PROJECT ABSTRACT

Master of Business Administration
Accounting Option

Adventist University of Africa

School of Postgraduate Studies

Title: ASSESSING THE EFFECTIVENESS OF SUNPLUS USAGE WITHIN THE TWO UNION CONFERENCES OF SEVENTH-DAY ADVENTISTS IN GHANA

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Accounting Information Systems, as we know them today have passed through one evolution to another. Organizations can't compete effectively if their information technology systems don't have the power or flexibility to perform essential functions. Information technology is being recommended to the Seventh-day Adventist Church in Ghana to link the church and its activity for the purpose of creating a synergy that will lead to a high performance in all its activities and financial contribution.

Infor SunSystems is a powerful financial accounting software that streamlines an organization's financial processes. Sunplus, a subset of SunSystems and the project

of the Seventh-day Adventist Church, was introduced in Ghana in 2006 to boost the financial systems of Conferences, Schools, Hospitals, and other related institutions of the church. However, no one has examined the effectiveness and value of SunPlus through an empirical study. Therefore, the purpose of this study was to examine effectiveness of SunPlus usage in the Seventh-day Adventist Church in Ghana and possibly recommend how to further improve the system.

The study was descriptive research that used a survey, interviews and questionnaires administered to respondents. The study found that the use of SunSystems has been effective with some few challenges. Respondents also suggested possible ways of improving the system for better use in the future.

In view of the findings, the researcher recommended that constant training, seminars, workshops, Yammer, more IT personnel, and internet services should be provided for users to enhance their work.

Adventist University of Africa

School of Postgraduate Studies

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A project

presented in partial fulfilment

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This project is dedicated to my dad, Kenneth Ofori Takyi, and

my late mum, Comfort Agyeiwaa Boakye.

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LIST OF ABBREVIATIONS

ADRA:	Adventist Development and Relief Agency
AICPA:	American Institute of Certified Public Accountants
AIS:	Accounting Information System
FASB:	Financial Accounting Standard Board
FMS:	Financial Management Software
GAAP:	Generally Accepted Accounting Principles
GC:	General Conference of Seventh-day Adventists
GCAS:	General Conference Auditing Services
IFRS:	International Financial Reporting Standards
IASB:	International Accounting Standards Board
OMB:	Office of Management and Budget
Q&A:	Query and Analysis
SDAAM:	Seventh-day Adventist Accounting Manual
SPSS:	Statistical Package for the Social Sciences

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To all the above individuals, my most heartfelt appreciation.

CHAPTER 1

INTRODUCTION

Background of the Study

Today's world is one of information-its preparation, communication, analysis, and use (Wild, 2000). In recent studies of Accounting Information Systems, Harrison Jr., Horngren, Thomas, & Suwardy (2014), found that companies can't compete effectively if their information technology systems don't have the power or flexibility to perform essential functions. According to Wild (2000), "Accounting is an information and measurement system that identifies, records, and communicates relevant, reliable, and comparable information about organizations economic activities." Therefore, Accounting is an information system that communicates the operating results to users for decision making.

In the world of business, an accounting information system is of crucial importance to management and other stakeholders. Within the cycle of Accounting Information System, businesses use accounting information system for investment decisions, debt management, cash management, purchase orders, sales orders, account receivables and payables, assets managements, reports, payroll processing, job costing, budgets, and business analysis.

In line with the numerous challenges confronting the manual system of processing accounting data, Financial Analyst introduced the computerized Accounting Systems to replace the manual system so that investment decisions, debt management, cash management, purchase orders, sales orders, account receivables

and payables, assets managements, reports, payroll processing, job costing, budgets, business analysis and other accounting transactions can be prepared and analyzed using the best accounting technology.

According to White (1911), "The appointment of the seven deacons to take the oversight of special lines of work, proved a great blessing to the church. These officers gave careful consideration to individual needs as well as to the general financial interests of the church, and by their prudent management and their godly example they were an important aid to their fellow officers in binding together the various interests of the church into a united whole."

In order to strengthen the accounting structure of the Seventh-day Adventists church, the General Conference (GC) - the headquarters of the church has modified a software application (known as SunPlus) and has made the software available to all denominational entities. The purpose is to encourage uniformity and comparability in all denominational entities. Although organizations can choose to obtain other accounting software, the General Conference of Seventh-day Adventists church recommends the use of SunPlus (www.gcasconnect.org/assets/files/manuals /SDAAM_Jan_2011_Final.pdf).

Since the 1970's there have been some gradual movements from the church hierarchy in West-Central Africa Division to improve the financial management of Conferences within its territory and to comply with the financial policies of the church worldwide.

Information technology is being recommended to Conferences in Ghana to link the church and its activity. The purpose is to create a synergy that will lead to a high performance in all its activities and financial contribution.

There are two Unions, eighteen Conferences, three Missions, and two Administrative Units in Ghana all using SunSystems. Also, institutions such as Valley View University, Kwadaso Adventist Nursing Training, Asanta Adventist Health Assistant's Training School, Kenyase Adventist Senior High School, ADRA Ghana, Heritage Fund, Central Pharmacy in Kumasi, Ghana Adventist Health Services, (GAHS), and Advent Press are all using SunPlus.

In light of this development, the aim of this research is to assess the effectiveness of the usage of SunSystems accounting software within the two Union Conferences of Seventh-day Adventists in Ghana.

Statement of the Problem

Sunplus, the project of the Seventh-day Adventist Church was introduced in Ghana in 2006 to boost the financial systems of Conferences, Schools, Hospitals, and other related institutions under the church. However, no one has examined the effectiveness and value of SunSystems through an empirical study. Therefore, the purpose of this study is to examine effectiveness of SunSystems usage in the Seventh-day Adventist Church in Ghana and possibly recommend how to further improve the system.

Research Questions

The research answered the following specific questions:

1. What is the success factors regarding the adoption and use of SunSystems in Ghana?
2. What are the challenges of using SunSystems in Ghana?
3. How effective is the use of SunSystems in Ghana?
4. How can SunSystems be effectively improved for better use in Ghana?

Significance of the Study

The outcome of the study will enable the Seventh-day Adventist Church in Ghana to strengthen its financial systems and measures when installing the software.

The study will also identify the numerous challenges associated with the use of SunSystems. Users of SunSystems in Ghana will therefore be in a position of addressing these challenges as identified.

Moreover, the study will equip users to be more proactive in administering their duties as church workers towards the development of their Conferences in Ghana.

Scope and Limitation of the Study

This research on the assessment of effectiveness of SunSystems usage was conducted in Ghana using the two Union Conferences of Seventh-day Adventists and their subsidiary entities. These Unions are Southern Ghana Union Conference with its headquarters in Accra, Ghana and Northern Ghana Union Mission in Kumasi, Ghana.

The major limitation of the study was the researcher visiting all the Unions, Conferences, and their subsidiaries across the country to administer questionnaires to all the appropriate participants. Some of these areas do not have internet facility and also accessibility of transport was a major problem. Also, constraints such as unwillingness of participants to give time in answering the questionnaire may affect the outcome of this research.

Operational Definition of Terms

Accounting Information System: A set of interrelated activities, documents, and technologies designed to collect data, process it, and report information to a diverse group of internal and external decision makers in organizations.

Chart of account: A chart of accounts (COA) is a financial organizational tool that provides a complete listing of every account in an accounting system.

General ledger: An account used to sort and store balance sheet and income statement transactions.

Infor SunSystems: A powerful financial accounting solution (software) that streamlines an organization's financial processes.

Journal: It is a book of original entry that records financial transactions in order by date.

Ledger: A principal book or computer file for recording and totaling economic transactions measured in terms of a monetary unit of account by account type, with debits and credits in separate columns and a beginning monetary balance and ending monetary balance for each account.

SunPlus: It is the project of the Seventh-day Adventist Church that provides sound financial system to support the Church.

Trial balance: It is a list of closing balances of ledger accounts that is prepared at the end of an accounting period to assist the preparation of financial statements.

User: A person who uses a computer or network service. It can also be defined as an individual or organization that uses financial information for decision making.

Yammer: It is SunPlus official forum that connects all SunPlus final users.

CHAPTER 2

LITERATURE REVIEW

The Seventh-day Adventist Church cannot operate effectively without good financial management system. According to White (1889), “Bookkeeping is, and ever will be, an important part of the work; and those who have become expert in it are greatly needed in our institutions and in all branches of the missionary work. It is a work that requires study that it may be done with correctness and dispatch, and without worry or over taxation” (p. 552).

Financial management is the backbone of every business (Retrieved from http://www.lovinneenergy.com/financial-management-1). According to Harrison et al (2014 p.4), “Accounting is an information system. It records and measures business activities, processes data into information, and communicates them to decision makers who make decisions that will impact on business activities.” The American Institute of Certified Public Accountants (AICPA) defines Accounting as a "service activity." Accounting, said the AICPA, is intended "to provide quantitative information, primarily financial in nature, about economic activities that is intended to be useful in making economic decisions—making reasoned choices among alternative courses of action" (Retrieved from www.inc.com/encyclopedia/accounting.html). In a statement of Financial Accounting Concepts No.2, the Financial Accounting Standard Board (FASB) defined Accounting as an information system. Its primary objective is to provide information useful to decision makers.

An information system is a formal process for collecting data, processing the data into information, and distributing that information to users. The purpose of an Accounting Information System (AIS) is to collect, store, and process financial and accounting data and produce informational reports that managers or other interested parties can use to make business decisions (Retrieved from www.accountingedu.org /accounting-inforamation-systems.html).

Accounting processes transactions and other business's financial performance, from payroll costs, capital expenditures, and other obligations to sales revenue and owners' equity. An understanding of the financial data contained in accounting documents, then, is regarded as essential to reaching an accurate picture of a business's true financial well-being (Retrieved from http://www.referenceforbusiness .com/small/A-Bo/Accounting.html).

Hurt (2008), defined AIS as "a set of interrelated activities, documents, and technologies designed to collect data, process it, and report information to a diverse group of internal and external decision makers in organizations." O'Brien (2003) is of the view that AIS is a "management information system that is responsible for the collection and processing of data useful to decision-makers in planning and controlling the activities of a business organization."

In recent studies of AIS with regards to internal controls, Whittington and Pany (2016) found that "information is needed at all levels of an organization to assist management in meeting the organization's objectives" (p.259). According to Office of Management and Budget (OMB) Circular A-123, "Accounting Information Systems consists of the methods and records established to record, process, summarize, and report an entity's transactions and to maintain accountability for the related assets, liabilities, and equity." Accordingly, "an Accounting Information System should

identify and record all valid transactions. It should describe on a timely basis the transactions in sufficient detail to permit proper classification of transactions for financial reporting. Also, it should measure the value of transactions in a manner that permits recording their proper monetary value in the financial statement. Furthermore, AIS should determine the time period in which transactions occurred to permit recording of transactions in the proper accounting period. Finally, AIS should present properly the transactions and related disclosures in the financial statement" (Miramontes & Hugh, 2005, p. 8-19).

According to Romney & Steinbart (2003), an Accounting Information Systems consists of people, procedures, data, software, information technology and internal control. Pincus (2000) is of the view that a business's accounting system contains information relevant to users. These users include employees, shareholders, investors, creditors, managers, and others who interact with the business in question. They need accounting information for decision making.

Harrison et al. (2014) have shown that companies can't compete effectively if their information technology systems don't have the power or flexibility to perform essential functions. Companies need Accountants with strong computer skills who can design and implement advanced systems to fit a company's specific needs and to find ways to protect and insulate data.

Accounting Information System Structure

In designing a handbook for church treasurers, trustees, deacons and ministry staff for the Ministerial Association of the General Conference of Seventh-day Adventists, Tennyson (1990), is of the view that "each church must choose a financial system that fits its needs; it must decide how the money decisions are made; who approves expenses; who prepares the budget; who handles investments; and who

prepares the financial reports, receipts, and checks … there is no one system that is right for every church. The financial system you set for your church depends on your church and on you."

According to Ian (2003), "the accounting system should be an important component of the firm's management information system that delivers relevant and timely financial information upon which decisions can be made". In her counsel to the church on management, White (1905), wrote that "May the Lord impress his people that there is good religion in good management in the home. When this is done, we shall have men and women who understand the meaning of good management in the church."

To promote unity in church systems, Tennyson (1990), has found that "no matter how big or small a church is, no matter what its nature, and no matter what its mission-every system in it should have these features: planning, organizing, directing, and controlling." These four functions of management are key to every business in designing their accounting systems.

Planning

Planning is the process of preparing a sequence of action steps to achieve a desired goal (Retrieved from https:// Wikipedia.org/wiki/Planning). One way to start is to develop a mission statement. The mission statement deal with a company's present business scope—"who we are and what we do" (Thompson & Strickland, 2001, p. 6). Management is required to set objectives or goals for the business so that the strategic vision and mission of the business can be converted into specific targets. In setting goal for the business, management is to set both financial objectives and strategic objectives. The financial objectives have to do with the financial results and outcomes that management wants the organization to achieve. They signal

commitment to such outcomes as earnings growth, an acceptable return on investment, dividend growth, stock price appreciation, good cash flow, and creditworthiness.

Organizing

Organizing is the process of bringing together physical, financial, and human resources and developing productive relationship amongst them for achievement of organizational goals. (Retrieved from www.managementstudyguide.com /management_functions.htm).

Organizational structures vary from one company to the other. According to Tennyson, (1990), the essence of organizing the financial systems is to make supervision easier, give the segment leader good leadership training, give members belonging and fulfillment, provide a basis for rating programs, and give the church a broader basis for decision making.

Directing

Directing is that part of managerial function which actuates the organizational methods to work efficiently for achievement of organizational purposes (Retrieved from www.managementstudyguide.com/management_functions.htm).

According to Tennyson, (1990), directing is the most difficult part of any system. It has two aspects: directing the people involved in the system and directing the system as a whole. Directing can be an effective tool based on teamwork. Teamwork is especially important in the area of church finances.

Controlling

Controlling is an important step in managing. It is comparing the system's outcome to the system's goals (Tennyson, 1990). Controlling also implies

measurement of accomplishment against standards and correction of deviation if any to ensure achievement of organizational goals. The purpose of controlling is to ensure that everything occurs in conformities with the standards (Retrieved from www .managementstudyguide.com/management_functions.htm).

Structure of Accounting Information Systems

The structure of accounting information system plays an important role in its overall efficiency and effectiveness. O'Brien (2003) is of the view that the structure of accounting information system is made up of five parts namely: inputs, processes, outputs, storage, and internal controls.

According to Gupta & Malik (2005, p. 20), "data about business transactions and other events must be captured and prepared for processing by the input activity. Input typically takes the form of data entry activities such as recording and editing." The inputs deal with source documents that system users will need. It answers questions such as whether source documents are paper-based, electronic, or both and what information should the documents contain.

Data are typically subjected to processing activities such as calculating, comparing, sorting, classifying, and summarizing. These activities organize, analyze, and manipulate data, thus converting them into information for end users (O'Brien, 2003 p.15). The processes are also concern with the tools to be used in accounting information system whether the tools will be manual or computer-based or both. If the tool to be used is computer based, then management are to find out which accounting software and hardware packages should be implemented. The quality of any data stored in an information system must also be maintained by a continual process of correcting and updating activities (Retrieved from www.managementstudyguide.com /management_functions.htm).

According to O'Brien (2003, p.15), "information in various forms is transmitted to end users and made available to them in the output activity." The goal of information systems is the production of appropriate information products for end users. Thus, the output is the result that management and system users need. The outcome of the output should help management in decision making especially where there are variances between the budgeted figures and actuals (Retrieved from www.managementstudyguide.com/management_functions.htm).

Information must be stored for future reference. Information that is outdated, inaccurate, or hard to understand would not be very meaningful, useful, or valuable to users. People want information of high quality, that is, information products whose characteristics, attributes, or qualities make the information more valuable to them. (O'Brien, 2003). According to Pincus (2000, P.I-2-20), the storage of data answers the following; how should data be stored? Where should data be stored? How long should data be stored and under what conditions can/should data be destroyed?

O'Brien (2003) is of the view that an information system should produce feedback about its input, processing, output, and storage activities. This feedback must be monitored and evaluated to determine if the system is meeting established performance standards.

Internal controls are the "glue" that holds the accounting information system together. They are important in the design and evaluation of accounting information systems and determine cost control measures (Retrieved from novelaqalive2.mhhe .com/sites/dl/free/007319553/chap.4pdf).

Value of Accounting Information to an Organization

As Whittington and Pany (2016) remarked, management obtains and uses relevant, quality AIS to support the functioning of other internal control components. Management also communicates internally the information necessary to support the functioning of other components on internal controls and Management communicates with external parties regarding matters affecting the functioning of other components on internal control.

According to Romney and Steinbart, (2003), the ultimate goal of any business is to provide value to its customers. A business will be profitable if the value it creates is greater than the cost of producing its products or services. An organization AIS have to do with five primary activities which consists of the activities performed in order to create, market, and deliver products and services to customers and also to provide post-sales services and support.

Romney and Steinbart, (2003), found that AIS adds value to an organization by providing accurate and timely information so that the five primary value chain activities can be performed more effectively and efficiently. AIS also add value to an organization by improving the quality and reducing costs of products and services. AIS improve efficiency and decision making capabilities and again increase the sharing of knowledge.

A well-designed accounting information system can also help an organization profit by improving the efficiency and effectiveness of its accounting systems to provide management with information useful for decision-making. It also provides adequate internal controls and ensures that the information produced by the system is reliable. Furthermore, it ensures that business activities are performed efficiently and

in accordance with management's objectives (Retrieved from www.slideshare.net /wiweck/accounting-infor-system-18527651).

Infor Financial Management Software SunSystems

Infor is the industry's fastest growing enterprise software provider and originally developed by the UK privately owned company Systems Union between 1980 and 1983. InforSunSystems is used in businesses such as Oil and Gas, Financial Services, Media and Advertising, Hospitality, Pharma, Telecom, and Professional Services. Infor FMS SunSystems has been installed in 18000 sites and has more than100000 users in over 190 countries.

SunSystems can be used for multiple databases, multiple ledgers, multiple currencies, scalable user security, and multiple analysis dimensions. (Retrieved from http://www.llpgroup.com/en/images/documents/30/infor_fms_sunsystems_presendation_a.pdf)

The main features and modules of Infor FMS SunSystems are Financial, Order fulfillment, Integrated analytics, Form designer, Navigation manager, Report writer, and Process manager (Retrieved from www.infor.com/product-summary/fms /sunsystems/).

Seventh-day Adventists Accounting Manual (SDAAM) on the Use of Sunplus

The SDAAM is an accounting manual for the worldwide church. It reflects and incorporates current international accounting pronouncements and denominational financial policies. The primary purpose of this manual is to provide a standardized system of accounting and financial reporting in compliance with Generally Accepted Accounting Principles (GAAP). The manual also describes accounting and reporting principles that conform to the International Financial

Reporting Standards (IFRS) for countries that are not familiar with U.S. GAAP and also illustrates where applicable, major differences between those standards. The manual is made for the global church, assist denominational accountants and treasurers to prepare financial statements that will provide meaningful information to church administrators, committees, and constituents, as well as enhance the audit function of the church.

To allow a variety of reports to be generated for management and general use, the denomination has adopted a four-segment account structure. The four essential segments of the account structure are: Fund, Function, Restriction, and Object (SDAAM, P.34).

Funds

The Funds are large groups of accounts that have all the necessary elements of a self-balancing ledger; assets, liabilities, net assets, revenue, and expenses.

Functions

The Functions are groups of accounts that identify and help analyze the financial activity for a specific department, program, or cost center.

Restriction

The restriction segment identifies specific purposes for financial activity and related net asset accounts, and indicates the account is either tithe, non-tithe, or donor-restricted.

Objects

Objects are a means of identifying specific assets, liabilities, balances, income, expenses, gains, losses, and transfers regardless of the fund or function they relate to

(Retrieved from www.gcasconnect.org/assets/files/manuals /SDAAM_Jan_2011_Final.pdf).

Selection of Accounting Software

One of the most challenging tasks an organization could face is selecting an accounting software package that matches the needs of users. According to Johnston (2003), in choosing accounting software for an organization, managers must first specify the need they are trying to meet with a new form of information technology. Besides, the product must be right, shouldn't contain more features than the need of the company, should incorporate features that streamline the operation of the company, should be easy enough to customize to the company unique needs. In selecting accounting software, the organization needs not to take on more manual accounting operations to compensate for the software's limitations. Also, the organization should feel confident during the many years the software serves the company and that its publisher will be able to provide upgrades and bug fixes as needed.

Johnston (2003), recommends a technology advisory committee and independent consultants. The committee should comprise of five to seven members from various departments of the organization.

To be able to recognize the right product, the organization must first have both a comprehensive and intimate understanding of the organization's operations, the various processes, it uses and how they translate into business solutions with regards to payroll, banking, inventory, invoicing, account receivables etc.

Computerized Accounting

Technology is a key part of our modern society and business practices. It also plays a major role in accounting. Anders, Spiegelberg, and Nelson (2000) have underlined the following as to what the computer can be used for in Accounting.

- General Ledger: The General Ledger is the heart of any accounting program. The computer uses the General Ledger as the source for all the financial statements an organization wish to generate.
- Sales and Accounts Receivable: Accounts receivable is a feature that tracks all customer activity, including charges and credits to a business customer accounts. The computer generates finance charges for customers with past-due balances.
- Purchasing and Accounts Payable: Accounts Payable is a feature that tracks all vendors' activity in much the same way that Account Receivables tracks customer activity.
- Cash Receipt: The computer is used to generate receipts for customers.
- Cash Disbursements: Payment vouchers are raised by the use of the computer listing the date the payment was made, the amount paid, a brief description of the product or service, and the name of the vendor.
- Job Costing: The job costing features allows the business to track salary or hours of employees, purchases, or sales, and General Journal entries associated with a job. The organization can then determine how much each job or project is costing. This can be done by the use of computer.
- Reports: The computer is used to generate financial reports to management and other users for decision making.

- Payroll: The payroll features enables the organization to process the wages and salaries of employees. It maintains records of employee deductions such as taxes, health care, and other employee contributions.
- Budgets: The computer is used to either recalculate a worksheet or an entire workbook in preparation of a budget.
- Business Analysis: The business analysis feature consists of three options: cash manager, collection manager, and payment manager. Cash manager projects cash flow over time. It displays both the current balance for cash and the expected balance after scheduled transactions. The collection manager also provides numerical and graphical analysis of account receivables whereas payment manager provides numeric and graphical data of account payables.

The Computer as an Accounting Tool

Users of accounting information uses accounting information to make day-to-day operating decisions and plans for the future. In a study of the computer as an accounting tool, Pincus, (2000), came up with the following;

- Easier access to accounting information: keeping records on computers can ease access to accounting information. Thus, more people can simultaneously access a computerized databank of information than could read a written accounting record.
- Increased accuracy of accounting information: Using computer for accounting calculations improves mechanical accuracy. Computers make few mistakes adding up long columns of numbers than people do.
- Improved quality of accounting information: Computers present new opportunities for accountants to provide better information to users.

Computers provide the possibility of adding some “artificial intelligence” to the accounting system to help users interpret the data and make decisions.

Sales and inventory systems can be programmed to automatically review past sales and inventory patterns as well as other relevant information, and project exactly what should be purchased or produced during a particular time period.

Advantages of Computer Based Accounting

The benefits derived from computer based accounting are:

- Speed and accuracy: The computer is very fast. Transactions can be dealt with more rapidly. In terms of accuracy, fewer errors occur than in manual systems.
- It allows the handling of multiple currencies which is difficult to calculate in the manual systems. Problems associated with exchange rate changes and revaluations are minimized.
- Reduce frustration: Management can be on top of their accounts and thus reduce stress levels associated with what is not known.
- Cost savings: Reduce staff time doing accounts and reduce audit expenses as records are neat, up-to-date and accurate.
- Staff motivation: The system requires staff to be trained to use new skills, which can make them feel more motivated.
- Automatically update the balance after an operation.
- Availability of information: The data is instantly available to different users in different locations at the same time.
- Management information: Report can be produced which will help management monitor and control the business.
- Have a high level of security.
- It allows easy backup.

- Depreciation for a particular period is easily determined.

  (ACCA paper 1.1, 2002/2003)

Challenges of Computer Based Accounting

- Lack of intelligence: The computer cannot recognize errors made in its program, nor notice that data is incomplete or incorrect. Errors that would be detected by clerks in a manual system may go unnoticed in a computer-based system, to foresee every contingency and to test every instruction.
- Initial Costs: Cost involved in buying the product, implementation, and training tend to be high.
- Inflexibility: Because of the care and attention to detail needed in systems and program development and maintenance, computer systems tend to be inflexible. They take longer and cost more to alter than manual systems.
- Vulnerability: The more work an organization transfers to a computer, the greater is its dependence on a single source. If the machine breaks down or is damaged, or if computer staff take industrial action, many systems may be brought to a halt.
- Quantifiable decisions: The program can only take decisions that can be quantified. It cannot make value judgements of the type involved in (ACCA paper 1.1, 2002/2003).

Conceptual Framework

Harrison et al. (2014) have shown that conceptual framework lays the foundation for resolving the big issues in accounting. According to IASB and FASB, conceptual framework prescribes the nature, function, and boundaries within which financial accounting and reporting operate. The conceptual framework's focus is on

general purpose financial statements, which are prepared and presented annually and are directed toward the common information needs of a wide range of financial statement users (www.ifrs.org). An overview of conceptual framework is illustrated below:

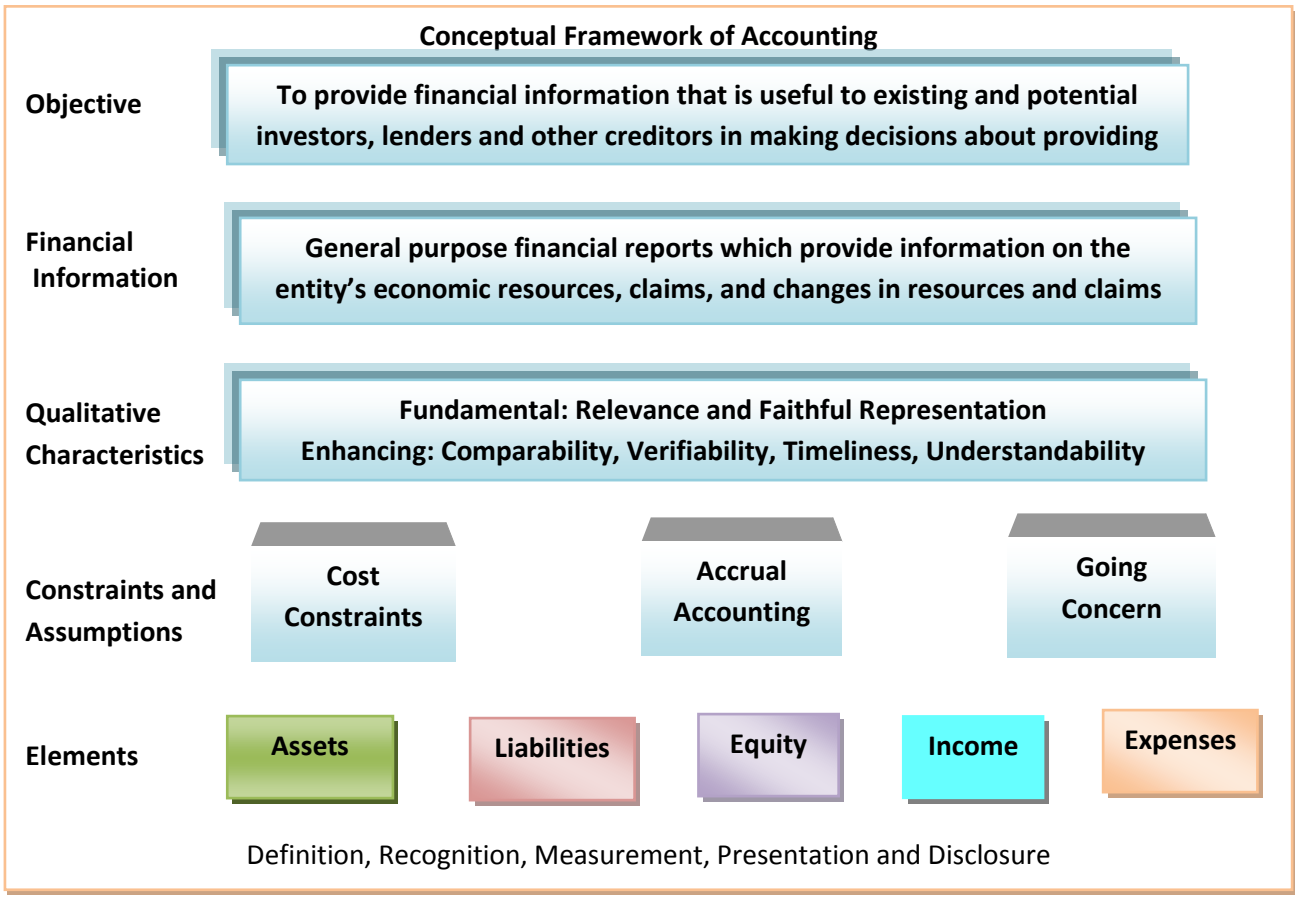

Figure 1. Conceptual Framework of Accounting

Source: Adapted from Harrison et al. Financial Accounting: International Financial Reporting Standards, 9th ed. P9. Copyright © 2014 by Pearson Education.

Accounting Information Systems Qualities

The IASB uses the Conceptual Framework in setting accounting standards that provide the information set that will meet the needs of the maximum number of primary users (OB8). The Conceptual Framework developed by IASB and FASB

have outlined the following as qualities of accounting information systems which have been illustrated below:

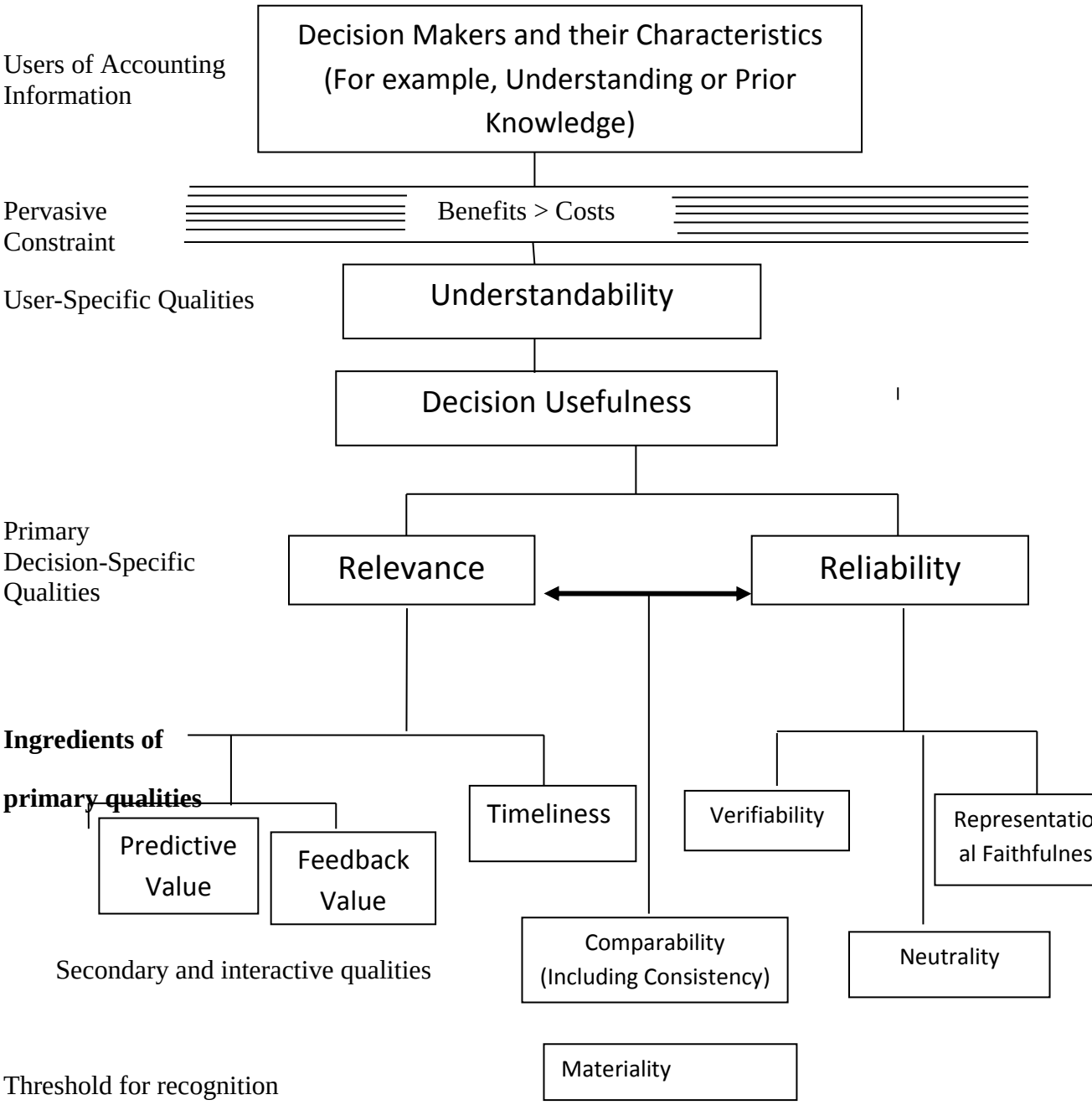

Figure 2. A Hierarchy of Accounting Information Systems Qualities

Source: FASB Statement of Concepts #2: Qualitative Characteristics of Accounting Information. Copyright by financial Accounting Standards Board, 401 Merritt 7, P.O. Box 5116, Norwalk, Connecticut, 06856-511, USA. Reprinted with Permission.

Manual Accounting Model

Romney & Steinbart (2009) defined an information system as an organized means of collecting, entering, and processing data and storing, managing, controlling, and reporting information so that an organization can achieve its objectives and goals. Manual accounting implies that employees perform the whole accounting cycle manually on a periodic basis. They draft trial balances, journalize transactions, and prepare financial statements. In the manual system, management also prepares periodic financial reports such as the Statement of Financial Position, Statement of Comprehensive Income, Statement of Cash flow, Statement of Retained Earnings and Notes to the Financial Statements. These financial reports have to be analyzed and compared with the operating budget to help management find out if there are variances and measures to control the operating budget. Before a single financial report is made available to the governing body, a lot of time has to be spent by obtaining information about external transactions from source documents.

According to Hurt (2008), these transactions have to be analyzed and recorded in a Journal. The transactions are then posted to the General Ledger accounts and thereafter an unadjusted Trial Balance is prepared. After the unadjusted trial balance, adjusted entries are recorded, errors corrected, and again the adjusted entries are posted to the General Ledger which is followed by adjusted trial balance. It is from this adjusted trial balance that the financial reports are prepared. Spiceland, Sepe, and Tomassini (2001) argue that "the manual systems of processing data were cumbersome in the sense that it takes a lot of time. Accountants need to spend a lot of time before one transaction is completed."

According to Wilkinson (2013), "Accountants have to code each account by giving it a name and a number called the "chart of account." The chart of account is a

classified listing of all accounts in use, accompanied by a detailed description of the purpose and content of each (Whittington and Pany, 2016).

Waterfield and Ramsing (1998), highlighted that, accounting system can be a simple manual one based on the general journal (where transactions are recorded chronologically as debits and credits), general ledger (where the activity from the general journal is summarized by account number), and other journals required to manage the business, such as purchase, payment, sales, receipts, and payroll journals.

The manual Accounting system model is illustrated below:

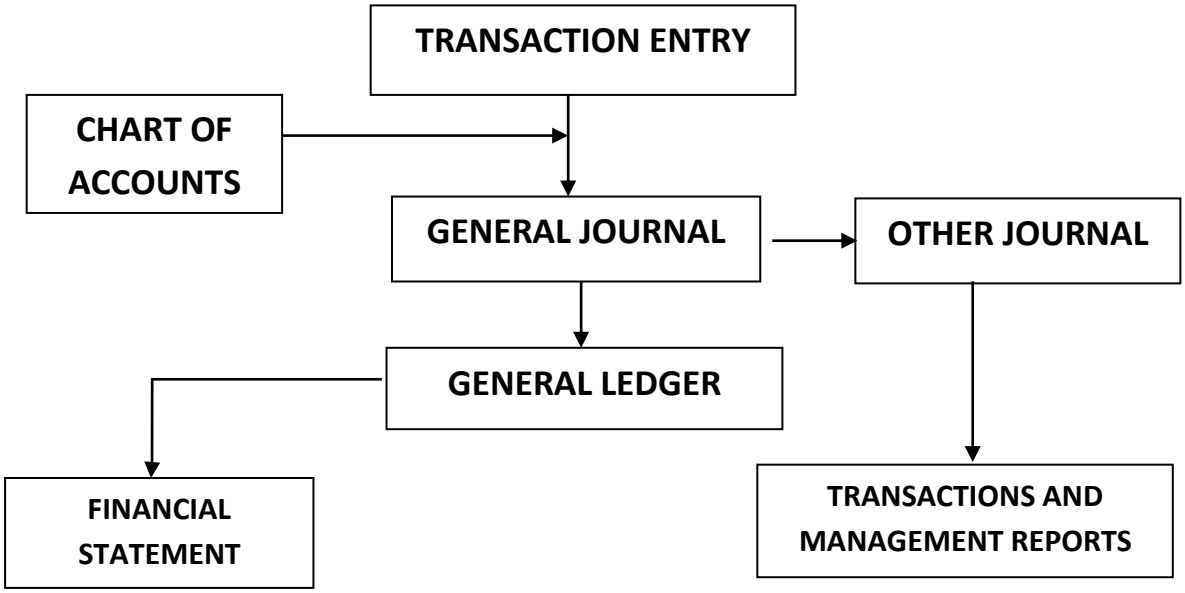

Figure 3. A Manual Accounting System Model

Source: Adapted from Grabski and Marsh (1994).

Despite the advantages of manual accounting systems such as comparative cheap workforce and resources, reliability, independence from machines, skilled worker's availability; the manual system disadvantages include: reduces speed, increases workload of accountants, relatively slower internal control reporting, routine work and some others such as the issue of backups.

Computerized Accounting Systems Model

In a study, Nash et al (1999) argued that with the improvements in technology, information systems have been computerized. Improvements in this technology have replaced manual bookkeeping systems with computerized ones, hence, accounting information systems that were previously performed manually are now performed by computers in most companies.

Vitez (2010), reviewed that paper ledgers, manual spreadsheets and hand-written financial statements have all been translated into computer systems that can quickly present individual transactions into financial reports. According to Pincus (2000 P. I-2-23), compared to a manual system, computerized systems can transform data into information more quickly and, if properly controlled, with fewer errors. Computerized Accounting System is therefore a computer based system which combines accounting principles and concepts as well as the concept of information system to record, process, analyze and produce financial information to its users for making economic decisions. (Gelinas et al, 2005).

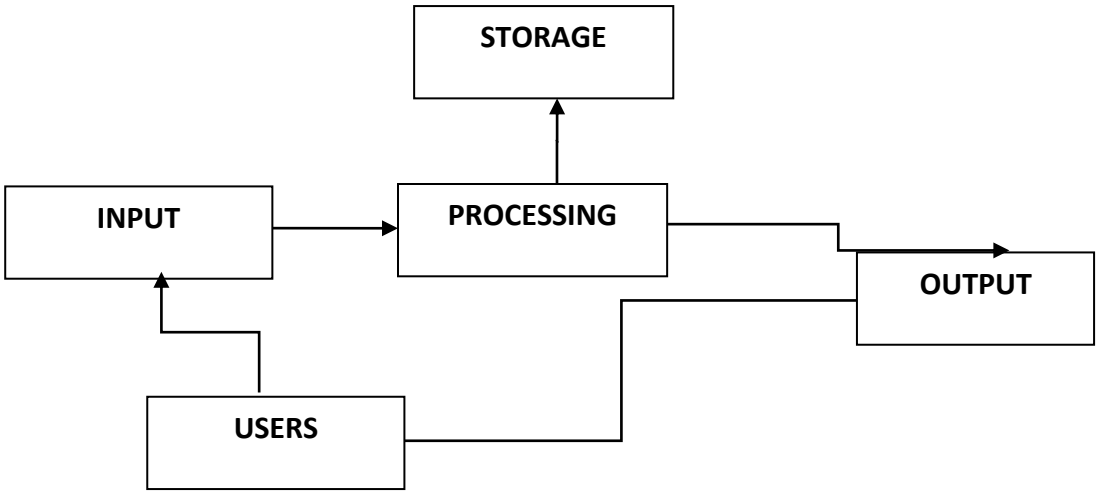

Figure 4. Computerized Accounting System Model

Source: (Gelinas et al, 2005)

Input: Data inputs are the facts that are collected and processed by the information system. It includes capturing data from a source document such as a sales order or purchase order.

Processing: In order to produce useful and meaningful information, the data captured must be processed and organized into a useful form.

Output: Output is the meaningful and useful information produced by the information system. It is usually presented in the form of a report.

Feedback: After the information has been presented in the form of a report, there is the need for a feedback. Feedback tends to serve as a source of input and also a control measure in the information system.

Storage: It serves as the repository of relatively permanent data maintained over an extended period of time.

Overview of a Modern Accounting Information System

The accounting information systems are being affected by internet technologies. Using the internet, intranets, extranets, and other networks changes how accounting information systems monitor and track business activity. (O'Brien, 2004). Modern AIS has been illustrated below using Figure 6.

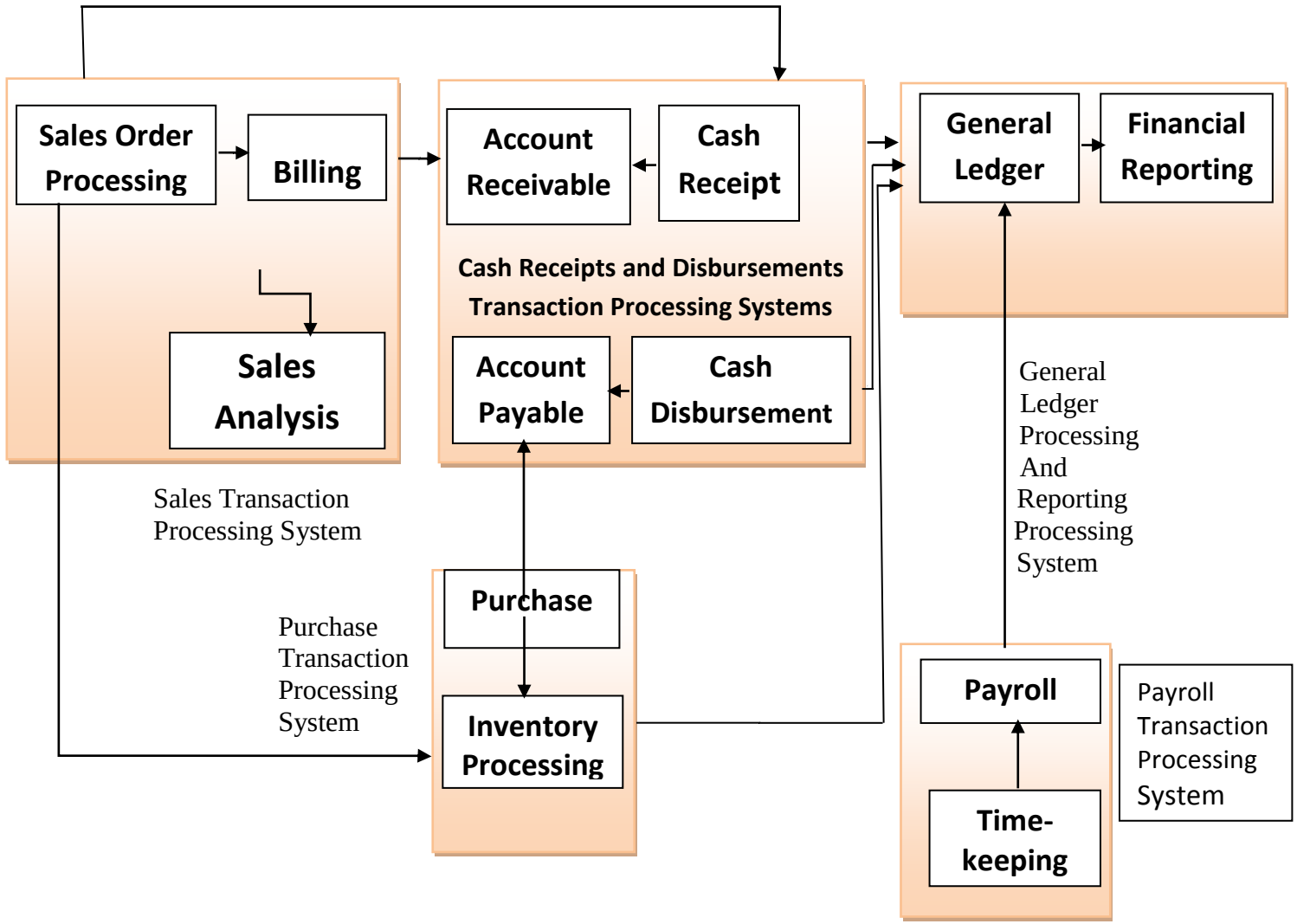
Sales Order Processing
Billing
Sales Analysis
Sales Transaction Processing System
Account Receivable
Cash Receipt
Cash Receipts and Disbursements Transaction Processing Systems
Account Payable
Cash Disbursement
Purchase
Inventory Processing
Purchase Transaction Processing System
General Ledger
Financial Reporting
General Ledger Processing And Reporting Processing System
Payroll
Time-keeping
Payroll Transaction Processing System

Figure 5. Accounting information systems for transaction processing and financial reporting.

Source: Adapted from Joseph W. Wilkinson and Michael J. Cerullo, *Accounting Information Systems: Essential Concepts and Applications, 3rd ed. P10. Copyright © 1997 by John Wiley & Sons, Inc. Reprinted by Permission.*

CHAPTER 3

RESEARCH METHODOLOGY

This chapter brings out the set of tools and techniques used in the collection of data relating to the study. The chapter also describes the research design, population, and sampling procedure, instrument for data collection, procedures for data collection and method of data analysis.

Research Setting

The study was conducted in Ghana using the two Union Conferences, namely, Southern Ghana Union Conference and Northern Ghana Union Mission. The Southern Union Conference with its headquarters in Accra comprises five political regions in Ghana namely Eastern, Volta, Greater Accra, Western, and Central Regions. There are ten Conferences and two Missions.

The Northern Ghana Union Mission has its headquarters in Kumasi and also comprises another five political regions in Ghana namely Ashanti, Brong-Ahafo, Northern, Upper East, and Upper West regions. There are nine Conferences and one Mission.

Apart from the Conferences, the researcher took information from Valley View University (both Oyibi and Techiman campuses), Adventist Nursing Training College (Kwadaso and Asanta), Adventist College of Education, (Agona), and Adventist Senior School (Kenyase, Kumasi).

The Seventh-day Adventist Church in Ghana also operates hospitals alongside schools and colleges. Data was collected from Adventist hospitals in Koforidua, Kwadaso, Suyani, Wiamoase, Asamang, Noboam, Valley View Tachiman and Oyibi campuses.

Research Design

The study is a descriptive research with a survey. The researcher collected both quantitative and qualitative information from respondents. The study described the success factors of using SunSystems, challenges, its effectiveness and how SunSystems can be improved for better use in Ghana.

Population and Sampling Procedure

The target population of this study was 200, which comprise Officers and Treasury staff of the two Unions Conferences and their subsidiaries in Ghana.

Table 1. Target Population of the Study

S/N	Workers	Unions	Conferences/ Missions	Schools	Hospitals	Total
1	Officers/Directors	6	32	6	6	50
2	Treasury Staff	8	42	40	30	120
3	IT/Others	2	20	4	4	30
	Total	**16**	**94**	**50**	**40**	**200**

Research Instrument

The main instrument that was used for collection of data for this study was in two folds. The first instrument was interviews with some of the Officers and the Treasury staff. The second part was the use of a self-constructed questionnaire formulated from the review of related literature. The questionnaire was in both open and close-ended questions. The researcher used the entire population to address the research questions. The questionnaire was divided into five sections.

The first section identifies demography of respondents and other general questions on the use of SunSystems. The second section was about the success factors with regards to the adoption and use of SunSystems. The third section identifies the

challenges associated with the use of SunSystems in Ghana. The fourth section dealt with assessing the effectiveness of the use of SunSystems. Finally, the fifth section assessed how SunSystems can be effectively improved for better use in Ghana.

Validity of Instrument and Reliability of Instrument

To ensure the instrument would measure what it is supposed to measure, the instrument was checked for validity. The validity of the data collection instruments was done with the help of experts and advisors who edited the questionnaire and the interview guide.

To obtain the reliability of this instrument, a pilot study was administered to 25 respondents within the Southern Ghana Union Conference. Reliability was ensured by testing the instruments for the reliability of values (Alpha values) as recommended by Cronbatch (1946).

Ethical Considerations

Consent from AUA MBA Research Committee and the Officers of the Unions, Conferences, Schools, Hospitals, and their subsidiaries in Ghana were secured before data was collected. A preamble explaining the purpose of the study and a request to the respondents to participate willingly in the study was part of the questionnaires. The confidentiality of the respondents was safeguarded and for that matter their names were not required. This ensured the freedom of the participants to choose whether to take part in the study or not.

Respondents were assured that the results of the study would not put their employment at risk and that the information obtained from the questionnaire is for study purposes and would be treated with strict confidentiality.

The researcher adhered to ethical considerations with regards to fabrication of information and plagiarism which are of importance in research. The researcher ensured that information's are voluntary given. Also, factors such as fraud, deceit, duress, undue influence, or other forms of constraints and coercion were not used in the study.

Data Collection Procedure

The researcher obtained letter of approval from AUA Research Committee after approval of the proposal. The permit was taken to the two unions in Ghana to seek their consent. The researcher explained the purpose of the study to the Officers and the Treasury staffs about the need to participate in the study. After receiving the consent of the two Union Treasurers, the researcher moved from Conference to Conference, schools and the selected hospitals and administered the questionnaire to ensure a higher rate of return.

The data collected was examined and checked for validity, comprehensibility, and relevance by a statistician. The data was analyzed and summarized and placed in the four key areas addressed in the questionnaire which are assessing the success factors regarding the adoption and use of SunSystems in Ghana, assessing the challenges of using SunSystems, assessing the effectiveness of using SunSystems, and how can SunSystems be effectively improved for better use in Ghana.

Furthermore, the researcher adapted Likert linear scale type questions with a rating of 1 to 7, being Strongly disagree, Disagree, Somewhat disagree, Undecided, Somewhat agree, Agree, and Strongly agree. The result of the responses was bundled into appropriate area in the questionnaire.

Method of Data Analysis

After the data collection, the researcher analyzed the data using descriptive statistics such as frequencies and percentages, as well as mean and standard deviations. SPSS version 22 was used to generate the statistical analyses.

CHAPTER 4

RESULTS AND DISCUSSION

The chapter presents the findings on the effectiveness of SunPlus usage within the two Union Conferences in Ghana. The data was collected from 186 respondents of the 200 sampled and to whom questionnaires were distributed. This translates to a response rate of 93%. The high response rate was attributed to the fact that the researcher visited all institutions under the umbrella of the two Unions in Ghana and administered the questionnaire and therefore there was a close contact and follow-up with the respondents. The high response rate is an indication that the results of this study are reliable.

General Characteristics and Perceptions of the Respondents

In order to understand this study well the respondents were asked to outline their profile in terms of gender, status, place of work, academic qualification, work experience, years of using SunSystems, cash position, organizational improvement, and rate of SunSystems towards organization effectiveness. Tables 2 – 10 present the findings.

Information on Gender of Respondents

The respondents were asked to state their gender. Table 2 summarizes the demographic information of the respondents by gender as follows:

Table 2. Gender of Respondents

Gender	Frequency	Percentage
Male	129	69.35
Female	57	30.65
Total	186	100

Source: Researcher, 2017

Table 2 above shows that there are more males than females who participated in the study. The following figures without parentheses indicate totals and those in parentheses show percentages. Out of 186 respondents, 129 (69.35%) were males and 57 (30.65%) were females.

Information on the Status of Respondents

Table 3. Position Status of Respondents

Position	Frequency	Percentage
Officer	37	19.89
Director	10	5.38
Accountant/Accounts staff	111	59.68
Others	28	15.05
Total	186	100

Source: Researcher, 2017

Table 3 shows that 59.68% of the respondents were Accountants and Accounts Staff. 19.89% were Officers, 15.05% were from other department such as IT department, and 10% were Directors respectively.

Workplace of Respondents

Table 4. Workplace of Respondents

Place of Work	Frequency	Percentage
Conference	107	57.53
Hospital	33	17.74
Educational	46	24.73
Total	186	100.00

Source: Researcher, 2017

Table 4 shows that majority of the respondents were from Unions and Conferences representing 57.53% whiles 24.73% and 17.74% were from educational institutions and hospitals respectively.

Academic Qualification

Responses to the question regarding academic qualification of the respondents are presented in Table 5 below:

Table 5. Educational Level of Respondents

Level of Education	Frequency	Percentage
Diploma	33	17.74
Degree	111	59.68
Postgraduate	37	19.89
Others	5	2.69
Total	186	100.00

Source: Researcher, 2017

Table 5 shows that 59.68% of the respondents are Degree holders. Postgraduate holders were 19.89% and 17.74 % were Diploma holders. On the other hand, only 2.69% were holders of Certified Public Accountants (CPA), and Doctorate holders.

Work Experience

Table 6 below summarizes response on question on work experience by respondents.

Table 6. Work Experience of Respondents

Work Experience	Frequency	Percentage
5 years and below	54	29.03
6-10 years	51	27.42
11-15 years	33	17.74
16-20 years	28	15.05
above 20 years	20	10.75
Total	186	100.00

Source: Researcher, 2017

With regards to the work experience of the respondents, Table 6 above shows that out of the 186 respondents who participated in the study, 29.03% had worked in their respective organization not more than 5 years, 27.42% not more than 10 years, 17.74% not more than 15 years, 15.05% not more than 20 years, and 10.75% over 20 years.

Number of Years of Doing Accounting with SunSystems

Respondents were asked to state the number of years of doing their accounting with SunSystems. Table 7 summarizes the response of the respondents.

Table 7. Respondents' Experience with SunSystems

Number of Years	Frequency	Percentage
Less than 5	93	50.00
5-10	64	34.41
over 10	29	15.59
Total	186	100.00

Source: Researcher, 2017

Table 7 above shows that 50% of the respondents had used SunSystems in their respective fields for not more than 5 years. 34.41% not more than 10 years, whereas 15.59% had used SunSystems for more than 10 years.

Managing Cash Position with Banks with the Use of SunSystems

Respondents were asked whether SunSytems allow them to manage their cash position with banks. Table 8 presents the results.

Table 8. Managing Cash Position with Banks with the Use of SunSystems

Cash Position	Frequency	Percentage
Yes	178	95.70
No	8	4.30
Total	186	100.00

Source: Researcher, 2017

Table 8 shows that out of 186 respondents, 178 (95.70%) are of the view that SunSystems allow them to manage their cash position with banks whereas those responding to No are only 8 representing 4.30%.

Improvement in the Organization since Using SunSystems

Responses on improvement in the organization since using Sunsystems has been summarized below using Table 9.

Table 9. Improvement in the Organization since Using SunSystems

Improvement	Frequency	Percentage
Yes	184	98.92
No	2	1.08
Total	186	100

Source: Researcher, 2017

From Table 9 above, majority of the respondents representing 98.92% attest that there has been an improvement in their organization since using SunSystems with only 1.08% with the view that there has been no improvement in their organization.

Information on Rating SunSystems towards Organizational Effectiveness

Respondents' perception on SunSystems towards organizational effectiveness has been summarized below using Table 10.

Table 10. Rating SunSytems towards Organizational Effectiveness

Variable	Frequency	Percentage
very unimportant	6	3.23
Neutral	15	8.06
Important	24	12.90
very important	141	75.81
Total	186	100.00

Source: Researcher, 2017.

Table 10 above depicts how respondents rated SunSystems towards organizational effectiveness. 75.81% very important, 12.90% important, 8.06% neutral, and 3.23% very unimportant.

Perceived Success Factors Regarding the Adoption and Use of SunSystems in Ghana

One of the objectives of the researcher was to assess the success factors regarding the use of Accounting Information Systems. Respondents were asked to evaluate the degree of their agreement in relation to the success factors regarding the adoption and use of SunSystems in Ghana by ticking one of the following numbers: 7 (Strongly Agree), 6 (Agree), 5 (Somewhat Agree), 4 (Undecided), 3 (Somewhat Disagree), 2 (Disagree), and 1 (Strongly Disagree).

The researcher addressed three keys statements which are user involvement, organization performance, and risk with their sub-statements respectively. Table 11 summarizes the descriptive statistics on SunSystems success factors.

Table 11. Descriptive Statistics on Perceived SunSystems Success Factors

Variables	**Mean**	**Standard Deviation**
Sending financial reports to higher is easier	6.37	0.84
It allows easy backup	6.44	0.85
Have a high level of security	6.32	0.87
The use of Q&A is used to generate multiple reports	6.27	0.92
Financial reports are easily interpreted	6.23	1.06
Executive Committee have access to financial reports	6.03	1.09
Material misstatements in the financial statement is reduce	5.89	1.12
Users have the equipment needed to do their jobs	5.61	1.2
Users know what is expected of them	5.65	1.21
Users are committed to doing quality work	5.9	1.21
Data is instantly available to different users in different locations at the same time	6.17	1.28

Source: Researcher, 2017

From Table 11 above, it is evident that in terms of organizational performance sending financial reports to higher organization is more accurate. This is an indication that the use of SunSystems has helped to eradicate the delay in sending reports to higher organization. It also indicates that financial reports are presented on timely basis. With regards to risk as part of the success factors, the system allows easy backup whereby users back up their data as and when the need arises. Table 11 shows that as part of the risk factors, SunSystems have high level of security with a standard deviation of 0.87. What it means is that the security features that has been put in place

in the system cannot be altered and that it prevents users from tampering with figures once they are entered. The system requires the date, period, user id, and password and also records the time in which a user entered the system.

Query and Analysis (Q&A) is an important feature in the use of SunSystems. Among the success factors with reference to organizational performance, respondents assert that, it has helped them in generating multiple reports such as employee expense report, financial statement analysis, fixed assets reports, and other reports that are of importance to the organization. The use of Q&A has relieved respondents from the pressure they go through in generating reports with the use of the manual system. As shown in Table 11, it can be seen that Q&A is of importance to respondents.

As part of the organizational performance, financial reports such as statement of financial position, statement of financial activity, statement of cash flow, and notes the financial statement are easily interpreted using SunSystems as shown in Table 11. The SDA working policy requires that financial reports should be submitted to the governing committee on monthly basis. With the use of SunSystems, the financial report is easily extracted and can be exported to the executive committee via emails.

Risk associated with material misstatements in the financial statement is reduced as shown in Table 11 and this is seen as a success factor. The system identifies errors in the financial statement and help users to correct it.

In terms of user involvement, from Table 11 above, with regards to users having the needed equipment to do their job, the standard deviation of the variable is 1.20, this is an indication that respondents are fairly satisfied with the equipment such as server, computers, laptops, UPS, extension boards, modems, and others that enhances their work. However, this equipment is not enough. The availability of the

equipment will go a long way to boost the morale of users to be committed to the organization and to do quality work.

With the use of SunSystems, data becomes instantly available to different users in different locations at the same time. Users need not to move from one desk to another to look for information. Each user can log on to the system from his or her respective office without worry. Table 11 shows that comparing user involvement, organizational performance, and risk, user involvement has the highest standard deviation ranging from 1.20 to 1.28 which indicates mixed or varied responses.

Perceived Challenges of Using SunSystems in Ghana

Respondents were asked to assess the challenges they encounter by using SunSystems in Ghana by ticking yes or no on six key areas. The outcome has been summarized in the table 12 below:

Table 12. Descriptive Statistics on Challenges of SunSystems Usage in Ghana

Items	**Yes**	**No**
Does your organization have internet services 24/7	134	52
Are you able to connect to Team Viewer	166	20
Do you have difficulty in the use of Q & A	87	99
Does your organization provide training for users	102	84
Apart from the Accounts Department, does other departments make use of SunSystems	18	168
Has the on-going re-organization affected your organization with the use of SunSystems	55	131

Source: Researcher, 2017

From Table 12, 134 respondents, representing 72.04% indicated that their organizations have all round internet service, thus 24/7 whereas 52 respondents representing 27.96% stated otherwise. It also shows that, 166 respondents representing 89.26% affirmed that they are able to connect to Team Viewer with

SunSystem. However, 20 respondents representing 10.75% response indicated that they are unable to connect to Team Viewer with the SunSystem. With regards to difficulty in the use of Q & A, 99 of the respondents representing 53.23% have no difficulty in the use of Q&A whiles 87 representing 46.77% have difficulty in the use of Q&A.

Also, Table 12 shows that 54.84% (102) of the respondents indicated that their organization provides periodic training for them whiles 45.16% (84) also responded otherwise. It can be realized that majority of the respondents 168 representing 90.32% indicated that apart from the accounts department in their organization, no other department makes use of the SunSystems. However, only 18 thus, 9.68% of the respondents indicated otherwise.

For effective monitoring and control and to spread the Gospel Commission, the Conferences were reorganized and as such the Conferences have to reposition their accounting system. Table 12 shows that 70.43% (131) of the respondents indicated that the on-going re-organization has not affected them in any way in the use of the SunSystems whiles 29.57% (55) of the respondents also stated that the re-organization had affected their organization in the use of the SunSystem.

Other Challenges Encountered in the Use of the SunSystems

Respondents were asked to indicate other challenges encountered in the use of SunSystems from their own experience. Out of 186 respondents, 99 of the respondents representing 53.23% had other challenges whiles 46.77% had no challenges.

For instance, users who are using SunSystems version 6.2 assert that, it cannot be used to generate multiple statements like version 5.4. There is also difficulty in

scrolling down and up when generating statements. Others are of the view that version 6.2 does not have schedules attached to the financial statement and as such the output of the financial statement is complex. Also, it is not easy to use to develop management report to suit the caliber of management committee. Finally, some say that there is a lot of technicalities and difficulty in using short cut with regards to version 6.2.

Follow-up interviews that revealed other challenges have been summarized below:

1. The system runs slowing and as such it delays work.
2. Migration to updated version happens too often leading to errors and difficulty in tracking information.
3. Difficulty in creating fixed assets and running depreciation and therefore as to when to use fund 10 and fund 20 as well.
4. How to connect to security services when the error message “cannot connect to security services” appear.
5. There is also the challenge of installing the software and Q&A on a new computer (client).
6. Uploading of budgets, payroll, inventory, drugs, and drug supplies are another challenge confronting some of the users.
7. Difficulty in running revaluation.
8. Some users assert that they have the challenge of creating account codes.
9. There is the challenge of how to amend a transaction when it is posted wrongly and when the transaction does not appear on the ledger.
10. Difficulty in getting access to support services.

11. Lack of the SunSystems ability to generate trading report of trading units of organizations, thus, gross profit determination report.
12. Difficulty in using the SunSystems to prepare manufacturing report.

The Level of Effectiveness on the Use of the SunSystems in Ghana

Respondents were asked to assess the degree of their agreement with effectiveness on the use of SunSystems in Ghana on a scale of 1 – 7. The areas to be assessed were the system quality, information quality, service quality, system use, user satisfaction, and net system benefits. Table 13 displays the extent to which respondents perceive the effectiveness of the use of SunSystems.

Table 13. Descriptive Statistics on Effectiveness of the Use of SunSystems in Ghana

Variable	**Mean**	**Standard Deviation**
SunSystems improves user efficiency	6.59	0.53
SunSystems improves decision making	6.50	0.74
Users are satisfied with the system reports	6.16	0.86
The system is reliable	6.20	0.86
System output is clear	6.23	0.90
Users are satisfied with the IT team support	5.81	1.00
Management reports are reliable	5.83	1.01
Users are proactive	5.87	1.03
The response time for the system is fast	5.71	1.07
IT team has the technical competence	6.03	1.07
SunSystems is user friendly	5.81	1.26
There is an extensive use of the system	5.58	1.28
There is an appropriate use of the system	5.78	1.30
The system is flexible	5.19	1.31
The system is easy to learn and understand its features	5.41	1.32
IT teams provide support for the system	5.64	1.40
The support team is responsive, timely and reliable	5.23	1.83

Source: Researcher, 2017

Table 13 shows the extent to which the SunSystems is effective as perceived by the users in Ghana. From Table13, SunSystems improves user efficiency which has to do with net system benefits was ranked highest with a corresponding standard deviation of 0.53 towards SunSystems effectiveness in Ghana. User efficiency is the ability to accomplish a job with a minimum expenditure of time and effort. Respondents are of the view that, with the use of SunSystems, lesser hours are spent on a particular job without wasting resources.

It is evident from the Table 13 that, SunSystems improves decision making. Users of accounting information system such as management, investors, employees,

debtors, creditors and others need accounting information for decision making. Decision making is needed at all levels within an organization. With a standard deviation of 0.74, respondents are of the view that improving decision making is of importance to management and other users of SunSystems.

Satisfaction of system report and reliability of the system are ranked next to decision making as shown from Table 13. Users are satisfied with system report in that the SunSystems provides explanatory notes whenever reports are generated and therefore respondents are of the view that it makes the system reliable. Management can rely upon the system report because the system output is clear as indicated by Table 13. The clarity of the output is an indication that there is much information quality with the use of SunSystems.

Users are also satisfied with the IT team support which has a standard deviation of 1.00 as shown from Table 13. The IT team provides technical support to users and system administrators whenever users are faced with error messages and are confronted with technical issues above their control. This shows that service quality is a tool that leads to effectiveness of SunSystems usage.

The study also shows that management reports are reliable. Management depends upon reports generated from the system by users for decision making. Respondents also assert that the use of SunSystems have help them to be proactive in their work. This is attributed to the fact that the responsive time for the system is fast and therefore it does not delay their work.

The competence of the IT team with regards to service quality is also good which is indicated by a standard deviation of 1.07. The competence of the IT team is such that they can connect to team viewer and either work on a server or a client for the smooth running of the system.

Another area of net system benefit has to do with user friendliness of SunSystems. What it means is that users understand how to operate the system and can export report from the system to another system for example, to excel.

Table 13 shows that in terms of system use, there is an extensive and appropriate use of the system respectively. The system has a wide range of use and is suitable for analyzing financial data ranging from cash disbursement to business analysis.

Respondents are of the view that the SunSystems is flexible and that it is easy to learn and understand its features. Even though some changes can be made as depicted by Table 13, with a standard deviation of 1.31 and 1.32, not all the features are flexible and some can be very challenging and difficult to amend unless with the help of an IT personnel. Even though IT team provide support for the system but it does take the support team time before they respond to a problem.

Towards an Improvement of the SunSystems Better Use in Ghana

The last objective of this study addressed how SunSystems can be improved for better use in Ghana. On a scale of 1-7, being 1 Not at all important, 2 – Low importance, 3 – Slightly importance, 4 – Neutral, 5 – Moderately importance, 6 – Very important, and 7 – Extremely important, respondents were asked to rate the degree of their agreement with seven statements that were made. These statements are, periodic training be given to users, other departmental should have knowledge about SunSystems, officers and administrators to be given training on Sunplus, and users must be abreast with new versions. Other statements include yammer to be introduced to users, schools and colleges under the church to be encouraged to use SunSystems, and technology agreement to be put in place for users. Tables 14 – 20 present the results.

Table 14. Importance of Periodic Training

Periodic Training	**Frequency**	**Percentage**
Very important	30	16.13
Extremely important	156	83.87
Total	186	100.00

Source: Researcher, 2017

With regards to periodic training, 83.87% of the respondents are of the view that it is extremely important that user be given training from time to time as it has been depicting by Table 14. On the other hand, 16.13% of the respondents see periodic training to be very important.

Table 15. Importance of Other Departments Having Knowledge about SunSytems

Other Departmental	**Frequency**	**Percentage**
Not at all important	27	14.52
Not important	6	3.23
Slightly important	9	4.84
Moderately important	24	12.90
Very important	66	35.48
Extremely important	54	29.03
Total	186	100.00

Source: Researcher, 2017

From Table 15 above, 35.48% of the respondents assert that other departmental directors having knowledge about SunSystems is very important whereas 29.03% is of the view that it is extremely important. Whiles 14.52% of the respondents is of the view that it is not at all important for other departmental to have knowledge about SunSystems, 12.90% of the respondents see to it to be moderately

important. On the other hand, 4.84% and 3.23% see it to be slightly importance and low importance respectively.

The researcher also conducted personal interview with some of the respondents in the various Conferences to find out whether Departmental Directors should have knowledge about SunSystems. These respondents responded that it will be of good interest to introduce Stewardship Directors to SunSystems since they work hand in hand with the Treasurer Department.

Table 16. Importance of Officers and Administrators Having Training on SunSystems

Officers & Administrators	**Frequency**	**Percentage**
Slightly important	15	8.06
Moderately important	25	13.44
Very important	52	27.96
Extremely important	94	50.54
Total	186	100.00

Source: Researcher, 2017

Respondents were asked whether Officers and Administrators should be given training on SunSystems. Table 16 shows that 50.54% of the respondents say it is extremely important, and 27.96% say it is very important. 13.44% and 8.06% see it to be moderately important and slightly important respectively.

Personal interview conducted by the researcher reveal that, since Officers and Administrators are decision makers, it is extremely important for example, Presidents to have knowledge about SunSystems. Respondents talked about AllinWad, a software designed for the church by West Central Africa Division (WAD) to take care of statistical reports and other reports to be the software to be used by Executive Secretaries and Hospital Administrators.

Table 17. Importance of Users Getting Abreast with New Versions

New Versions	Frequency	Percentage
Very important	22	11.83
Extremely important	164	88.17
Total	186	100.00

Source: Researcher, 2017

Table 17 shows that 88.17% of the respondents are of the view that users must be abreast with new versions and that it is extremely important whiles those who are of the view that it is very important is 11.83%. This is an indication that respondents are much particular about new version whenever it is introduced.

Table 18. Importance of Yammer Being Extended to All Users

Yammer	Frequency	Percentage
Very important	25	13.81
Extremely important	156	86.19
Total	181	100.00

Source: Researcher, 2017

Yammer is a SunPlus Global social network which is a collaborative tool that enables connections between users and the support team. Challenges confronting users are channeled through yammer. Table 18 shows that it is extremely important (86.19%) to extend yammer to all users, whiles 13.81% see it to be very important.

Table 19. Importance of Adventist Schools and Colleges Use of SunSystems

Schools and Colleges	Frequency	Percentage
Moderately important	11	5.91
Very important	44	23.66
Extremely important	131	70.43
Total	186	100.00

Source: Researcher, 2017

Table 19 shows that 70.43% which represent majority of the respondents are of the view that encouraging schools and colleges to use SunSystems is extremely important. 23.66% is of the view that it is very important and only 5.91% see it to be moderately important.

Table 20. Importance of Technology User Agreement

Technology User Agreement	Frequency	Percentage
Very important	73	41.01
Extremely important	105	58.99
Total	178	100.00

Source: Researcher, 2017

In order for users to concentrate on SunSystems, the software that has been installed on their computers, respondents were asked to assess whether technology usage agreement should be put in place. 58.99% of the respondents say it is extremely important whiles 41.01% say is very important.

How SunSystems Can Be Improved for Better Use in Ghana from Respondents' Own Experience

Apart from the statements that have been analyzed above, respondents were asked to comment on how SunSystems can be improved for better use in Ghana from their own experience. Some of the respondents cited frequent training from their organizations to make them more effective. Other respondents also noted that there should be user manual in a form of visual, audio and written document to guide users as and when the need arises.

For effective use of SunSystems, some respondents talked about each conference or institution having its own support personnel. This can be achieved if more support team is employed. Also, some respondents say that there should be

interval between old and new versions. Finally, for effective use of SunSystems, respondents expect their organizations to provide them 24/7 internet so that they can get access to support and also, they expect quick response from the support team.

From the researcher point of view, measures must be put in place to upgrade the system so that the response time it takes to generate a report will be fast. There should be intervals from one version to another so that users will have full knowledge of the systems before switching from one version to another. Also, there should be achieves in the system whereby lost documents can be traced.

Fixed assets manual should be provided for users to serve as a guide and to help them know when to use fund 10 and 20 and the steps to follow when running depreciation.

User manual both in a form of soft copy and hard copy must be provided for users. Users must be given training on installation of Q&A on a client machine and also as to how to use Q&A to run executive report and other reports to suit the different needs of the organization and to help management in decision making.

There should be enough training of uploading of budgets, payroll, inventory, drugs, and drug supplies especially for users in the various hospital.

Fixed exchange rates for organizations that deals with foreign exchange must be provided for users to help them create currency period on monthly basis, so that running of revaluation will not be a problem. Also, manual for creating foreign exchange codes must be provided.

For effective use of SunSystems, training of users must be done on periodic basis and must cover areas such as creating account codes, correction of wrong entry, tracing of missing ledgers, determination of gross profit, reconciliations, and others

areas that are of importance for users. Also, the support team services should be provided at all times and on timely basis.

CHAPTER 5

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter presents the summary of the whole study, conclusion, recommendation and possible suggestion for further research.

Summary

The purpose of this study was to assess the effectiveness of SunPlus usage within the two Union Conferences in Ghana. The study employed descriptive research with a survey. The study evaluated the success factors regarding the use and adoption of SunSystems based on various factors such as user involvement, organizational performance, risk, information quality, service quality, system use, user satisfaction, and net system benefits.

The finding of the study indicates that SunSystems has contributed to the effectiveness of the organization especially the Treasury department. The result shows that users are satisfied with the use of SunSystems as compared with manual system.

In terms of effectiveness of the use of SunSystems, the results of the study indicated that it has helped in improving decision making and that users are now proactive.

The study also sought the challenges confronting users. Some of the challenges are creation of accounts codes, correction of errors in the financial statement, running of revaluation, assets presets and depreciation, differentiating between fund 10 and fund 20 and when to use them, the use of Q&A, uploading of inventory, budget, and payroll and others.

The findings of the study show that it is extremely important to give periodic training to users as often as possible and when new versions are introduced. Also, all

users must be introduced to the SunPlus global network which is the yammer so that user can channel their challenges on the platform.

In summary, from the findings, it is evident that the use of SunSystems has been effective since it was introduced in Ghana and that it has reduced the burden of users of going through manual system of posting transactions.

Conclusion

Accounting plays an important role in operating an organization. Businesses cannot exist without good accounting system. As business grows and acquires new customers, it should keep pace with constant changes in information technology and maintains accurate and up-to-date accounting information. As accounting transactions increases, there is the possibility of errors and delays of processing data set in and processing of transactions becomes cumbersome. This led to the development and introduction of accounting software to eradicate these challenges that Accountants go through.

Accounting information systems provides management and external users relevant information for decision making.

The study shows that accounting information system is relevant in today's business and that it has help organizations to be effective. The use of SunSystems in Ghana has helped Conferences and their subsidiaries to keep proper records thereby reducing material misstatements in the financial statement. The use of SunSystems has made it possible for Accountants to evaluate the present performance as compared to the previous year and to make future plans for the organization.

In conclusion, it is evident from the study that the adoption and use of SunSystems has been effective in Ghana.

Recommendations

Considering the findings and conclusions, this study makes the following recommendations with respect to the assessing the effectiveness of SunPlus usage in Ghana.

The various organizations must ensure that users are given the necessary training on the software to enable them perform their duties effectively. Constant training, seminars, workshops, or upgrading is to be provided so as to increase the awareness of and the implementation of new versions.

There is also the need to extend Yammer to all users so that users can channel their challenges to the support team. Also, organizations should ensure that team viewer is installed on client machines and that internet facilities should be made available for all organizations.

User manual in a form of brochures, videos, audio, and booklets are to be given to users to serve as user guide.

Conferences or institution should ensure that they employ their own IT personnel to help solve some of the challenges users go through.

There is also the need to let users sign technology agreement in order to prevent installing unnecessary materials and software on servers and client machines.

To ensure maximum use of the system and to prevent fraud, it is recommended that users must use their own user ID and password when entering the system. The password should be known to the user only.

Suggestions for Further Research

The following areas are suggested for further study:

1. This study was conducted in Ghana using the two Union Conferences and their subsidiaries but it can be studied in different geographical contexts to find out its effectiveness in that particular area.
2. These findings may reflect what pertains in a particular organization in terms of effectiveness of SunSystems which may be different from another organization. Further study needs to be done to confirm the outcome of the study.

APPENDIX

QUESTIONNAIRE

Dear Respondent,

The researcher is a final year MBA student at Adventist University of Africa (AUA). The researcher is conducting a study on "Assessing the effectiveness of SunPlus usage within the two Union Conferences in Ghana". You need not to write your name on the questionnaire. Kindly answer all questions as honestly as possible and your responses will be treated confidential. I hope you will take a few minutes to complete this questionnaire. Thank you for your admired cooperation.

Seth Boakye, Adventist University of Africa MBA Student

SECTION A: GENERAL INFORMATION

Please complete this section by ticking the appropriate column.

1. Gender: Male ☐ Female ☐

2. Status: Officer ☐ Director ☐ Accountant/ Account Staff ☐

   Others (Please State) ……

3. Place of Work: Conference ☐ Hospital ☐ Educational Institution ☐

4. Academic Qualification Basic ☐ Diploma ☐ Degree ☐
   Postgraduate ☐ Others (Please specify) ……..

5. Work Experience: 5 years and below ☐ 6 – 10 years ☐ 11 – 15 years ☐

   16 – 20 years ☐ Above 20 years ☐

6. How long have you been doing your accounting with SunSystems?
   Less than 5 years ☐ 5 – 10 years ☐ Over 10 years

7. Does SunSystems allow you to manage your cash position with banks?
   Yes ☐ No ☐

8. Do you think that the administration in your firm has improves since using Sun Systems? Yes No ☐ ☐

9. How do you rate Sun Systems towards organization effectiveness?
Very Unimportant ☐
Unimportant ☐ Neutral ☐ Important ☐ Very Important ☐

SECTION B: Assessing the Success Factors Regarding the Adoption and Use of SunSystems in Ghana

Please on a scale of 1 – 7, evaluate the degree of your agreement with the following scale for assessing the success factors regarding the adoption and use of Sun Systems.

1 – Strongly Disagree
2 – Disagree
3 – Somewhat Disagree
4 – Undecided
5 – Somewhat Agree
6– Agree
7 – Strongly Agree

	USER INVOLVEMENT							
10	Users know what is expected of them	1	2	3	4	5	6	7
11	Users have the equipment needed to do their jobs	1	2	3	4	5	6	7
12	Data is instantly available to different users in different locations at the same time	1	2	3	4	5	6	7
13	Users are committed to doing quality work	1	2	3	4	5	6	7
	ORGANIZATION PERFORMANCE							
14	The use of Q&A is used to generate multiple reports	1	2	3	4	5	6	7
15	Sending financial reports to higher organization is easier	1	2	3	4	5	6	7
16	Executive Committee have access to financial reports	1	2	3	4	5	6	7
17	Financial reports are easily interpreted	1	2	3	4	5	6	7
	RISK							
18	Material misstatements in the financial statement is reduce	1	2	3	4	5	6	7
19	Have a high level of security	1	2	3	4	5	6	7

20	It allows easy backup	1	2	3	4	5	6	7

SECTION C: Assessing the challenges of using Sun Systems in Ghana
Please respond YES or No to the following questions by ticking the appropriate answer.

	STATEMENT	YES	NO
21	Does your organization have internet services 24/7		
22	Are you able to connect to Team viewer		
23	Do you have difficulty in the use of Q and A		
24	Does your organization provide training for users		
25	Apart from the Accounts department, does other departments make use of SunSystems?		
26	Has the ongoing re-organization affected your organization with the use of SunSystem?		

27. From your own experience, what other challenges have you encountered in the use of SunSystems**?**

SECTION D: **Assessing the Effectiveness of the use of SunSystems in Ghana**

Please evaluate the degree of your agreement with the following criterions for assessing the effectiveness of using SunSystems in Ghana.

1 – Strongly Disagree 2 – Disagree 3 – Somewhat Disagree 4 – Undecided
5 – Somewhat Agree 6 – Agree 7- Strongly Agree

	SYSTEM QUALITY							
28	The system is reliable	1	2	3	4	5	6	7
29	The system is easy to learn and understand its features	1	2	3	4	5	6	7
30	The response time for the system is fast	1	2	3	4	5	6	7
31	The system is flexible	1	2	3	4	5	6	7
	INFORMATION QUALITY							
32	Management reports are reliable	1	2	3	4	5	6	7
33	System output are clear	1	2	3	4	5	6	7
	SERVICE QUALITY							

34	IT teams provide support for the system	1	2	3	4	5	6	7
35	IT team has the technical competence	1	2	3	4	5	6	7
36	The support team is responsive, timely and reliable	1	2	3	4	5	6	7
	SYSTEM USE							
37	There is an appropriate use of the system	1	2	3	4	5	6	7
38	There is an extensive use of the system	1	2	3	4	5	6	7
	USER SATISFACTION							
39	Users are satisfied with system reports	1	2	3	4	5	6	7
40	Users are satisfied with the IT team support	1	2	3	4	5	6	7
	NET SYSTEM BENEFITS							
41	SunSystems improves decision making	1	2	3	4	5	6	7
42	SunSystems improves user efficiency	1	2	3	4	5	6	7
43	SunSystems is user friendly	1	2	3	4	5	6	7
44	Users are proactive	1	2	3	4	5	6	7

SECTION E: Assessing how SunSystems can be effectively improved

Not at all important 2 – Not important 3 – Slightly important 4 – Neutral 5 – Moderately important 6 – Very important 7 – Extremely important

	STATEMENT	**1**	**2**	**3**	**4**	**5**	**6**	**7**
45	Periodic training must be given to users	1	2	3	4	5	6	7
46	Other departmental should have knowledge about SunSytems	1	2	3	4	5	6	7
47	Officers and Administrators should be given training on SunSystems	1	2	3	4	5	6	7
48	Users must be abreast with new versions	1	2	3	4	5	6	7
49	Yammer should be extended to all users	1	2	3	4	5	6	7
50	Schools and Colleges under the church should be encouraged to use SunSystems	1	2	3	4	5	6	7
51	Technology Usage Agreement for users should be put in place	1	2	3	4	5	6	7

52. From your own experience, how do you think SunSystems can be improved for better use in Ghana? Please write below:

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East Ghana Conference Assistant Treasurer: 2009-2011

East Ghana Conference Accountant: 2006-2009

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