

**THE EFFECT OF THE IMPLEMENTATION OF ENTERPRISE
RESOURCE PLANNING (ERP) SYSTEM ON THE DUTIES OF
ACCOUNTANTS: A SURVEY OF KENYAN PARASTATALS**

BY

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DECLARATION

I declare that this is my original work and has not been presented in any other University or College for Examination or Academic purposes.

Signature: _____

STUDENT: LEAH JEPKEMEI SAMOEI

DATE

REG NO: D61/64309/2011

This project has been submitted for examination with my approval as the university supervisor.

Signature: _____

SUPERVISOR: JAMES NG'ANG'A

DATE

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DEDICATION

This project is dedicated to my darling husband Fredrick and Children: Emmanuel,
Yvonne, Ivy and Immaculate for their unending love and support.

ABSTRACT

The purpose of the study was to determine the effect of the implementation of enterprise resource planning (ERP) system on the duties of accountants: a survey of Kenyan Parastatals. The research objective was to explore the effect of implementation of ERP system on the duties of accountants in Kenyan Parastatals. The research design adopted was descriptive research design. The target population was 300 staff members of Kenyan Parastatals who had a sample size of 30 respondents. A questionnaire was used as an instrument of data collection and the data was analyzed by statistical packages for social sciences (SPSS).The study findings concluded that when management accountants are involved in the implementation of an ERP system there is an increased likelihood of success. However, in the successful implementations, data quality increases, there is more timely access to information, and decision-making is improved. Furthermore, a successful ERP implementation results in significant changes in the tasks of the management accountants. The study further concluded that management accountants become more closely involved in business decision-making and perform other value adding tasks rather than the routine reporting tasks that are now performed automatically using the ERP software.

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CHAPTER ONE

INTRODUCTION

1.1 Background of the study

In today's competitive environment, enterprises need to be reformed to get competitive advantages. The fastest and most effective way to achieve this goal is to introduce a new information system (IS) to carry out the reform. One of the systems is enterprise resources planning (ERP), which ensures all operational systems of the company are fully integrated Maguire et al.(2010).By providing real-time access to operational and financial data, ERP system allows companies to streamline their management structure and create more flexible, more democratic and flatter organizations (Davenport, 1998).

However the users of the system are the accountants and the information communication technology supports the system, in most of the cases many thought that with the successful implementation of the ERP system replaces the duties of accountants. It is in this context that the study will explain the effect of the implementation of ERP system on the duties of accountants. The findings of this study will provide the management of with a better understanding on the allocation of duties and setting of achievable performance target which are measurable.

1.2 Enterprise Resource Planning Systems

An enterprise resource planning (ERP) system is a standardized off the shelf information technology(IT) package providing the first real opportunity for modern organizations to integrate their business processes and functions, Klaus et al(2000).This system is

diffusing worldwide among organizations with a desire to replace aging legacy systems, improve inter-and intra-operational efficiency, gain strategic advantage, (Ifinedo2006a)

Accordingly, most current discussions of the software in the trade press and information systems (IS) domain tend to focus on their implementation and adoption (Ifinedo, 2006).

Malmi et al (2002) undertook exploratory field studies at ten firms. They recognized that ERP systems provide easier and faster access to standardized operational data, enhanced forecasting, emphasized the accounting department as the “nerve center”, reduced the need for accountants to handle routine tasks and gave accountants more time for sophisticated analyses.

Noudoostbeni et al. (2010) point out that ERP is one of the main business system that help organizations to manage their resources in the effective way. Under the circumstances, ERP system has become the necessary tool in application of information technology(IT).The main function of ERP system is to combine all operational information needed for every process from different departments into one database and information is imported to the accounting department(Kale, 2000).This shows the importance of ERP system in accounting practice. The ERP system may bring great impact on the duties of accountants because it has replaced or consolidated many works of accountants. This may change the nature of their job; therefore they have to face the new environment with a positive attitude.

The impact of new information and communication technologies has been widely cited in the literature as one of the most important factors affecting the future demand for accountants' expertise (Scapens et al., 2003). A key argument developed in the literature is the suggestion that new advances in ICT is likely to result in standardization and modification of knowledge and expertise, where knowledge turns to a commodity available in markets and can be easily approached by everyone. For example, according to Scarbrough (1996) access to knowledge and expertise, reconfiguring it in novel ways and offering it for sale are becoming specialized functions where consultants, software and hardware suppliers are typically viewed as being proactive in bundling and commodifying knowledge into particular packages.

Enterprise resource planning (ERP) systems are transaction systems that allow information to flow seamlessly across different business units and functions in an organization (Al-Mashari, 2003). The systems may be costly to acquire and their adoption process is often fraught with risks. Despite the difficulties organizations encounter when implementing ERP systems Markus (2000) observe that the System continues to diffuse globally. The system however has changed the various ways in which accountants perform their duties it is therefore very important to analyze or review the duties of accountants with the successful implementations of the ERP system in the organization set up for management planning and decision making.

1.3 The Accountants in Practice

In accounting practice Accountants practice in three fields of accounting that is financial accounting, management accounting and tax accounting, The actual work done by an accountant depends on both the field and whether the person is a private, public or government accountant. Many private accountant hold Certified public Accountant (CPA) certificates because they were public accountants earlier in their careers, some private accountants hold other certificates in addition to or instead of the CPA license for example you may seek to obtain a certificate in management accounting Chartered management Accountant(CMA) or to become a certified internal Auditor (CIA). Holders of these certificates must meet professional examination, education and experience requirements similar to those applied to CPA'S unlike ,the CMA, and CIA certificates are not issued by the government and do not give their holders any legal authority. The CMA is a awarded by the Institute of Management accountants (IMA) and the CIA is granted by the Institute of Internal Auditors (Miller 1992)

An accountant has been defined by the accountants Act 2008 as “a person registered as an accountant under the provision of section 24 of the same Act” Section 24 states that ‘the person who wishes to be registered as an accountant shall apply to the registration committee in a prescribed form accompanied by the prescribed fee. The registration committee shall approve the application if it is satisfied that the person is of or above the age fixed by the council pursuant to subsection4 which states that: The Council shall by notice in the Gazette, fix the age which a person wishing to be registered must have

attained”, is qualified to be registered and is not disqualified from being registered and if not satisfied shall refuse the application (The Accountants Act 2008).

1.1.3 Kenya Parastatals

A state corporation (SC) has various meanings. First, it may be a corporate body established by or under an Act of parliament. Second, the president may by order establish a SC as a corporate body to perform the functions specified in the order. Third, it also represents a bank or a financial institution licensed under banking Act or other company incorporated under the company Act whose shares or majority of whose shares are owned by the government or by another state corporation (Government of Kenya, 1987; Wamalwa, 2003). Parastatal is also defined in the same way. Therefore, both terms will be used interchangeably in this paper. Similarly, in Kenya, for desire of sufficient indigenous private entrepreneurship after independence, the government had to use parastatals to fill the existing entrepreneurship gap. Thus, public enterprises served as a means to promote the establishment of private African enterprises,(Wamalwa, 2003).

The Kenya government forms parastatals to meet both commercial and social goals. They exist for various reasons including: to correct market failure, to exploit social and political objectives, provide education, health, redistribute income or develop marginal areas. At independence in 1963, parastatals were retooled by Sessional Paper no. 10 of 1965 into vehicles for the indigenization of the economy. Thus majority of key parastatals that exist today were established in the 1960s and 1970s. By 1995, there were

240 state corporations. The number currently stands at 127. The main economic activities of parastatals are as follows, (Njiru, 2008).

Table 1: Economic activities of parastatals

Economic activity	Percentage of state corporations
Manufacturing and mining	60
distribution	18
Finance	15
Transport, electricity and other services	7

Source: NJIRU (2008)

Sessional Paper No.4, GoK (1991) on development and employment in Kenya decried the continued deterioration of the performance of SCs. The paper observes that while the creation of SCs through which government participation in economic activities was promoted was perhaps appropriate soon after independence, the objectives for and the circumstances under which most of the state enterprises were created have since changed. The paper underlines the need to implement privatization and divestiture of SCs urgently in view of the managerial problems afflicting the parastatals leading to poor return on government investments, the existence of a larger pool of qualified work force, availability of more indigenous entrepreneurship to permit a private sector-led economy and the need for non-tax revenue for the government. However, steps will need to be taken in order to accelerate the progress in this area and thereby improve on the low investment efficiency that limits economic growth (Wamalwa, 2003).

The poor performance of SCs in Kenya by 1990 led to outflow from central government to parastatal equivalent to 1 percent of the GDP in 1991. Further, in 1990 – 1992, the direct subsidies to parastatal amounted to Ksh 7.2 billion and additional indirect subsidies amounted to Ksh. 14.2 billion. By 1994, the subsidies paid to parastatals were taking 5.5 % of the GDP. The levels of inflation in the country then reflected deficits financed by the Central Bank of Kenya (CBK). Some ways were devised to solve these problems, such as negotiations between SCs and government in a bid to clarify the former's objectives and set targets, introduction of competition and better accountability to customers, provision of incentives in the form of higher salaries and benefits to employees based on performance and increased training of employees. All these measures were not 100% successful. Failure of the above measures made the government to embark on privatization of many SCs (Kamung'a2000).One of the strategies was the implementation of the Enterprise resource planning ERP systems for their operations.

1.4 Research Problem

Several scholars have carried out research concerning the enterprise resource planning (ERP) Systems in Kenya. According to Nyaga (2006) who did an investigation of critical success factors for successful Implementation of enterprise resource planning (ERP) Systems in Kenya concluded that “Teamwork and composition in the ERP implementer-vendor-consultant partnership, good communication between the implementation partners, cross functional ERP core team, presents of partnership trust in the team members working well together and change management program and culture are critical successful factors in ERP implementation. Furthermore, user training, education and support should be available and highly encouraged, Change agents should also play a

major role in the implementation to facilitate change and communication, and to leverage the corporate culture”.

Kutswa (2011) did research on the Challenges of implementing enterprise resource planning strategy at the Kenya electricity generating company. The major challenges from his findings was that the organizational structure were incompatible with ERP, non supportive organizational culture, inadequate allocation of resources, resistance to change, ineffective communication, high implementation costs, lack of incentives and reward systems and inadequate user training and education. Karimi (2010) did an investigation of the business value of enterprise resource planning systems by firms in Kenya. Njuguna (2011) carried out research on implementing enterprise resource planning system at Kenya Revenue Authority. Kang’ethe did an evaluation of the successful implementation of enterprise resource planning system at HACO Industries.

Nangithia (2010) carried out a research on Factors affecting implementation of enterprises resource planning software in the telecommunication industry in Kenya, a case of Telkom Kenya. Mwatua (2010) did Strategic response by Kenya Power and Lighting Company Ltd to challenges of enterprise resource planning system. Maina (2009) did the implementation of enterprise resource planning in education sector in Kenya, case of KCA university. Munyendo (2011) did an investigation into Enterprise Resource Planning Software adoption amongst firms listed on the Nairobi Stock Exchange and Cheboi (2010) did a research on Enterprise resource planning, assessing post-implementation performance impacts in selected corporations in Nairobi.

Mmbihi (2008) did a research on the Roles played by stakeholders in implementation of information systems. Mugambi (2011) researched on the Factors influencing implementation of Integrated Financial Management Information System (IFMIS) software, a case study of Kenya Institute of Education and Kimwele (2011) studied Factors affecting effective implementation of integrated financial management information systems (IFMIS) in government ministries in Kenya.

Based on the past studies there is a need for further research on the effect of enterprise resource planning (ERP) system in the duties of accountants this area has not been explored locally yet accountants are the main users of the system some have argued that the duties of accountants actually change some it enhance performance,therefore there is need for further study to fill the gaps. Desormeaux (1998) agrees that ERP implementation raises the role and position of the accounting department and accountants because accountants are considered information providers and analysts for other departments after ERP implementation. In contrast, vendors of ERP system in Taiwan think accountants are financial guardians. Therefore, it is important to explore how ERP system affects the duties of accountants.

1.5 Research Objective

The research objective is to explore the effect of implementation of ERP system on the duties of accountants in Kenyan parastatals.

1.6 Value of the Study

Through this research the users will understand the effect of Implementation of ERP system on the duties of accountants; it will help the accountants set their performance target. The users will appreciate the fact that the system will not replace the work of accountants but it will remain as an enhancement to their performance.

The policy makers will use this research to gauge the number of accountants required in the company at any given time when an ERP system is in place. It will also assist the new entrants in the accountants field appreciate that the profession cannot be replaced by the system instead it will enhance their performance.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter reviews literature relating to enterprise resource planning ERP system and duties of accountants .The literature review has been organized in the following sections. First section covers the concept of enterprise resource planning ERP system and its definition and second section covers various perspectives taken on the subject matter by various scholars and empirical reviews on the subject matter.

2.2 The Concept of Enterprise Resource Planning System

ERP is one of the information technologies that enjoy a widespread diffusion worldwide. In the Middle East region, about 60-70 per cent of ICT spending is on ERP systems American Chamber (2002).These implementations represent considerable investments in any company's information system budget, in terms of both monetary and intellectual resources, and are thus an important issue for developing countries. The increased demand for mergers and acquisitions demand that companies must have the ability to control and coordinate increasingly remote operating units .An ERP system can help achieve this by enabling the sharing of real time information across departments, currencies, languages and national borders given the trend of globalization (Fiona et al 2007) .The following theories explain the concept of ERP system.

1. The Theory of Ashby's (1961) Law of Requisite Variety

In this case the controlling system the ERPV must by definition have at least as much variety or flexibility within as the system that it is trying to control. Boykin et al (1991) points out the richness in variety.

2. Task oriented transient organization theory

Warfield (1976) creates the concept of a task oriented transient organization (TOTO) to address the system characteristic of complexity. In a TOTO Warfield merges two dimension of complexity that is scope and depth from that position he suggest that satisfactory answers to complex problems must concurrently address depth and breadth. This concept when applied to ERPs points to education and understanding of both the traditional functional business areas, depths along with the business processes the breath of a functioning organization. Raymond et al (2012) Summarized that ERP are designed to address challenges of having a single information system which encompass the logistic function of an entire organization he mention the fundamental characteristic as the systems has components, complexity, Produce feedback, it is goal seeking they are holism ,they do basic transformation, it has interdependency and self-referential.

In the broadest sense ERP systems are information system that must organize and control another complete system of an organization.

2.3 The Empirical review

Several scholars have enumerated on the ERP system they gave different views depending on their areas of research. Nyagah (2006) in his research in an investigation of

critical success factors for successful implementation of enterprise resource planning (ERP) Systems in Kenya highlighted some facts about ERP system that (ERP) systems has emerged as the core of successful information management and the enterprise backbone of organizations and in the past few years many companies in Kenya have invested a lot of capital in information systems such as ERP system to assist from simple transaction processing systems to complex inter organizational systems and most companies in Kenya are making frantic efforts to implement ERP system, these systems are marketed as perfect solution to the organizational problems of information management.

ERP systems can be described as configurable, standard application software which includes integrated business modules for the core processes and functions of an enterprise, that seek to present a holistic view of the business from single information and IT infrastructure (Klaus et al.2000). They are process driven modules built around software representations of complete business processes that are supposed to represent best business practice in the industry (Wilson et al 2001). ERP systems are currently being widely implemented in large organizations (Klaus et al.2000) as well as small and medium sized enterprises.

Nangithia (2010) carried out a research on the factors affecting implementation of enterprises resource planning software in the telecommunication industry in Kenya, a case of Telkom Kenya. He defined (ERP) system as a large - scale information system that integrates all business functions into one unified function. Such an integration of

different information systems has proved to give organizations substantial benefits that include cost reductions, improved productivity, better managerial decision making, and facilitation of process and structural change.

Mwatua (2010) who did a research on the Strategic response by Kenya Power and Lighting Company Ltd to challenges of enterprise resource planning system, defined ERP system as the standard software solution designed to provide a single information system for organization wide coordination and integration of key business processes. ERP systems have revolutionized the way organization operate their business by providing online, real time information, integration of company business and operation efficiency.

Kutswa (2011) carried out a research on the Challenges of implementing enterprise resource planning strategy at the Kenya electricity generating company and his findings was that the organizational structure was incompatible with ERP, there was unsupportive organizational culture, the existence of inadequate allocation of resources and he categorized the challenges as institutional, behavioral, internal and external. He further pointed out that the greatest impact on ERP implementation was inadequate allocation of resources especially technological resources. He recommended cost effective initiatives to realize effective training and capacity building such as active involvement of super users in KenGen Areas to conduct hands on refresher trainings aimed at broadening and deepening user abilities in addition he identified incentives and reward systems within ERP implementation by way of recognizing and rewarding outstanding performance to spur ERP usage and motivate staff into active use of ERP.

Karimi(2010) did a research in an investigation of the business value of enterprise resource planning systems by firms in Kenya ,he studied thirty three organizations in Kenya that were using ERP systems and highlighted that, ERP systems emerged as the core of successful information management and the enterprise backbone of the organizations, it speeds up communication of information throughout the organization, act as the motivator to the organizations looking to implement the systems and that ERP systems are very costly in terms of procurement, installation and user training costs. However he indicated that after implementation and adoption of ERP systems organizations obtain business value when the benefits outweigh the costs incurred. He also found out that the ERP systems in Kenya is slightly more than a decade old but in other parts of the world it has been in existence for long, and finally pointed out that enhancement of performance is the key benefit of ERP system.

Njuguna(2011) in her study of Implementing enterprise resource planning system at Kenya Revenue(KRA)sought to determine factors influencing implementation of the ERP system at KRA and she established that computer based information systems was used prior to introduction of ERP system and they choose ERP system because it was cost effective , licenses involved and user-friendly technology. Finally the efficiency of the system had blocked the loop holes that existed in the manual process while some staff found themselves with lesser work.

Kang'ethe (2007) did a research on an evaluation of the successful implementation of enterprise resource planning system at HACO Industries .He focused on evaluation of the

impact of organizational variables and technology (IT) variables on the successful implementation of ERP systems. His finding was the organization successfully implemented their ERP and immediately they were able to recognize efficiency and better management of their resources. The critical success of the project was attributed to the team leaders creating an environment where essential project requirements could be addressed in a reasonable and timely fashion.

Nangithia (2010) indicated that ERP is regarded as a foundation for the integration of organization wide information systems. Companies realize that they have to implement ERP in order to remain competitive. Mwatua (2010) stated that a number of organization private and public have implemented ERP system in order to enhance its competitive position and improved quality of service. Maina (2009) indicated that many institutions has realized the potential advantages of implementing ERP, in the sense of cost savings, quality and quantity of information available,(ERP)systems transforms the way organizations provide information systems.

Munyendo (2011) in his research stated that ERP systems are expensive, huge and complex systems that warrant careful planning and execution for successful adoption. He associated ERP system with Rogers's theory of diffusion of innovations and management support was of paramount in ERP adoption or rejection he also recommended that involvement from top management to the lower level was of great importance to support ERP system from initial stages. Cheboi (2010) viewed (ERP) as an important system in organizations since it links departmental functions and ensures that information is

available and shared across the entire organization Mugambi (2011) defined the Integrated Financial Management Information system (IFMIS) as a computerized budgeting, accounting and reporting system used by Kenya Institute of Education to plan and use its financial resources more efficiently and effectively.

2.4 Summary of Literature Review

The literature review has described ERP system in detail as one of the information system technologies that enjoy a widespread diffusion worldwide (American Chamber (2002),

As a configurable, standard application software which includes integrated business modules for the core processes and functions of an enterprise that seek to present a holistic view of the business from single information and IT infrastructure (Klaus et al.2000) Process driven modules built around software representations of complete business processes that are supposed to represent best business practice in the industry (Wilson et al2001). They are currently being widely implemented in large organizations (Klaus et al.2000) as well as small and medium sized enterprises.

Nangithia (2010) & Mwatua (2010) defined (ERP) system as a large - scale information system that integrates all business functions into one unified function and that ERP systems have revolutionized the way organization operate their business by providing online, real time information, integration of company business and operation efficiency.

Nyagah (2006) highlighted that ERP system assist from simple transaction processing systems to complex inter organizational systems and most companies in Kenya are making frantic efforts to implement ERP system which are marketed as perfect solution

to the organizational problems of information management. Kutswa (2011) indicated the challenges of ERP implementation as institutional, behavioral, internal and external. He further pointed out that the greatest impact on ERP implementation was inadequate allocation of resources especially technological resources. Karimi(2010) highlighted that, ERP systems emerged as the core of successful information management and the enterprise backbone of the organizations, However he indicated that after implementation and adoption of ERP systems organizations obtain business value when the benefits outweigh the costs incurred.

Njuguna (2011) established that computer based information systems was used prior to introduction of ERP system and they choose ERP system because it was cost effective, licenses involved and user-friendly technology. Kang'ethe (2007) indicated that the organization who successfully implemented their ERP system immediately were able to recognize efficiency and better management of their resources. Nangithia (2010) also indicated that ERP was regarded as a foundation for the integration of organization wide information systems. Mwatua (2010) stated that a number of organization private and public have implemented ERP system in order to enhance its competitive position and improved quality of service. Maina (2009) stated many institutions has realized their potential advantages of implementing ERP, in the sense of cost savings, quality and quantity of information available,(ERP)systems transforms the way organizations provide information systems.

Munyendo (2011) recommended the involvement from top management to the lower level as of great importance to support ERP system from initial stages. Cheboi (2010) viewed ERP as a linkage to departmental functions and ensures that information was available and shared across the entire organization. Mugambi (2011) defined the Integrated Financial Management Information system (IFMIS) as a computerized budgeting, accounting and reporting system which use its financial resources more efficiently and effectively.

The above summary depicts those studies already done surrounds the challenges experienced during system implementations, factors affecting system implementation, the importance of system implementations and evaluation of successful factors of system implementation, none of the studies done explain the effect of implementation of ERP system on the duties of accountants in which this study will enumerate.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter outlines the method that was used for the study and adopts the following structure: research design, population description, data collection methods, and data analysis methods. The purpose of the study is to establish the effect of implementation of ERP system on duties of an accountant.

3.2 Research Design

The research design adopted was descriptive research design. According to Cooper and Schindler (2000), a descriptive research design is concerned with finding out the, who, what, where, when and how much. Furthermore, a research design is structured, has investigative questions and part of formal studies. The design is deemed appropriate because the main interest is to explore the effect and describe how the factors support matters under investigation.

This kind of research design used for the study enabled the researcher to establish the effect of implementation of ERP system on the duties of accountant at Kenyan parastatals .Descriptive design method provides quantitative data from cross section of the chosen population. This design provided further insight into research problem by describing the variables of interest.

3.3 Data Collection

The population composed of all the staff of Kenyan parastatals .The staff structure of the organization is made up of senior managerial level, middle level and the lower level employees and all the cadres of employees formed the population of the study. As at 31st December, 2012, the staff establishment of stood at 300.The accounting department of the organization has 30 staff and this formed the sample of the study.

Data was collected from the organization before and after the implementation of the ERP system through an interview and open ended questionnaires respectively. The data before implementation was obtained through interviews and checking the records of performance targets and achieved targets. Primary data was collected by means of a open ended questionnaire. The questionnaire was hand delivered to the respondents offices with a request to fill in the questionnaire in one week's time where upon it was collected. The target respondents were the finance, technical managers, Information technology personnel and individuals concerned with the implementation of the ERP system, the accountants.

3.4 Data Analysis

The data collected was analyzed using descriptive statistics (measures of central tendency and measures of variations) and inferential statistic tools. The sample was restricted to staff involved in ERP Implementation. However, before final analysis is performed, data was cleaned to eliminate discrepancies and thereafter, classified on the basis of similarity and then tabulated. Further to examine whether there effect of ERP on the duties of accountants' regression model was used.

The two variables obtained are the effect of ERP system being independent (x-axis) variable and the duties of accountant being dependent variable (y-axis) therefore regression equation was obtained as follows $a+bx=y$ to predict the effect. The dependent variable was measured by the estimated average value and the standard deviation .if the regression had a straight line then $y=b_0+b_1x_i+b_2x_i^2\dots\dots i=1$ if multiple linear regressions it had equation $y_i=b_0+b_1x_i+b_2x_i^2\dots\dots I=1$.The regression model related Y to a function of X and B.

CHAPTER FOUR

DATA ANALYSIS, RESULT AND DISCUSSIONS

4.1 Introduction

The results of the research project exploring the effect of the implementation of enterprise resource planning (ERP) system on the duties of accountants: a survey of Kenyan Parastatals. The results of the analyses are presented per study objective and described in tables where stated. The sample size for the analyses was 30 respondents. Once the respondents answered the questionnaire, data was then coded and analyzed using SPSS.

4.2 Participation Rate

The study population was 300 employees from Kenyan parastatals and sample size was 30 respondents. From the study, 28 respondents out of the 30, making a response rate of 93%. According to Mugenda and Mugenda (2003) a 50% response rate is adequate, 60% good and above 70% rated very good. This also concurs with Kothari (2004) assertion that a response rate of 50% is adequate, while a response rate greater than 70% is very good. This implies that based on this assertions; the response rate in this case of 93% is very good.

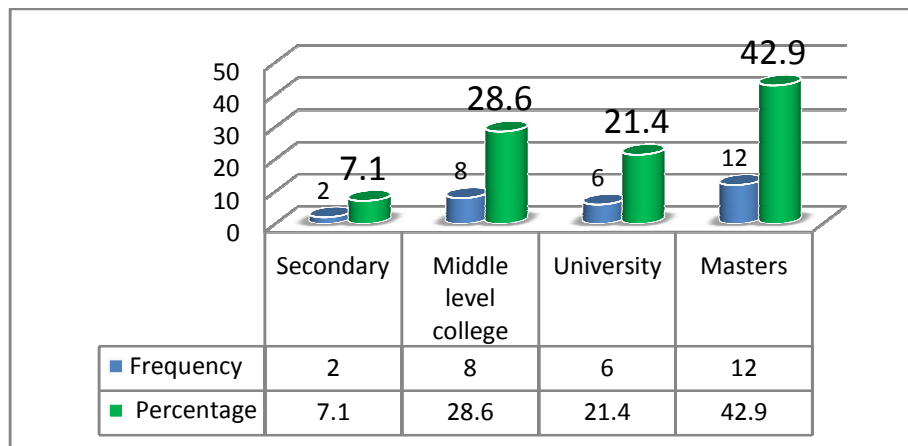
Table 2: Response Rate

	Questionnaires administered	Questionnaires filled & returned	Percentage
Respondents	30	28	93

Source: Researcher, 2013

4.3 Demographic information

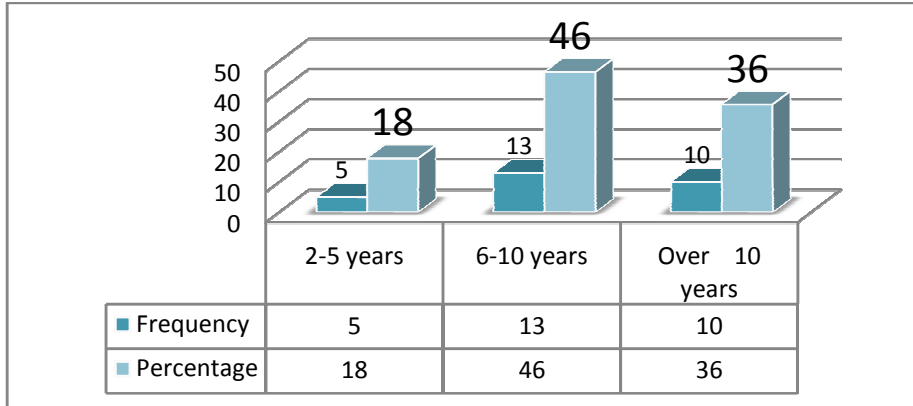
Figure 1: Level of education



Source: Researcher, 2013

The study found it of paramount importance to determine the level of education of the respondents. The results of the findings in figure 1 reveal that most respondents had master degree in accounting for 42.9% while 28.6% indicated that they have attained middle level of education, 21.4% had university degrees and only 7.1% indicated that they had secondary education. Due to the findings of the study it can be therefore concluded that the respondents had enough education to execute the roles assigned to them effectively and efficiently in regard to the effect of the implementation of enterprise resource planning.

Figure 2: For how long has your organization been operating

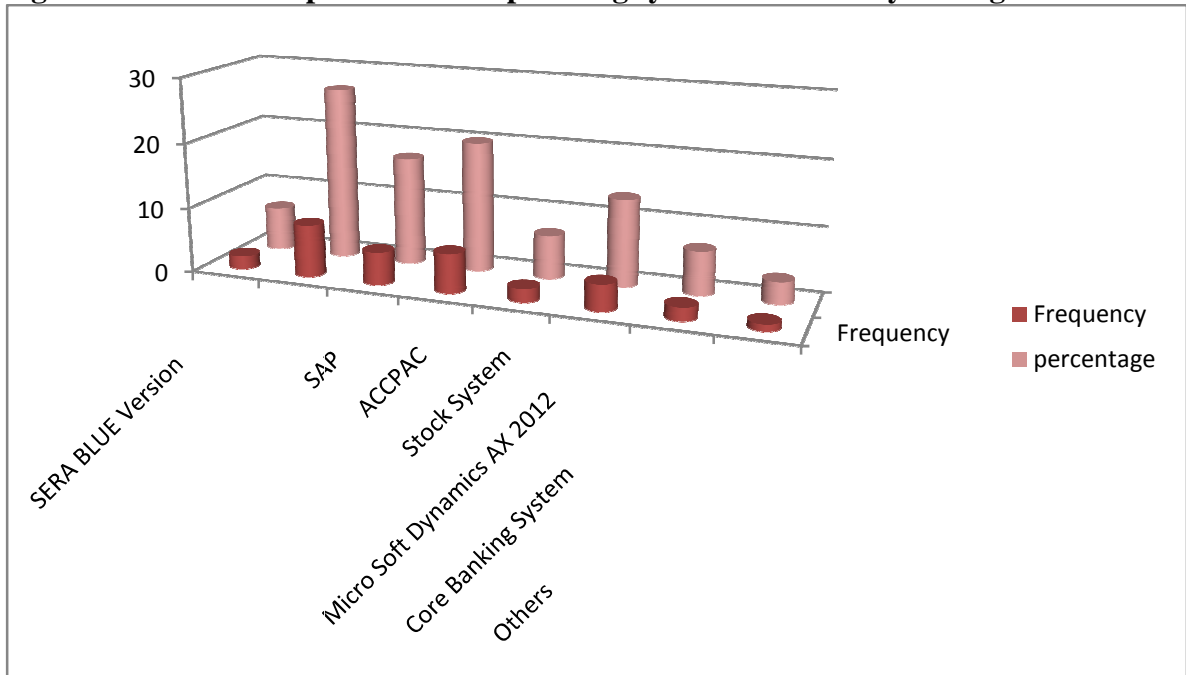


Source: Researcher, 2013

The study sought to determine number of years the company has operated. The data was coded analyzed and illustrated as in figure 2. Based on the results most indicated that the company has operated between 6-10 years who comprised the majority accounting for 46% while 36% of the respondents indicated over 10 years and remaining 18% said the organization has operated between 2-5 years who also were the minority of the respondents. It can be therefore noted that most respondents indicated that the organization has operated between 6-10 years.

4.4 Duties of an Accountant and Effect of ERP System

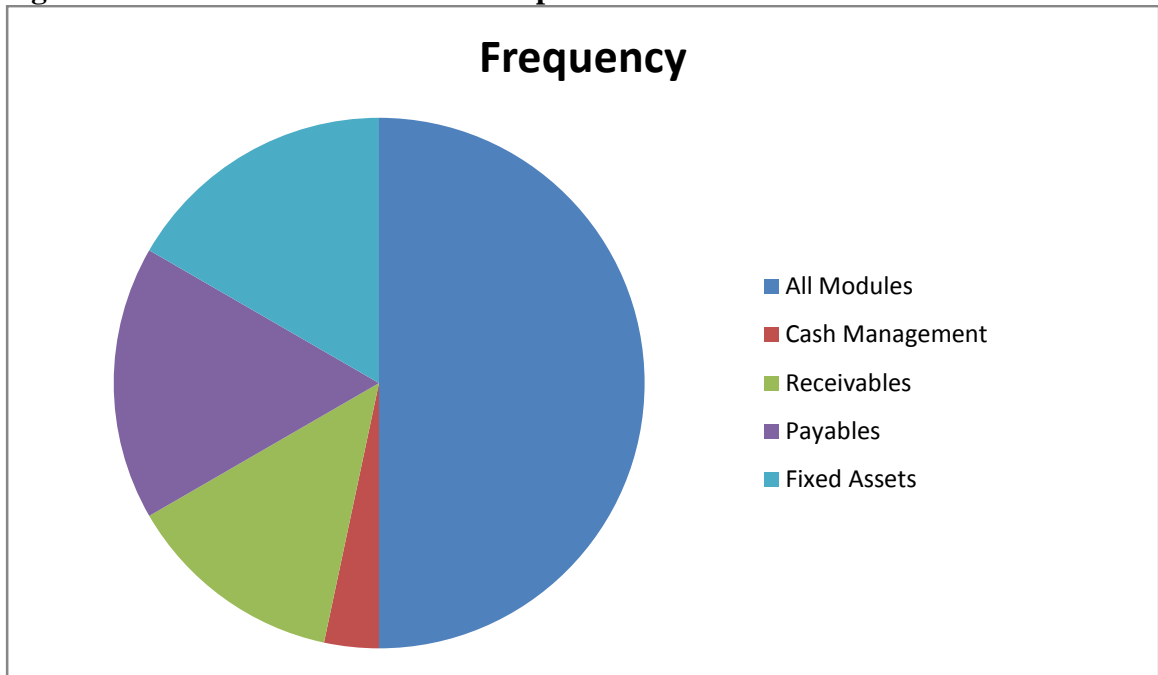
Figure 3: Which enterprise resource planning system is in use in your organization



Source: Researcher, 2013

The study investigated on the type of enterprise resource planning system in use in the organization. The responses indicated that SERA-Blue version, Sypro and Navision, SAP, ACCPAC, and Stock system were the mainly enterprise resource planning systems used in Kenyan Parastatals. The findings were obtained when the data was coded analyzed and illustrated as in figure 3. Based on the results most companies indicated that Sypro and Navision with 26% followed by ACCPAC with 20% were used, the usage of the rest ranges between 6% and 13% and 3% used others not mentioned.

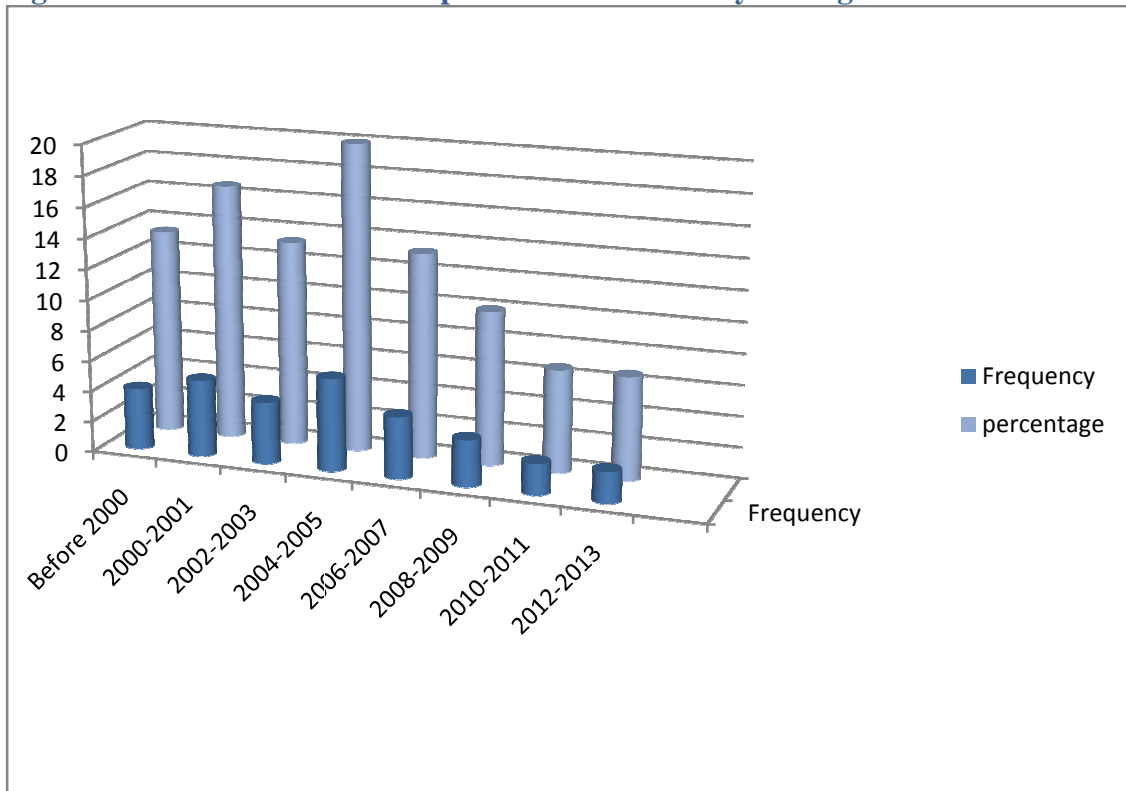
Figure 4: Which modules have been implemented



Source: Researcher, 2013

On modules implemented, the responses revealed that financial management, cash management, receivables, payables and fixed assets management are so far the modules which have been implemented since the introduction of enterprise resource planning. The study sought to determine the Enterprise resource planning system used by the organization, the data was coded analyzed and illustrated as in figure 4. Based on the results most companies indicated that all modules were implemented this had 50% frequency with the rest of the modules ranging between 3% and 16% frequency of implementation.

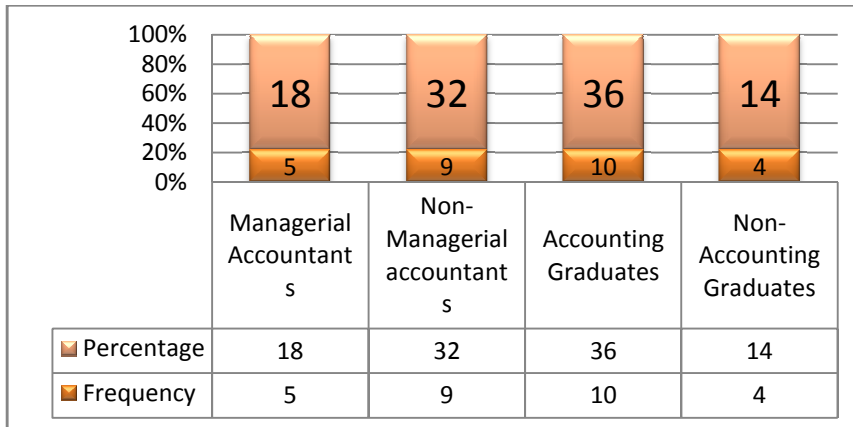
Figure 5: When did the ERP Implementation start in your organization



Source: Researcher, 2013

The study sought to determine the year in which organizations implemented their ERP system. The data was coded analyzed and illustrated as in figure 4. Based on the results most companies indicated that implementation took place in the year 2000-2001 and 2004-2005 represented by 16% and 20% respectively with the rest oscillating between 6% and 13%. Frequency.

Figure 6: Accountant’s job titles in the organization



Source: Researcher, 2013

The study sought to determine further accountant’s job titles in the organization. The analysis of the findings clearly indicates that most respondents are accounting graduates who accounted for 36% followed closely by 32% who revealed that they non-managerial accountants, 18% were managerial accountants while the remaining 14 were non-accounting graduates. This implies that most respondents in Kenyan parastatals are accounting graduates.

Table 3: Effect of enterprise resource planning on the duties of accountants

Descriptive Statistics			
	N	Mean	Std. Deviation
Data input	28	3.82	.983
General accounting transactions	28	4.29	.937
Data compilation and filing	28	3.89	.956
Review of front-end data mapping	28	3.93	1.072
Data adjustment and amendment	28	4.29	.937
Providing financial statements	28	4.54	.744

Financial analysis	28	4.04	.999
Cash flow management	28	4.07	1.016
Enterprise risk Assessment	28	3.75	1.005
Communication and coordination among departments	28	3.56	.847
Integration of cost data related to operation	28	4.07	.766
Participating in management decision making	28	3.21	1.166
Education and training	28	3.07	1.331

Source: Researcher, 2013

The respondents were requested to indicate the effect of enterprise resource planning on the duties of accountants in a five point Likert scale. The range was very great extent (5), very low extent '(1). The scores of 'low extent and very low extent;' have been taken to present a variable which had an impact to a small extent (S.E) (equivalent to mean score of 0 to 2.5 on the continuous Likert scale ;($0 \leq S.E < 2.4$). The score of 'moderate extent;' has been taken to represent a variable that had an impact to a moderate extent (M.E.) (equivalent to a mean score of 2.5 to 3.4 on the continuous Likert scale: $2.5 \leq M.E. < 3.4$). The score of 'great extent and very great extent, have been taken to represent a variable which had an impact to a large extent (L.E.) (equivalent to a mean score of 3.5 to 5.4 and on a continuous Likert scale; $3.5 \leq L.E. < 5.4$). A standard deviation of > 1.5 implies a significant difference on the impact of the variable among respondents. According to results tabulated in table 3, it is a clear indication that enterprise resource planning affects duties of accountants to a great extent as shown by means and standard deviations except

mean 3.21 and standard deviation of 1.166 and mean 3.07 and standard deviation 1.331 who revealed that they were to moderate extent respectively.

**Table 4: Effects of ERP implementation on organization accounting department
And the duties of an accountant**

Descriptive Statistics			
	N	Mean	Std. Deviation
Reduce workload of regular jobs	28	3.00	1.515
Improve work performance	28	4.64	.621
Increase the quality of statement analysis and management	28	4.21	.876
Improve the status of accounting department (accountants)	28	4.43	.790
Raise the professional skills of IT	28	4.11	.567
Respect the traditional core competencies (such as taxation)	28	3.44	.870
Reinforce motivation in learning and growth	28	4.00	.667
Unemployment crisis because of personnel cuts	28	2.86	.970
Reduce job satisfaction	28	2.43	1.136
Reduce involvement in job	28	2.21	1.197

Source: Researcher, 2013

There were five levels of extent to which the duties have been affected by the implementation of the ERP system. The five levels were very great extent which was given 5 points, great extent which was given 4 points and moderate extent which was

given 3 points. Moreover, there was low extent which was given 2 points and very low extent given 1 point. A mean and standard deviation were worked out for the analysis. To a very great extent, ERP implementation improved work performance with a mean of 4.64 and standard deviation of .621.

To a great extent, ERP implementation improved the status of accounting department (accountants) with a mean of 4.43, and standard deviation of .790, Increased the quality of statement analysis and management with a mean of 4.21 and standard deviation of .876, Raised the professional skills of IT with a mean on 4.11 and standard deviation .567, and Reinforced motivation in learning and growth with a mean of 4.00 and a standard deviation .667. In addition it was involved to a moderate extent in respect the traditional core competencies (such as taxation) with a mean of 3.44 and standard deviation .870, reduced workload of regular jobs with a mean of 3.00 and standard deviation 1.515 and unemployment crisis because of personnel cuts with a mean of 2.86 and standard deviation .970. The results further revealed that to a low extent were revealed by mean 2.43 and standard deviation of 1.136 and mean 2.21 and standard deviation of 1.197 respectively. This is an indication that ERP implementation on organization accounting department And the duties of an accountant has largely effected on improving work performance, Increase the quality of statement analysis and management, improving the status of accounting department (accountants), raised the professional skills of IT and Reinforce motivation in learning and growth.

4.5 Extent of application of ERP in the core accounting activities

This section employed a likert scale of 1=to a very large extent, 2= to a large extent, 3- fairly large extent, 4 fairly low extent and 5= not at all

Table 5: Extent of application of ERP in the core accounting activities

Measurement scale	Mean	Standard deviation
Reports	1.453	.5566
Purchase orders	1.545	.3454
Payments enquiry	1.545	.4354
Quotations	1.566	.2945
Invoices	1.566	.4566
Invoice batches	1.655	.4667
Quote analysis	1.857	.4576
Requisitions	1.988	.3455
Receiving transactions	2.010	.5635
Approve purchase orders	2.434	.6566
Purchase order summary	2.445	.5767
Journals enquiry	2.45	.5745
Payments	2.455	.5476
Payment enquiry	2.857	.5676
View suppliers	3.233	.2745
Employees /suppliers creations	3.294	.5645

Funds enquiry	3.445	.3454
Invoice validation	3.567	.6567
Expense report	3.657	.7643
View accounting lines	4.039	.6567
Budget transfer	4.233	.5475
Budget upload	4.343	.6456
Supplier merge	4.395	.3545
Bank account attachment	4.947	.2544

Source: Researcher, 2013

Results presented in the table above showed that ERP has supported various major accounting activities in these Kenyan Parastatals such as such as production of reports, purchase orders requisitions and summary, payments enquiry, quotations, invoices, invoice batches, quote analysis and requisitions as was shown by low mean scores of 1.453, 1.545, 1.545, 1.566, 1.566, 1.655 and 1.857 respectively.

4.6 Inferential Analysis

4.6.1 Relationship between implementation of (ERP) system and performance of accountants duties in Kenyan Parastatals

Under the advance analysis, correlation analysis was first used to measure the degree of association between different variables under consideration. While the regression analysis was used to determine the impact of implementation of (ERP) system and performance of accountants duties, the Chi-square test statistics was used to ascertain whether there is a significant difference in the implementation of (ERP) system and performance of

accountants duties. Finally, the t-test statistics was also used to find out if a significant difference occurred in the performance of accountants duties and those without (ERP).

4.6.2 Pearson’s Correlation Coefficient Analysis for the implementation of (ERP) system and performance of accountants duties in the parastatals

In this section, the study measured the degree of association between the implementation of (ERP) system and performance of accountants duties functions i.e. Purchase orders, Payments enquiry, and Quote analysis) will increase performance off accounting duties of paratatal. From the a priori stated in the previous chapter, a positive relationship is expected between the measures of the implementation of (ERP) system and performance of accountants duties. Table 4.7 and 4.8 presents the correlation coefficients for all the services considered in this study.

Table 6: Pearson’s Correlation Coefficients Matrix for the Model (Performance of accounting duties)

		Purchase orders	Payments enquiry	Quote analysis	Financial Performance
Purchase orders	Pearson Correlation	1	-.681(**)	-.486(**)	.539(**)
	Sig. (2-tailed)		.000	.000	.000
	N	53,677	53,677	53,677	53,677
Payments enquiry	Pearson Correlation	.681(**)	1	.609(**)	.596(**)
	Sig. (2-tailed)	.000		.001	.000
	N	53,677	53,677	53,677	53,677

Quote analysis	Pearson Correlation	.486(**)	.409(**)	1	.525
	Sig. (2-tailed)	.000	.001	.000	.076
	N	53,677	53,677	53,677	53,677
Performance of accounting Duties	Pearson Correlation	.539(**)	.596(**)	.625	1
	Sig. (2-tailed)	.000	.000	.076	
	N	53,677	53,677	53,677	53,677

**** Correlation is significant at the 0.01 level (2-tailed).**

Source: computed by researcher using respondent data (2013)

From the correlation result for model, volume of accounting duties done through ERP has a strong positive correlation of 0.625 with performance accounting duties which is significant at 1% and 5%. This implies that volume of Purchase orders flowing through the ERP have a positive effect on the level of performance of accounting duties in Kenyan parastals due to increased speed. The Number of volume of accounting duties done through ERP having a strong positive also showed significant contribution to accounting duties performance. The outcome from the statistics is consistent with earlier studies by Lipton and Lorsch (1992); Jensen (1993); Yermack (1996); Bennedsen et al (2006); Harris and Raviv (2005). They all argued that larger volume of accounting duties done through ERP implementation leads to improved accounting duties performance.

Table 7: Chi-Square Test: Two-Sample Assuming Equal Variances ERP implementation for accounting activities and without ERP implementation

	(Parastatal rolled up ERP implementation)	(Parastatal without ERP implementation)
Mean	0.062177643	0.023739
Variance	0.00233563	1.38085E-05
Observations	8	4
Hypothesized Mean Difference	0	
Df	7	
t Stat	2.958540189	
P(T<=t) one-tail	0.00554419	
t Critical one-tail	1.770933383	
P(T<=t) two-tail	0.01108838	
t Critical two-tail	2.160368652	
Mean	0.062177643	0.023739

Source: Computed by the researcher from annual reports banks (2012)

From the Chi-square results, the ERP implementation rolled up by parastatals recorded a mean of 0.0621 while the non- ERP implementation recorded a mean of 0.0237. However, the variance for the performance efficiency of ERP implemented parastatals and the no- ERP implemented parastatals are 0.0023 and 1.3808 respectively. Furthermore, at two- tailed, the t- calculated of 2.9585 is seen to be greater than the t- tabulated of 2.1603.

Further the study carried out the hypothesis testing between ERP implementation and voluminous performance accounting activities. The study findings are as shown below.

Table 8: ERP implementation Vs voluminous performance accounting duties in Parastatals

					Financial performance
Agency Banking Transaction Practices	Pearson	0.980			
Correlation		0.000			
Sig. (2-tailed)		8			
N					

A Pearson coefficient of 0.980 and p-value of 0.000 shows a strong, significant, positive relationship between ERP implementation and voluminous performance accounting duties in Parastatals in Kenya.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter covers the findings and makes conclusions based on the objective of the study which was to establish the effect of the implementation of enterprise resource planning (ERP) system on the duties of accountants: a survey of Kenyan parastatals. This chapter also contains a summary and recommendations for improvement arising from the study and proposes direction for further research.

5.2 Research findings

The objective of this study was to determine effect of implementation of Enterprise Resource Planning (ERP) System on the duties of accountants: a survey of Kenyan parastatals. Regarding level of education of the respondents, it was evident that most of them had masters. They also determined number of years the company has operated whereby most respondents indicated that it is between 6-10 years.

The study sought to investigate the type of enterprise resource planning system in use in the organization. Based on the analysis of the results, SERA-Blue version, Sypro and Navision, SAP, ACCPAC, and Stock system were the main enterprise resource planning systems used in parastatals in Kenya. The study also determined the modules implemented in parastatals in Kenya. The results revealed that financial management, cash management receivables, payables, fixed assets and petty cash, core banking systems, and staff management are so far the modules which have been implemented since the introduction of enterprise resource planning. The study also established of the

accountant's job titles in the organization. According to results it was evident most respondents are accounting graduates.

The study further inquired on the effect of enterprise resource planning on the duties of accountants. The results clearly indicated that most respondents said ERP has affected duties of accountants a great extent has it been shown in table 1 by means and standard deviations. Further on the extent to which duties of an accountant affected by the implementation of the ERP system, also most respondents indicated that it is to a great extent meaning that ERP implementation on organization accounting department And the duties of an accountant has largely effected on improving work performance, Increase the quality of statement analysis and management, improving the status of accounting department (accountants), raised the professional skills of IT and Reinforce motivation in learning and growth.

5.3 Conclusion

The findings of this study indicate that when management accountants are involved in the implementation of an ERP system there is an increased likelihood of success. The task is not easy and there was much frustration in the implementation process. However, in the successful implementations, data quality increases, there is more timely access to information, and decision-making is improved. Furthermore, a successful ERP implementation results in significant changes in the tasks of the management accountants. The management accountants become more closely involved in business decision-making

and perform other value adding tasks rather than the mundane reporting tasks that are now performed automatically using the ERP software.

5.4 Recommendations

There is a danger when you have a new system that there is so much information- they need the analysis ability but, together with that, they need the decision making ability to decide what is important and what isn't important they have to be able to prioritise what is the stuff we really need to look at and what we don't need to look at.

The increased importance in understanding the business is very important also as the need to have entrepreneurial skills. That is, the management accountants need to be able to communicate with the management team and synthesize and explain the results (the impact of the financial data) in a way that can be easily understood. Management accountants need to take on a partnership role with the managers. This will sometimes result in the management accountants supporting major decisions by influencing managers onto the right area through a thoughtful and reasoned explanation of what the information means.

5.5 Limitations of the Study

The research met with various challenges when conducting the research that included the fact that the Kenyan parastatals ordinarily do not want to give information due to client confidentiality. In addition, some of the respondents would not find the subject to be of interest. Additionally, some respondents would not want to give the information as they

considered it of competitive importance. The respondents being normally very busy people may not have found a lot of time to respond to the questions. Time limitation made it impractical to include more respondents in the study. This study was also limited by other factors in that some respondents may have been biased or dishonest in their answers. More respondents would have been essential to increase the representation of the Kenyan parastatals team in this study and allowed for better check of consistency of the information given. However, the researcher did look for contradictions in the information given and no inconsistency were found.

5.6 Suggestions for Further Research

From the study findings, a further study should be done so that to assess the organizational impact of an accounting information system before and after the adoption of the ERP system. The findings also recommend, a qualitative study be conducted to determine the moderating effect of the accounting staff competency by developing a measuring instrument that addresses the new skills of staff in the context of modernized accounting information systems.

This study focused on the effect of the implementation of enterprise resource planning (ERP) system on the duties of accountants: a survey of Kenyan parastatals. It is therefore recommended that similar researches should be replicated in other organizations and the results be compared so as to establish whether there is consistency on effect of the implementation of enterprise resource planning (ERP) system on the duties of accountants in Kenya.

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Appendix I: Research Questionnaire

The questionnaire seeks to collect information on the impact of Enterprise Resource Planning on the duties of accountants

PART A: DEMOGRAPHIC AND RESPONDENTS PROFILE

1) Name of the respondent (optional).....

2) Name of the organization.....

3) What is your highest level of education?

Primary [] Middle level college []

Secondary [] University []

Masters []

4) For how long has your organization been operating?

Less than two years [] 6-10 years []

2-5 years [] Over 10 years []

PART B: THE DUTIES OF AN ACCOUNTANT AND EFFECT OF ERP SYSTEM

5) Which enterprise resource planning system is in use in your organization?

SERA BLUE Version []

Sypro and Navasion []

SAP []

ACCPAC []

Stock System []

Micro Soft Dynamics AX 2012 []

Core Banking System []

Others []

6) Which modules have been implemented?

All Modules []

Cash Management []

Receivables []

Payables []

Fixed Assets []

General Journals	[]
Payroll Management	[]
Others	[]

7) When did the ERP Implementation start in your organization?

2010-2012	[]
2008-2010	[]
2006-2008	[]
2004-2006	[]
2002-2004	[]
2000-2002	[]
Before 2000	[]

8) Below are some of the accountant's job titles in the organization. Please indicate which accountant job category you belong.

Managerial Accountants	[]
Non- Managerial accountants	[]
Accounting Graduates	[]
Non-Accounting Graduates	[]

9) The statements below describe the effects of enterprise resource planning on the duties of accountants. Please indicate the extent to which the following duties of an accountant have been affected by the implementation of ERP.

Key:

5) Very great extent () **4) Great extent** () **3) Moderate extent** ()
2) Low extent () **1) Very low extent** ()

Accountant Duties	5	4	3	2	1
Data input					
General accounting transactions					
Data compilation and filing					
Review of front-end data mapping					
Data adjustment and amendment					
Providing financial statements					
Financial analysis					
Cash flow management					
Enterprise risk Assessment					
Communication and coordination among departments					
Integration of cost data related to operation					
Participating in management decision making					
Education and training					

6) Below are effects of ERP implementation on organization accounting department and the duties of an accountant. Please indicate the extent to which these duties have been affected by the implementation of the ERP system.

Key:

- 5) Very great extent () 4) Great extent () 3) Moderate extent ()
 2) Low extent () 1) Very low extent ()

	Effect on the duties of Accountant	5	4	3	2	1
1	Reduce workload of regular jobs					
2	Improve work performance					
3	Increase the quality of statement analysis and management					
4	Improve the status of accounting department (accountants					
5	Raise the professional skills of IT					
6	Respect the traditional core competencies (such as taxation)					
7	Reinforce motivation in learning and growth					
8	Unemployment crisis because of personnel cuts					
9	Reduce job satisfaction					
10	Reduce involvement in job					

Appendix II: Introduction Letter

Leah Jepkemei Samoei

MBA Student

P.O. Box 30197

University of Nairobi

School of Business

Nairobi

30th August, 2013

To Whom It May Concern

Re: Permission to Carry Out a Research In Your Firm

I am a Post graduate student at the University of Nairobi and in partial fulfillment of a Masters in Business Administration Degree, I intend to carry out a Research in your firm .The topic of research is the 'Effect of Enterprise Resource Planning System on the duties of Accountants.'

Your firm has been chosen for the study based on the achievement of the objective of the study .I therefore kindly request your approval of collecting data in the organization through the attached questionnaires which I request your personnel to respond .

The research information will be confidential and will only be used for academic purposes.

Thank you in Advance

Leah J Samoei

D61/64309/2011

MBA Student

University of Nairobi

Appendix III: Parastatals in Kenya

Agricultural Development Corporation	Kenya Post Office Savings Bank
Agricultural Finance Corporation	Kenya Railways Corporation
Agro-Chemical & Food Company Ltd	Kenya Re-insurance Corporation
Athi Water Services Board	Kenya Revenue Authority
Bomas of Kenya Ltd	Kenya Roads Board
Capital Markets Authority	Kenya Safari Lodges & Hotels
Catchment Area Advisory Committee	Kenya Seed Company Ltd
Catering Tourism and Training Development Levy Trustees	Kenya Sisal Board
Central Water Services Board	Kenya Sugar Board
Chemilil Sugar Company Limited	Kenya Sugar Research Foundation
Coast Development Authority	Kenya Tourist Board
Coast Water Services Board	Kenya Tourist Development Corporation
Coffee Board Of Kenya	Kenya Utalii College
Coffee Research Foundation	Kenya Water Institute
Commission for Higher Education	Kenya Wildlife Service
Communication Commission of Kenya	Kenya Wine Agencies Limited
Consolidated Bank of Kenya	Kenyatta International Conference Centre
Cooperative College of Kenya	Kenyatta University

Council for Legal Education	Kerio Valley Development Authority
Deposit Protection Fund Board	Lake Basin Development Authority
East African Portland Cement Co.	Lake Victoria South Water Service Board
Egerton University	Local Authority Provident Fund
Ewaso Ng'iro South Development Authority	Maseno university
Export Processing Zone Authority	Moi University
Export Promotion Council	National Aids Control Council
Gilgil Telecommunications industries	National Bank of Kenya
Higher Education Loans Board	National Cereals and Produce Board
Horticultural Crops Development Authority	National Council for Law Reporting
Kenya College of Communications Technology	National Environmental Management Authority
Kenya Dairy Board	National Hospital Insurance Fund
Kenya Electricity Generating Company	National Housing Corporation
Kenya Ferry Services Limited	
Kenya Forestry Research Institute	National Irrigation Board
Kenya Industrial Estates	National Museums of Kenya
Kenya Industrial Property Institute	National Oil Corporation of Kenya Ltd
Kenya Industrial Research &	National Social Security Fund(NSSF)

Development Institute	
Kenya Institute Of Administration	National Water Conservation and Pipeline Corporation
Industrial and Commercial Development Corporation	National Co-ordinating Agency for Population and Development
Industrial Development Bank	New K.C.C
Investment Promotion Centre	NGO's Co-ordination Bureau
Jomo Kenyatta University of Agriculture and Technology	Numerical Machining Complex
KASNEB	Numerical Machining Complex
Kenya Agricultural Research Institute	Nyayo Tea Zones Development Corporation
Kenya Airports Authority	Nzoia Sugar Company
Kenya Anti-Corruption Commission	Pest Control Products Board
Kenya Broadcasting Corporation	Postal Corporation of Kenya
Kenya Bureau of Standards	Pyrethrum Board of Kenya
Kenya Bureau of Standards (KEBS)	Retirement Benefits Authority
Kenya Civil Aviation Authority	Rift Valley Water Services Board
Kenya College of Communication & Technology	School Equipment Production Unit
Kenya Institute of Public Policy Research and Analysis	South Nyanza Sugar Company
Kenya Literature Bureau	Sports Stadia Management Board

Kenya Marine & Fisheries Research Institute	Tana and Athi Rivers Development Authority
Kenya Maritime Authority	Tea Board Of Kenya
Kenya Meat Commission	Tea Research Foundation Of Kenya
Kenya National Assurance Company	Teachers Service Commission
Kenya National Examination Council	Telkom (k) Ltd
Kenya National Library Service	University of Nairobi
Kenya National Shipping Line	University of Nairobi Enterprises & Services Ltd
Kenya National Trading Corporation Limited	Water Resources Management Authority
Kenya Ordnance Factories Corporation	Water Services Regulatory Board
Kenya Pipeline Company Ltd	Western University College of Science and Technology
Kenya Plant Health Inspectorate Services	
Kenya Ports Authority	

Source: <http://www.afribiz.info/content/government-state-corporations-in-kenya>