THE EFFECTIVENESS OF INTEGRATED COMPUTERIZED ACCOUNTING SYSTEMS ON THE INTERNAL CONTROLS OF SUPERMAKETS IN EMBU COUNTY, KENYA.

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ABSTRACT

Integrated computerized accounting systems (ICAS) faces the challenges of unauthorized access, alterations and destruction of data thus compromising the confidentiality, integrity and availability of financial information. The research evaluated the effectiveness of integrated computerized accounting systems (ICAS) on internal controls (IC) of supermarkets in Embu County, Kenya. The objectives of the study were; to determine the effect of integrated financial operations on the internal controls of supermarkets in Embu County, to determine the effect of segments information on the internal controls of supermarkets in Embu County. The findings of the study are helpful to managers of supermarkets in acquiring the ICAS to strengthen the internal controls, developers of accounting software's in programming software that meets the needs of the supermarkets and future researchers as it forms the basis of future researches. The study used descriptive survey designs that were conducted among 50 out of the 70 targeted branch managers, supervisors and attendance, cashiers and directors of the supermarkets in Embu County a composition county with branches of all major supermarkets in Kenya. The targets population was the seven supermarkets in Embu County. A census method was used comprising of all the 50 branch managers, directors, supervisors, attendance and cashiers. Closed ended questionnaire were used to collect data from the supermarkets in Embu County where only six supermarkets responded. The data was analyzed through Likert scale, descriptive and inferential statistics with the aid of Statistical Package for Social Sciences (SPSS) version 22.0 and presented using tables & figures. Descriptive methods used were mean and standard deviation. The inferential statistics used include multivariate regression analysis to test the model fit and correlation analysis. The findings of the study showed that integrated financial operations and computerized integrated accounting are positively significant on strengthening the internal controls while segment information is negatively significant on strengthening the internal control system.