

Outsourcing And the Performance Of Local Governments In Uganda: A Case Study Of Entebbe Municipal Council (EMC)

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Keywords: *Outsourcing, performance, local governments, planning of outsourcing, records management practices, risk management in outsourcing contracts, performance and effectiveness.*

Introduction

The study examined the relationship between outsourcing and the performance of local governments in Uganda with a focus on Entebbe Municipal Council.

Objectives

The study was guided by the following objectives;

1. to examine the relationship between planning of outsourcing and the performance of EMC
2. to examine the relationship between records management practices in outsourcing contracts and the performance of EMC, and
3. to examine the relationship between risk management in outsourcing contracts and the performance of EMC.

Methodology

The study employed phenomenological research approach. The study employed a case study research strategy. Out of an

accessible population of 100, a sample of 80 was selected. The study employed survey, interview methods and documentary review in collecting data. Cleaned data were entered into SPSS version 23 for analysis.

Key findings

The study revealed a positive relationship between planning of outsourcing and the performance of EMC. All variables had a positive correlation with the dependent variable, ($r=.937^{**}$, $p < 0.01$), ($r=.861^{**}$, $p < 0.01$) and ($r=.730^{**}$, $p < 0.01$). The study also found out that Records management positively affected and the performance of EMC with the correlation of ($r=.851 < 0.01$), ($r=.795^{**}$, $p < 0.01$) and ($r=.730^{**}$, $p < 0.01$) and ($r=0.712$, $p < 0.01$).

Key recommendations

The Administration of EMC should carefully consider the issue of outsourcing to ensure that while outsourcing helps in new innovations, no product quality is compromised. All public entities should only outsource their noncore activities to outside providers that can bring great competitiveness.

Key references

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Computerised Accounting Systems And Financial Reporting In Manufacturing Industries In Uganda

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Keywords: *Accounting, Financial reporting, Computerized accounting*

Introduction

This research sought to examine the relationship between computerised accounting systems and financial reporting in manufacturing industries. The study was based on theories which include the Resource based view theory, systems theory and the positive accounting theory.

Objectives

1. To examine how computerized accounting system streamlined workflows at Mukwano group of companies.
2. To assess how computerized accounting system ensured timely production of quality reports for prompt decision making at Mukwano group of companies.
3. To examine how computerized accounting aided tracking of revenue and expenditure at Mukwano group of companies to enhance profitability.

Methodology

The study used both qualitative and quantitative methods of data collection including; sampling, interviewing as well as document review with a combination of both positivism and

phenomenological approaches.

Key findings

The study found that there was regular updating of charts of accounts at Mukwano group of companies hence explaining how computerised accounting streamlined workflows. Another finding was that computerised accounting ensured sound planning at Mukwano group of companies hence leading to timely generation of financial reports at Mukwano group of companies.

Key recommendations

The study recommended sensitizing customers to customer services and the products available to capture customer attention.

Key references

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