



# **Financial accountability and non-aeronautical revenue collection at airports in Uganda: a case study of Entebbe International Airport**

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**Keywords:** *Financial accountability, Non-aeronautical revenue, Aviation*

## **Introduction**

The study was about financial accountability and non-aeronautical revenue collection at airports in Uganda. It based on a case study of Entebbe International Airport

## **Objectives**

The study was guided by three objectives:

1. to examine how financial control has influenced non-aeronautical revenue collection at Entebbe International airport,
2. to assess how financial reporting has influenced non-aeronautical revenue collection at Entebbe International airport,
3. to examine how financial compliance has influenced non-aeronautical revenue collection at Entebbe International airport.

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## **Methodology**

The study adopted a positivism approach, phenomenological approach, and combination approach divided into: section of research approach, research strategy, research duration, and the research classification. The study population was 150 from which a sample of 109 respondents was selected, of which 102 participated.

## **Key findings**

The results of the study indicated that there was a statistically significant and positive relationship between financial accountability and non-aeronautical revenue collection at Entebbe International Airport represented by ( $r(102) = .897, P < 0.05$ ). The results also revealed that cash management of various revenue streams for non-aeronautical sources at Entebbe International Airport improved.

## **Key recommendations**

The study suggested that Entebbe International Airport should ensure adequate transparency and should demonstrate integrity in financial accountability. Also, the study suggested that the airport should institute strong internal control measures in all departments and activities of non-aeronautical sources being managed.

## **Key references**

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