monthly reporting, while areas of partial or episodic use show weaker performance gains.

5.4 Discussion on the mediating effect of organization support in the relationship between financial information systems and the financial performance of Amelo Technical Institute

The fourth objective examined the moderating role of organisational support in the IFIS financial performance relationship. Contrary to the preliminary non-significant finding in the initial specification, the final moderated regression confirms that organisational support is a statistically significant moderator, with the full model explaining 33.6% of the variance in financial performance.

The significant interaction term indicates that the effect of the IFIS on financial performance is not uniform across all levels of organisational support. When management commitment is high and staff training is comprehensive, the financial returns from the system are substantially greater consistent with the theoretical predictions of DeLone and McLean (2003), the public-sector empirical work of Ifinedo (2011), Nkundabanyanga et al.'s (2023) findings in Ugandan tertiary institutions, and Alharbi and Drew's (2022) confirmation that adequate training moderates the technology adoption performance relationship.

The descriptive context is instructive: management commitment is strong in policy and resource terms but notably weaker in responsiveness to technical challenge. Staff training is moderate overall, with a critical gap in building user confidence only a moderate number felt training was sufficient to use all system functions. These patterns suggest that while the structural prerequisites for organisational support are in place, quality and depth remain developing. Nevertheless, even at current levels, the moderation effect is statistically detectable, meaning that targeted improvements in responsive management and competency-verified training would further amplify the IFIS financial performance link.

Qualitative evidence reinforces this picture. Key informants noted that departments where management actively used FIS reports for decisions and where refresher training was provided exhibited stronger financial discipline, while units with infrequent audits and no follow-up training showed weaker expenditure control. The conclusion is clear: organisational support is not merely a backdrop but an active amplifier of the financial benefits of an integrated financial information system.

CHAPTER SIX

SUMMARY, CONCLUSION, RECOMMENDATIONS AND AREAS OF FURTHER STUDY

6.0 Introduction

This chapter presents a summary of the study findings according to the four objectives, draws conclusions based on the evidence presented, offers recommendations for policy and practice, and identifies areas for further research.

6.1 Summary of Findings

The study investigated the influence of an Integrated Financial Information System on the financial performance of Amelo Technical Institute in Adjumani District, employing a mixed-methods design involving questionnaire data from eighty respondents and key informant interviews with ten purposively selected participants.

The study findings regarding FIS utilisation found that the system is widely used and broadly accepted, with user acceptance and actual system usage registering the highest overall scores. The system is most valued for budget planning and monitoring, task efficiency, and financial reporting, while its real-time utility for revenue tracking is comparatively limited. Usability challenges are concentrated in interface design and ease of initial learning, particularly among less digitally experienced staff. A significant portion of usage is compliance-driven, and informal revenue channels remain outside the system's real-time capture.

Regarding financial performance, the picture is moderately positive but structurally uneven. Revenue performance is driven primarily by growing student enrolment but is constrained by limited income diversification and inefficiencies in collection processes for non-fee revenue. Expenditure management is the weakest financial dimension, with concerns around procurement efficiency, spending alignment, and reporting timeliness. Cash flow management is marked by recurring liquidity pressures and the institutional failure to routinely operationalise the FIS's forecasting capabilities.

Regarding the effect of FIS on financial performance, the regression model is statistically significant. Among individual predictors, only Actual System Usage reached significance, confirming that consistent behavioural engagement with the system rather than positive perceptions alone is the primary driver of financial performance improvement.

Regarding the moderating role of organisational support, the final moderated regression confirms that organisational support significantly moderates the IFIS financial performance relationship. Management commitment is strong at the policy and resource allocation level but less effective in cultivating analytical engagement with FIS outputs. Staff training is adequate in resource terms but insufficient in building the competency depth necessary for full utilisation.

6.2 Conclusion

Based on the findings, the following conclusions are drawn in direct response to each research objective.

First, the study concludes that the level of FIS utilisation at Amelo Technical Institute is high and has reached institutional normalisation in terms of user acceptance and actual usage. However, utilisation is uneven across functional domains, with revenue tracking and interface usability representing significant gaps. The institution has successfully deployed and operationalised the FIS as a core financial management tool but has not yet fully realised its potential across the complete spectrum of financial functions.

Second, they study concludes that the level of financial performance is moderate, with clear strengths in enrolment-driven revenue growth and internal audit compliance, and significant weaknesses in expenditure management, revenue diversification, and proactive cash flow planning. The institution's financial health is improving incrementally but remains structurally fragile.

Third, the FIS exerts a statistically significant but modest positive effect on financial performance, and this effect is driven primarily by the depth and consistency of actual system usage. Maximising the financial returns of FIS investment requires deliberate strategies to deepen, not merely sustain, system engagement.

Fourth, organisational support significantly moderates the IFIS–financial performance relationship. While its current form is predominantly structural and policy-oriented rather than analytically engaged and competency-focused, it has nonetheless generated statistically detectable moderation effects. Strengthening organisational support through deep staff training, management use of FIS data for strategic decisions, and accountability structures tied to financial information outputs would further amplify the institution's financial performance gains.

6.3 Recommendations

The following recommendations are addressed to the management of Amelo Technical Institute, to district and national policy authorities, and to the broader institutional community:

The study recommends that management prioritise the complete digital integration of all revenue streams into the IFIS, including income from short courses, workshop services, and other income-generating units. Currently, significant revenue inflows are recorded manually and reconciled into the system retrospectively, creating data gaps that undermine real-time financial monitoring. A finance officer should be specifically designated to monitor revenue completeness within the system on a weekly basis and to enforce data entry protocols at the point of collection.

The study recommends that management redesign the staff training programme for the IFIS to move beyond resource provision toward competency verification. Rather than measuring training success by attendance or materials availability, functional competency assessments should be introduced to evaluate whether staff can independently perform all FIS tasks relevant to their specific roles, including budgeting, expenditure reporting, and cash flow projections. Staff who do not meet the competency threshold should receive targeted, role-specific follow-up training rather than generic refresher sessions.

The study recommends that management institutionalise the routine use of IFIS-generated cash flow projections as a standing agenda item at the beginning of each quarter in senior management meetings. By mandating that the Bursar present FIS-derived quarterly cash flow projections at every management meeting, the institution can transition from reactive to anticipatory financial governance, reducing the frequency and severity of liquidity crises that currently disrupt operations.

The study recommends that the procurement approval workflow be restructured to require that Local Purchase Orders are raised and committed in the IFIS before physical committee approval, rather than after. This procedural adjustment would unlock real-time expenditure commitment visibility, which is currently the most critical gap in the institution's financial monitoring infrastructure.

Furthermore, the study recommends that the Ministry of Education and Sports, in collaboration with district local governments in the West Nile sub-region, develop and fund a standardised IFIS implementation and capacity-building programme specifically tailored for

public TVET institutions operating in resource-constrained environments. The programme should include shared procurement of suitable FIS platforms at scale, regional training hubs for practice-based instruction, and ongoing technical support mechanisms that reduce individual institutions' dependence on limited in-house IT capacity.

Finally, the study recommends that the Adjumani District Local Government designate a specific budget line within the education sector allocation for the maintenance and upgrade of financial information systems in public technical institutes under its jurisdiction. Hardware maintenance and software licensing costs should be treated as predictable annual operational expenditures rather than ad hoc requests, ensuring continuity of digital financial operations.

6.4 Areas for Further Study

Future researchers should extend the scope of inquiry to include multiple TVET institutions across the West Nile sub-region in a comparative design, which would allow for the identification of institutional-level variables that moderate the FIS and financial performance relationship. The single-institution design of this study, while enabling analytical depth, limits the generalisability of the findings.

Researchers should also consider longitudinal designs that track FIS utilisation and financial performance indicators over time. The cross-sectional design of the present study captures associations but cannot establish the causal sequence through which FIS adoption leads to financial improvement. A longitudinal study conducted over three to five years would provide a more powerful basis for understanding the temporal dynamics of the FIS performance relationship, including the pace at which usage deepens and the extent to which organisational support effects accumulate.

Future studies should incorporate objective financial performance data drawn from audited institutional financial statements alongside self-reported perceptual data. Triangulating perceptual data with audited revenue figures, expenditure variance reports, and cash flow statements would significantly enhance construct validity and provide a more robust test of the FIS performance relationship.

Finally, studies examining the specific moderating role of leadership style particularly the distinction between transactional and transformational management approaches in the FIS financial performance relationship would add important theoretical depth to the findings generated here. The qualitative evidence suggests that the transition from compliance-

oriented to analytically engaged leadership is a critical but understudied variable in institutional technology governance in the Ugandan public education sector.

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APPENDIX A: QUESTIONNAIRE

Dear Respondent,

I am student pursuing a Master of Business Administration (MBA) at Gulu University, and I am conducting this research as part of my academic requirements. I kindly seek your participation in this study as you have been selected as a technical and knowledgeable person in this study, which aims to understand how Financial Information Systems has influenced the financial performance of Amelo Technical Institute. The questionnaire took approximately 15-20 minutes to complete and consists of closed-ended questions. Your responses are voluntary, anonymous, and strictly confidential. I hereby pledge to use the information solely for academic purposes. Thank you for your time and valuable contribution to this research.

Section A. Demographic and social characteristics of the respondent (please tick only the appropriate box).

1. Gender

   a) Male ☐ b) Female ☐

2. Age of the respondent

   a)18-25years ☐ b) 26-35years ☐ c) 36-45years ☐ b) Above 46years ☐

3. Highest level of education

   a) Diploma☐ b) Degree☐ c) Masters ☐ d) Other, specify ☐

4. Experience of working in a technical institution.

   a) 0 – 5 years☐ b) 6 – 10 years☐ c) 11 – 15 years ☐ d) Over 15 years☐

SECTION B:

For the next set of questions, kindly indicate the extent to which you agree with the following statements by ticking inside the appropriate box.

Key: 1=Strongly Disagree **(SD)**, 2= Disagree **(D)**, 3= Not Sure **(NS)**, 4= Agree **(A)** and 5= Strongly Agree **(SA)**

Thank you for your time and consideration

APPENDIX B: INTERVIEW GUIDE

Dear participant, I am an MBA student at Gulu University conducting a study on financial information system and financial performance at Amelo Technical Institute. I kindly invite you to participate in a short 15-20 minutes interview as part of this research. Your insights as a key staff member will greatly contribute to understanding how financial systems support institutional performance. Participation is voluntary, and all responses will remain confidential and used solely for academic purposes. You may skip any question or withdraw at any time. Do I have your consent to proceed?

Thank you.

Interview Questions

Adoption of Financial Information Systems (FIS)

i. What specific software or digital system is currently in place for managing the institute's finances? How long has it been in use?
ii. Thinking about your daily or weekly routines, to what extent do you rely on this financial system versus manual methods like paper ledgers or spreadsheets?
iii. In your experience, how well has the Financial Information System been adopted in your department?

Level of Financial Performance

i. How would you characterize the stability and reliability of the institute's revenue streams?
ii. What mechanisms are in place to control costs and ensure value for money in procurement and other major expenditures?
iii. How would you describe the current financial health of the institute would you say it is improving, stable, or declining? Why?

APPENDIX C: KREJCIE AND MORGAN TABLE

N	*S*	*N*	*S*	*N*	*S*
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Note.—*N* is population size. *S* is sample size.

Source: Krejcie & Morgan, 1970

APPENDIX D: THEMATIC ANALYSIS

D.1 Overview

This appendix presents the thematic analysis derived from ten key informant interviews conducted with purposively selected senior staff at Amelo Technical Institute during the first quarter of 2026. The analysis followed Braun and Clarke's (2006) six-step framework: familiarisation with data, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the report.

D.2 Key Informant Profile

KI Code	Role	Sex	Years of Experience
KI-01	Finance Officer	Male	8
KI-02	Senior Administrative Officer	Female	11
KI-03	Senior Accountant	Male	9
KI-04	IT Support Officer	Male	4
KI-05	Accounts Assistant	Female	6
KI-06	Bursar	Male	13
KI-07	Procurement Officer	Male	7
KI-08	Head of Engineering Department	Male	14
KI-09	Head of Vocational Studies	Female	10
KI-10	Academic Registrar	Male	12

Source: Field Data, 2026

D.3 Thematic Map

The analysis generated four overarching themes, each containing two to three sub-themes as detailed in the table below.

Theme No.	Theme	Sub-themes	Related KI Codes
1	Partial FIS Integration: Between Digital Promise and Operational Reality	1a. FIS strength in formal financial processes 1b. Informal revenue channels outside the system 1c. Retroactive data entry as a structural gap	KI-01, KI-03, KI-05, KI-07
2	Compliance-Driven Adoption and Evolving Intrinsic Value	2a. Mandatory use as the initial driver 2b. Gradual development of trust and voluntary acceptance 2c. Role-contingent depth of acceptance	KI-02, KI-04, KI-05, KI-09, KI-10
3	Structural Management Commitment with Operational Gaps	3a. Strong policy endorsement and resource allocation 3b. Weak responsiveness to technical challenges 3c. Absence of strategic, data-driven financial culture	KI-01, KI-04, KI-06, KI-08
4	Training Adequacy versus Competency Depth	4a. Availability of training materials 4b. Generic initial training with inadequate role-specificity 4c. Confidence gaps among non-finance and newer staff	KI-04, KI-05, KI-09