

# **Factors influencing effectiveness of payroll accounting system in public sector organizations in Tanzania.**

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The main purpose of the study was to determine the factors influencing the effectiveness of the payroll accounting system in public sectors in Tanzania. The study has developed three specific objectives which were: To determine the influence of audit practices; to determine the influence of technology and to determine the influence of monitoring in ensuring the effectiveness of the payroll accounting system in public sectors. The study used descriptive research design and explanatory design in presenting audit practice, technology and monitoring on the influence of ensuring the effectiveness of the payroll accounting system in public sectors. Data were collected from 240 respondents who were used as sample size of the study, questionnaires were used as data collection instrument, descriptive analysis and linear regression was used to test the hypothesis of the study. The findings of the study revealed that audit practice, technology and monitoring have significant influence on effectiveness of the payroll accounting system in public sectors in Tanzania. It is recommended that, efficient resources should be provided to auditors, a great support on the advancement of technology and the application of it should be provided to all public sectors at all time and without forgetting the application of ERP system as well as monitoring of the internal controls and activities done within the organization. The study recommends that top level government administrative policy makers should provide continuous support especially when a new sort of system is introduced at the market to accompany a full implementation of it in public sectors as soon as it was introduced so as to reap the benefits of it together with other private sectors. The study was limited to “Factors Influencing the Effectiveness of the Payroll Accounting System in Public Sector Organizations in Tanzania”. However the study recommends further study to be done on the Contribution of Audit Strategic Planning on the Effectiveness of Payroll Accounting System in Public Sectors.