ADOPTION OF COMPUTERIZED ACCOUNTING SYSTEM BY COFFEE SOCIETIES IN NYERI COUNTY, KENYA.

CHRISTOPHER K. GITHINJI

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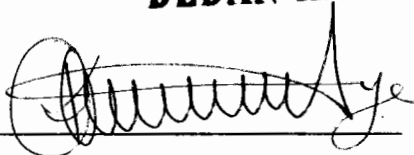
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April 2014

DECLARATION

I declare that this is my original work and has not been presented in any other university or any institution of higher learning for examination/academic purposes.

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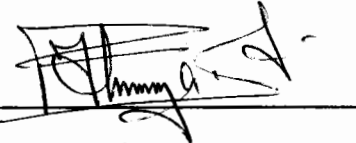Student: Christopher Githinji   Date

B211-0005/2011

This thesis report has been submitted for defense with my approval as the university supervisor.

Signature: _____   16/04/14
Dr. Ofunya, F.A, Phd.   Date

Lecturer

Department of Business Administration

School of Business Management and Economics

Dedan Kimathi University of Technology

Department of Business and Management

P.O Box 657 - 10100

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ABSTRACT

This study sought to analyze the effect of the hindrances affecting the adoption of computerized accounting system by coffee societies in Nyeri County. The study was guided by the following four specific objectives: to evaluate the extent to which availability of information technology infrastructure affects computerization of the accounting system in the coffee societies in Nyeri County; to analyze the extent to which human resource computer proficiency affects adoption by the coffee societies; to investigate the extent to which user perception affects its adoption by the coffee societies; and to assess the extent to which cost of installing the computerized accounting system affects its adoption by the coffee societies. To achieve the objectives of the study, a descriptive survey research design was adopted. The target population was the 103 coffee societies and factories managers in Nyeri County. 82 factory managers were sampled to participate in the study. A self-administered semi-structured questionnaire was distributed to the managers where 86.6% response rate was achieved. Primary data was analyzed with the aid of Statistical Package for Social Sciences (SPSS) software to generate frequencies, mean, and percentages. Pie charts, graphs and tables were used to present various aspects of the variables. Content analysis used to analyze qualitative while quantitative data was analyzed using descriptive and inferential statistics. A regression model to show the relationship between the independent and dependent variables was also generated. The findings of the study indicate that: Coffee societies have not fully adopted computerized accounting systems; Cost, human resource proficiency and availability of related infrastructures are the most important hindrances affecting adoption of computerized accounting system; and users' perception on the computerized accounting systems is insignificant in respect to adoption of computerized accounting systems.