

**THE EFFECT OF ACCOUNTING TECHNIQUES ON SMALL BUSINESS  
PERFORMANCES IN KENYA, CASE STUDY OF EMBU COUNTY**

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## ABSTRACT

This research has been conducted at County of Embu to investigate the effect of accounting techniques on Small and Medium Enterprises (SMEs) performance in Kenya. Most SMEs in this County of Embu do not progress well due to various constraints, one of them being poor accounting records. Accurate accounting records enable the business to manage its finances and make good financial decisions which in turn improves the performance of the business, Data were collected through questionnaires.

The findings in these County of Embu shows that most of SMEs do not keep accounting records. Some of the reasons as to why they do not keep accounting records were: time consuming, lack of knowledge and skills, poor documentation, ignorance and poor support from the workers responsible with records in the organizations. The research data were collected through questionnaires. The study recommends for the SMEs to attend entrepreneurship seminars and short courses whereby they will be able to gain knowledge on accounts record keeping. Public and private organizations should increase effort on SME sector, especially in educating members how to improve their business in case of performance which requires good accounting techniques.