

**The impact of reed basket making on poverty alleviation and environment in Njombe district, Tanzania**

**Huruma Chaula**

**Master of Arts (Geography and Environmental Management)**

**University of Dar es salaam, College of Social Sciences, 2010**

Implementation of Accounting Information Systems (AIS) that perform well is a challenging and complex task especially to public sector organisations that are faced with scarce resources and increased demand for their services. To ensure that implementation of MS is successful, knowledge about dimension and critical factors for AIS performance is of paramount importance. However, empirical evidence suggests that despite many studies being conducted on MS performance, most of them have concentrated on business organisations and developed countries while neglecting public sector organisations in developing countries particularly those undergoing reforms such as Local Government Authorities (LGAs). In due regard, this thesis draws on multiple theoretical perspectives to understand the critical factors. These perspectives are contingency theory, institutional theory, stakeholder theory as well as systems theory. These perspectives helped to identify dimensions and factors for AIS performance through exploratory case studies as well as to formulate hypotheses. Exploratory case studies were conducted in two LGAs whereby 4 dimensions and 15 factors were identified. These findings were then tested under the survey strategy through CCA and SEM using data from 179 questionnaires obtained from 19 LGAs in Tanzania. This study shows that AIS performance in Tanzanian LGAs is measured by four dimensions that are systems quality, accounting information quality, user satisfaction and organisation performance. In addition, this study identified a number of factors from contingent, institutional, stakeholder and systems perspectives, which influence MS performance. When hypothesis were tested for variation among different factors for each perspective, the study found that there are significant differences among factors within each perspective. Further analysis to identify critical success factors for MS performance shows that management support, availability of skilled human resources, auditing procedures, MS implementation procedures and availability of IT resources have positive relationship with AIS performance while accounting and budgeting guidelines and regulations negatively influence MS performance. This study makes three important contributions theoretical, methodological and practical. First, under theoretical

contribution this study expands AIS dimensions and contributes towards understanding variables of MS performance from contingency, institutional, stakeholder and systems theory. Second, under methodological contribution this study shows the importance of multi-theoretical approach and mixed method paradigm in solving research problems. Lastly, this study makes practical contributions by providing a framework for evaluating and improving MS performance.