

Citation: Boit, A. K; Ong'eta, J. O & Biru, S. (2021). The Effect of Accounting Software (Sunplus) on Quality of Financial Reporting of the Seventh day Adventist Organizations and Institutions within West Kenya Union Conference. *Journal of African Interdisciplinary Studies*, 5(9), 57 – 83.

The Effect of Accounting Software (Sunplus) on Quality of Financial reporting of the Seventh day Adventist Organizations and Institutions within West Kenya Union Conference

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Abstract

Maintenance, preparation and presentation of financial reports is crucial for business success as well as effective decision making in organizations. The Accounting software that an organization adopts would greatly influence the quality of financial reporting and hence provide organizational guidance in decision making. The study therefore sought to investigate the association between accounting software (SunPlus) and the quality of financial reporting in Seventh day Adventist organizations and institutions within West Kenya Union conferences. It targeted accountants who are users of SunPlus accounting software. The objectives of the study was to determine characteristics of SunPlus accounting software, the characteristics of users of SunPlus accounting software, the quality of Financial Reporting of the Seventh-day Adventist organizations and finally to determine the effect of characteristics of Users of SunPlus software on quality of Financial Reporting as well as characteristics of SunPlus software and the quality of Financial Reporting in Seventh-Day Adventist organizations and institutions within West Kenya Union conferences. The study employed descriptive research designs. The questionnaire was administered online and data was obtained from 70 respondents. Data was analyzed descriptively using frequencies, means and standard deviations. The findings of the study showed that majority of the participants were male, which represent 61% of the total participants. The overall rating showed that the quality of user of SunPlus accounting software is high with the mean rating of 4.1. The overall rating on financial controls was very high with mean rating of 4.50. The mean score rating of the financial reports generated by the SunPlus accounting software was high. There is a strong positive effect of Characteristics of users of SunPlus software on quality of financial reporting.

Key words: Management support, Faithful representation, relevance and comparability

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Introduction

Maintenance, preparation and presentation of financial reports are crucial for business success as well as effective decision making in organizations. The importance of the quality of financial reporting to the stakeholders of firms for decision-making cannot be underscored. There are several determinants of the quality of financial reporting including accounting information system, which provide important information for decision making by various users. Recent technological, globalizations and economic developments have necessitated integration of accounting information which enable companies achieve their goals with high degree of monitoring progress.

Quality financial reports should therefore, comply with generally accepted accounting principles and conform to the standards of uniformity required for statistical comparison with the reports of other denominational organizations.

Tang et al (2008) defined financial reporting quality as the extent to which the financial statements provide true and fair information about the underlying performance and financial position. On the other hand, Romney and Steinbart (2000) while defining financial reporting clarified that this is a process of producing statements that disclose an organization's financial status on their day-to-day business activities.

The Seventh-day Adventist (SDA) Church which involve organizations under study is a Protestant Christian denomination which is distinguished by its observance of Saturday, the seventh day of the week in Christian and Jewish calendars, as the Sabbath, and its emphasis on the imminent Second Coming (advent) of Jesus Christ. The denomination grew out of the Millerite movement in the United States during the mid-19th century and it was formally established in 1863.

Quality financial reporting information is important because it positively influences capital providers and other stakeholders in making investment, credit and similar resource allocation decisions, thus, enhancing overall market efficiency (IASB, 2013). This study endeavours to determine the effect of administrative support on quality of financial reporting of the Seventh-day Adventist organizations and institutions within West Kenya Union Conference.

Statement of the Problem

The objective of financial reporting is “to provide information about the financial position, performance and changes in financial status of an enterprise that is useful to a wide range of users in making economic decisions (IASB, 2013). However, in audit reports published by General Conference Auditing Service(GCAS) during their annual audits for the years 2015-2019, the varied audit opinions indicate that some of the financial reports presented are not of standard quality as it appears in organizations and institutions within West Kenya Union Conference of SDA Church. Reports from auditing institutions shows a gap in financial

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reporting that this study endeavours to fill by ascertaining the quality of financial reports among SDA institutions in Western Kenya Union Conference.

Conceptual Framework

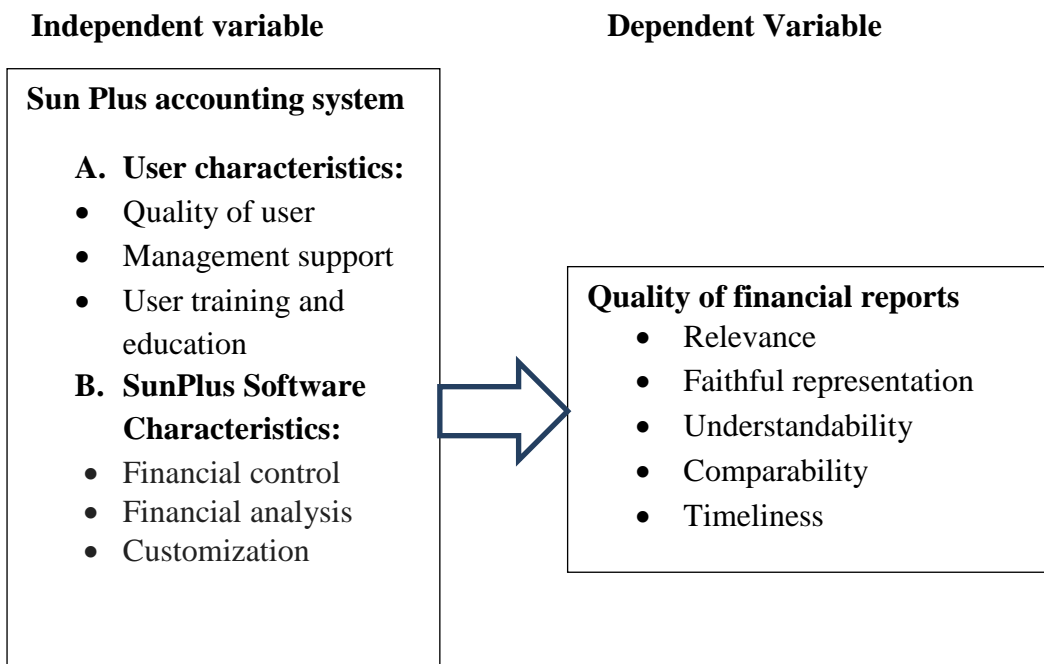


Figure 1: Conceptual Framework

Source: Researcher

Research Questions

1. What are the Characteristics of Users of Sunplus Software and Sunplus Software Characteristics in terms of:

- a. Quality of User
- b. Management Support
- c. User Training and Education
- d. Financial Control
- e. Financial Analysis
- f. Customization

2. What is the quality of financial reporting of the SDA organizations within west Kenya union conference in terms of:

- a. Relevance
- b. Faithful representation
- c. Comparability
- d. Understandability
- e. Timeliness

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Review of Related Literature

Sunplus software is used widely by the Seventh Day Adventist Church institutions across the world in carrying out its functions of financial accountability and management (Yusubova, Andries, & Clarysse, 2020). Every accounting software has specific characteristics in order to meet its functions. According to Dewi, Azam, and Yusof (2019), the Indonesian government's internal control system and human resource competence and sufficiency positively affected the information quality of the financial statements of the local government.

The study conducted in Vietnam mentioned that factors belonging to business and factors of independence and of quality control system of audit firm influences the quality of the financial statement (Hai & Trung, 2015). In spite of effective accounting information system, lack of management support results into poor or low quality financial reports (Anggadini, 2015). The study in Tanzania to examine the effect of top management support and individual factors on the implementation of accounting information systems found out that accounting information quality is influenced largely by accounting information systems (Mkonya, Jintian, Nanthuru, & Jinyevu, 2018).

Wickramsainghe, Cooray and Dissanayake (2017) describes that the accounting software systems are very critical to the production of quality accounting information including timely production of accounting financial statements and communication of that information to the decision makers. The study concluded that there is a very strong relationship between accounting software system and even business performance.

Chong and Nizam (2017) studied the effect of accounting information software on business performance among Malaysian firms. The study limited itself to the characteristic of the software which include efficiency, reliability ease-of-use, data quality and accuracy influence. The study presented interesting results that, all variables influenced the business performance.

According to Setiyawati and Doktoralina (2019), there is a relationship between information technology used in accounting and the quality of information output. In his attempt, the researchers reviewed the quality of accounting information in order to answer the question concerning the effect of information technology and the quality of information. The study showed that the use of information technology or accounting software affects the quality of accounting information.

Research Methodology

The study adopted descriptive survey research method. The participants who are accountants working within West Kenya Union Conference answered questions administered through questionnaires.

Sampling Technique

A purposive sampling technique was adopted in this study. It is a non-probability sampling where respondents' selection was based on specific characteristics as indicated by the objectives (variables) of the study. In this study 70 respondents out of a total population of 84 participated in the study. Purposive sampling is also known as judgmental, selective, or subjective sampling. A homogeneous purposive sample is one that is selected for having a shared characteristic or set of characteristics (Etikan, 2016).

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Research Instrument

The questionnaire was administered to the accountants working in selected SDA organizations and institutions. The questionnaire helped the researcher to collect data from the accountants on quality of financial reporting. Here, the researcher focused on the quality of financial reports in terms of relevance, faithful representation, and comparability. Management support was analysed in terms of Sunplus software upgrade, support on quality financial reports and management support on adherence by accountants on generally accepted accounting principles and procedures. The questionnaire was self-rating by accountants with choices as strongly agree, agree, no opinion, disagree and strongly disagree. The instrument was administered using online platform.

Statistical Treatment of Data

Descriptive statistics, Mean, standard deviation formed the basis of analysis where SPSS was used to analyse the data.

Presentation of Findings

Demographic Information

Table 1: Respondent’s Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	43	61.4	61.4	61.4
Female	27	38.6	38.6	100.0
Total	70	100.0	100.0	

Source: Field data

In reference to table1 which shows the gender of the respondents. The table reveals that 61.4% of the respondents were male while 38.6% were female. Therefore, male formed the majority of the respondents during the study.

Table 2: Educational Achievement of the respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
certificate	22	31.4	31.4	31.4
diploma	25	35.7	35.7	67.1
Valid undergraduate	15	21.4	21.4	88.6
postgraduate	8	11.4	11.4	100.0
Total	70	100.0	100.0	

Source: Field data

Educational achievement of the respondents was also very critical during the study. This is because the management support that is required may differ according to the level of education. Table 2 indicates that majority of the respondents are diploma holders and this group make a total percentage of 35.7%. The least group in terms of

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percentage are the postgraduate holders who have Masters and PhD degrees. Despite being the minority and may require minimal supervision, the study suggest that the population of the accountants having higher qualifications is very small in Seventh - day Adventist organisations in West Kenya Union conferences. The study also confirms that the least qualification which is certificate form the second majority of the accountants in SDA organisations in West Kenya Union conferences. In total diploma holders and certificate, make a total 67.1%. In a study conducted in Vietnam, which focused on analysing factors affecting the quality of financial statement audits in Enterprises revealed that, occupational qualification and user training is an important factor that affect the product quality and also further affects the establishment of the business financial statement and legal environmental factors (Hai & Trung, 2015).

Table 3: The Respondent’s Experience with SunPlus

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0-5yrs	1	1.4	1.4	1.4
6-10 yrs	1	1.4	1.4	2.9
11-15 yrs	41	58.6	58.6	61.4
Above 15 yrs	27	38.6	38.6	100.0
Total	70	100.0	100.0	

Source: Field data

Table 3 shows the respondents experience with a software. The data shows that majority of the respondents making a total of 58.6% have experience of between 11 and 15 years. The study also confirms that 38.6% of the respondents had 15 years of experience and above during the time of the study. Hence it can be concluded that accountants working in Seventh-Day Adventist organisations within West Kenya Union conferences have high experience of above 11 years. This is because this group form over 90% of the total accountants working within these organisations.

User Characteristics

In this section of the study, the analysis was done descriptively. The study used means and standard deviations as a statistic. The interpretation used was means in reference to the table of interpretation shown below. The table is statistically developed in order to interpret the mean scores of opinions.

Table 4: Interpretation of mean ranges

Mean	Interpretation
1.0-1.74	Strongly Disagree
1.75-2.74	Disagree
2.75-3.74	No opinion
3.75-4.49	Agree
4.50-5.0	Strongly agree

Source: (Bringula et al., 2012)

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Quality of User

Table 5: Quality of SunPlus Software users

Items	N	Minimum	Maximum	Mean	Std. Deviation
As a software user, I am able to use SunPlus to produce relevant financial reports to the management.	70	1.00	5.00	4.6286	.70549
As a user, I am able to use Sun Plus software to generate financial reports that reflect disclosure notes, classified and characterized in such a manner that is clearly understood by the management/stakeholders.	70	1.00	5.00	4.3143	.97122
I am confident that I can use Sun Plus to produce financial reports, which are consistent with previous periods and conform to accounting policies.	70	2.00	5.00	4.6286	.56904
Using SunPlus software , I am able to generate financial reports and avail them to the decision makers before they lose their capacity to influence decisions.	70	2.00	5.00	4.3714	.70549
I am able to use SunPlus software without seeking help from other users so as to generate financial reports that positively influences stakeholders’ decisions in my organization.	70	1.00	5.00	4.0143	1.09667
I am able to use SunPlus accounting software to produce financial reports in time as needed/requested.	70	2.00	5.00	4.4857	.69663
Average rating of user Quality				4.41	0.21

Source: Field data

During the study, respondents were asked a number of questions. They were asked to rate the quality of user. In this study, the quality of user is the usage of the software in daily accounting activities. Table 5 above shows the mean rating of each item that was asked during the study. When respondents were asked whether they were able to use the software to produce relevant financial reports to the management, the mean rating was 4.62 with a standard deviation of 0.71. This implies that they strongly agreed that they can use SunPlus software to produce relevant financial reports to the management. The study also wanted to find out if the accountant were able to use the software to generate financial reports that reflect the disclosure notes, classified and characterized in that manner. The mean rating was 4.31 and the standard deviation was 0.97. Meaning that they agreed that they are able to use SunPlus accounting software to generate financial reports that reflect the disclosure notes and classified in such a manner that is clearly understood by the management. Accountants working in SDA organisations in Western Kenya Union conferences also agreed that they can use SunPlus software to produce financial reports which are consistent with previous periods and conform to accounting policies as indicated by a mean of 4.62 and a standard

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deviation of 0.57. In addition to these, accountants agreed that they are able to use SunPlus accounting software to generate financial reports and avail them to the decision-makers before the reports lose their capacity to influence the decision of the organisation, and the overall rating was 4.37 and a standard deviation of 0.71. Furthermore, the study also wanted to find out whether the respondents were able to use SunPlus software without seeking help from other users while generating financial reports that positively influences stakeholder’s decisions in their organisations. The mean rating was 4.0 and the standard deviation was 1.09, this suggests that they strongly agreed that they are able to use SunPlus software without seeking help from any other person although the response to this item was varied as suggested by the standard deviation of 1.09. Finally, the accountants were asked whether they were able to use SunPlus accounting software to produce financial reports in time as metered or as per request of the management.

The overall rating of this item was 4.49 and the standard deviation was 0.7. Therefore, the Accountants strongly agreed that they are able to produce financial reports in a timely manner or as per the request of the administration or the management of the SDA organisations in West Kenya Union conferences. In an average rating of 4.41 and a standard deviation of 0.21, the overall rating of quality of user of the SunPlus accounting software is high and the respondents agreed that the quality of user might be high in Seventh-Day Adventist organisations in West Kenya Union conferences. This implies that the accountants in West Kenya Union Conferences are able to achieve full potential of software capabilities and totality of features and characteristics of SunPlus software.

In comparison to other studies, this study agrees with the findings by Dewi, Azam, and Yusof (2019), that the Indonesian government’s internal control system and human resource competence and sufficiency positively affected the information quality of the financial statements of the local government. The study further indicated that internal control system is not only the factor, but also the quality of financial statement directly and positively influences the financial accountability. The study advised the government to introduce improved information on government financial statements and financial accountability, which could be attributed to the software that the accountants working in this particular country were using.

Management support

This study aimed at determining the level of management support to accountants in SDA Organizations and Institutions within West Kenya Union Conferences and whether the same improved the quality of financial reports. The data was analysed descriptively and presented in table 8.

Table 6: Management support

Items	N	Minimum	Maximum	Mean	Std. Deviation
The management support to upgrade SunPlus software, have improved the quality of financial reports, which positively influences decision-making.	70	2.00	5.00	4.3714	.87097

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The management of my organization ensures that accountants generate financial statements that reflect the actual status of the organization to the stakeholders.	70	1.00	5.00	4.3286	.92817
The management of my organization ensures that the financial reports generated via SunPlus are clear and concise.	70	2.00	5.00	4.3714	.74545
The management ensures that financial statements are consistent with accounting principles and procedures.	70	2.00	5.00	4.4286	.71366
The management ensures that there is back up of data/reports in computers and servers used in generation of financial reports through SunPlus.	70	1.00	5.00	4.4429	.82770
Average rating of Management support	70			4.39	0.42

Source: Field data

In table 6, the analysis output shows the management support of the accountants working in Seventh Day Adventist organisations within West Kenya Union conference. The management of the organisations are the heads of these institutions. When respondents were asked whether management support is there to upgrade the software and provide such support as to improve the quality of financial reports that influence positively the decision-making of the organisations, the analysis revealed that 4.37 is the mean score rating for this particular item and the standard deviation is 0.87. Hence, the respondents agreed that the management has offered their support to upgrade the software and due to that support, it influenced the quality of financial reports positively and generally influenced positively the decision-making of the organizations. With a mean score of 4.3 and a standard deviation of 0.92, the study findings revealed that accountants strongly agreed that the management of their organisations support them in ensuring that the financial reports that are generated by the accountants reflect the actual status of the organisations. Moreover, the study also wanted to find out whether the management of the SDA organisations within West Kenya Union conference enabled generation of quality financial reports that are concise and clear. The mean score rating for this item was 4.3 and the standard deviation was 0.74. These statistics implies that accountants agreed that the management ensure that the financial reports generated by the software are clear and concise. It is the responsibility of the management to make sure that the financial reports produced by the accountants are consistent with accounting principles and procedures as prescribed in Generally Accepted Accounting Principles. The rating for this item was a mean of 4.43 and the standard deviation of 0.71, meaning that the accountants agreed with the fact that the financial reports that are generated are consistent with accounting principles and procedures. Lastly, the accountants working in Organisations and Institutions within West Kenya Union Conference were asked whether the management performs backup of data or reports in computers and servers upon generation through software.

The findings of the study show a high rating of 4.44 as a mean score and also a standard deviation of 0.83 suggesting that accountants agreed that the management offer enough support in backing up the data and reports in computers and servers upon generation through the SunPlus software. In an average rating of management support for accountants,

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the mean was 4.39 and a standard deviation of 0.42. Therefore, accountants in overall rating agreed that there is management support in regard to generation of quality financial reports in West Kenya Union conferences organisations and institutions of the Seventh-day Adventist Church. The role of management support and information systems has been shown that it influences the quality of financial reports of organizations and institutions.

In a survey, which was conducted among 270 respondents, including users of financial accounting information systems in 76 Ministries of Indonesia, revealed that the top management support plays an important role for an accountant to realise the quality of financial accounting information system. In spite of effective accounting information system, lack of management support results into poor or low quality financial reports (Anggadani, 2015). A study was carried out in Tanzania to examine the effect of top management support and individual factors on the implementation of accounting information systems and its impact on accounting information quality for projects in Tanzania. The study was carried out in non-governmental patient operating entities in different parts of Tanzania. From the results of the study the findings revealed very important information that management support and individual Factor was significantly influencing the accounting information system (Mkonya, Jintian, Nanthuru, & Jinyevu, 2018).

User training and education

User training and education was one of the key variables when studying user characteristics. The study aimed at assessing the level of skills and knowledge that users have to enable them generate quality financial reports. The study acquired data and analysed using descriptive statistics. The findings are presented in table 9.

Table 7: User training and education

Items	N	Minimum	Maximum	Mean	Std. Deviation
I attend regular trainings of SunPlus that enable me produce relevant financial reports to the management.	70	1.00	5.00	3.8286	1.03520
I am educated and well informed about SunPlus, that I am able to generate financial reports that reflect the actual status of my organization.	70	2.00	5.00	4.4143	.71207
I have SunPlus knowledge on how to generate financial reports that are easy for stakeholders and management to comprehend.	70	2.00	5.00	4.3571	.68176
Through training, I am able to use SunPlus to generate financial reports that are consistent and conform to accounting principles.	70	2.00	5.00	4.4714	.63065
Training on SunPlus has enabled me to generate financial reports in time as needed by the management.	70	2.00	5.00	4.4000	.80578
Overall rating of User training and education	70			4.29	0.237

Source: Field data

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Table 7 shows the statistical output report for the user training and education. With a mean score rating of 3.82 and a standard deviation of 1.03, the respondents agreed that they attend regular trainings of SunPlus software and the training enable them to produce relevant financial reports to the management. Similarly, with a mean score of 4.41 and a standard deviation of 0.71 respondents also agreed that they are educated and well informed about SunPlus software and they are able to generate financial reports that reflect the actual status of the organisations. Moreover, the accountants agreed that they have the knowledge of the software on how to generate financial reports that are easy for stakeholders and the management to understand as indicated by a mean of 4.36 and a standard deviation of 0.68. In addition, with a mean rating of 4.47 and a standard deviation of 0.63, respondents agreed that it is through training that they are able to use the software to generate financial reports that are consistent and conform to the accounting principles. The study further revealed that with a mean rating of 4.40 and a standard deviation of 0.81 accountants working in SDA organisations within West Kenya Union conference agreed that they have been trained on SunPlus software use and this training has enabled them to generate financial reports in time as needed by the management. In an overall rating, mean score of 4.29 and a standard deviation of 0.237 the study findings revealed that the overall rating of user training and education was high and therefore, accountants working in a Seventh-Day Adventist organisations within West Kenya Union conference are trained on how to use the software, and possess the required skills to operate the SunPus software functions. In another study, it was found out that there is need for consideration when choosing a software in terms of the quality of financial statements, the cost of training as well as even initial installation and maintenance so that data entry which result into poor quality financial reports can be mitigated (Anaeli, 2019).

SunPlus Characteristics

Financial Control

The researcher also focused on the software's capabilities on financial control. The main aim was to ascertain whether SunPlus system reports can be used to monitor organization's performance and financial activities. The study findings are shown in table 10. Analysis of the data was done descriptively.

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Table 8: Financial Control

Items	N	Minimum	Maximum	Mean	Std. Deviation
The financial reports generated by SunPlus can be used to monitor organization’s performance and financial activities.	70	1.00	5.00	4.5143	.77540
SunPlus software produces accounting records used to prepare, verify and/or audit the financial statements.	70	2.00	5.00	4.5857	.60176
The SunPlus software application allows generation of financial reports that enable organization’s effective implementation of policies and procedure to ensure integrity of financial information.	70	2.00	5.00	4.4286	.64989
SunPlus software generates financial reports that allows proper budgetary processes of the organization.	70	2.00	5.00	4.4857	.63114
SunPlus software financial control abilities	70			4.50	0.66

Source: Field data

Apart from studying the user characteristics, the research also focused on the software characteristics that may influence the quality of financial reports as generated by the accountants. Table 8 shows that the accountants strongly agreed that the financial reports generated by SunPlus accounting software could be used to monitor organization's performance and financial activities with the mean score rating of 4.51 and a standard deviation of 0.78. Furthermore, accountants strongly agreed that SunPlus accounting software produces accounting records that can be used to prepare verify or audit the financial reports. The mean rating was 4.59 and a standard deviation was 0.60. With a mean rating of 4.42 and a standard deviation of 0.64, accountants rated the software application that it can allow generation of financial reports that make organisations effective implementation of policies and procedures to make sure that the integrity of financial information is maintained. Finally, accountants also agreed that the software generate financial reports that allow proper budgetary process of the organisation with a mean rating of 4.49 and a standard deviation of 0.63. The overall rating mean was 4.50 and the standard deviation was 0.66 which implies that accountants strongly agreed that the software has strong abilities for financial control. Financial controls are the procedures, policies, and means by which an organization monitors and controls the direction, allocation, and usage of its financial resources. Financial controls are at the very core of resource management and operational efficiency in any organization (Taylor, 2016). SunPlus accounting software can carry out all the stated functions of financial control according the accountants working SDA organizations and institutions.

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Financial Analysis

Table 9: Financial Analysis

Items	N	Minimum	Maximum	Mean	Std. Deviation
SunPlus software generates financial reports, which are specific to every department within my organization.	70	1.00	5.00	4.2857	.85369
The SunPlus software produces financial reports that reflect the actual status in my organization.	70	1.00	5.00	4.2714	.86680
The financial reports generated by SunPlus shows the definite profitability status of my organization.	70	1.00	5.00	4.1429	.93693
The financial reports as generated by SunPlus have accompanying notes of disclosure.	70	1.00	5.00	4.2429	.90787
SunPlus financial analysis functions	70			4.24	0.89

Source: Field data

In terms of financial analysis as displayed in table 11, the study findings show that respondents agreed that the software could generate financial reports, which are specific to every department within the organisation the mean rating of 4.23 and a standard deviation of 0.85. The study also found out that respondents agreed that the SunPlus software can generate financial reports that reflect the actual status in the organisation with a mean rating of 4.02 and a standard deviation of 0.867. They also agreed that the financial reports generated by the software shows the definite profitability status of the organisations with a mean rating of 4.14 and a standard deviation of 0.94. Finally, the study shows that the financial reports generated by the software usually have accompanying notes of disclosure with a mean score rating of 4.24 and a standard deviation of 0.91 and therefore respondents agreed that the software could perform the task of financial analysis. In overall the financial analysis functions of the software was rated high because the accountants agreed that the software could perform such functions with a mean rating of 4.24 and a standard deviation of 0.89. Therefore, the software is able to process and evaluate SDA institutions and organizations’, projects, budgets, and other finance-related transactions to determine their performance and suitability. Chong and Nizam (2017) studied the effect of accounting information software on business performance among Malaysian firms. The study limited itself to the characteristic of the software which include efficiency, reliability ease-of-use, data quality and accuracy influence. The study presented interesting results that, all variables influenced the business performance. Studies have shown that it is very crucial for any firm to use accounting information system to ensure Survival and sustainability of business because it increases competitive environment besides also improving their business operation competency and efficiency.

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Software Customization

Table 10: Software Customization

Items	N	Minimum	Maximum	Mean	Std. Deviation
The SunPlus system can be easily collaborated/integrated/linked with another system of interest for generation of financial reports.	70	1.00	5.00	3.7571	.95456
The SunPlus software is flexible to adapt to the future changes in financial reporting standards.	70	2.00	5.00	4.0571	.72002
SunPlus generates financial reports, which can be modified to fit the requirements of external audit functions.	70	1.00	5.00	3.9429	.93073
The SunPlus software has specific packages for specific functions for instance audit packages etc.	70	2.00	5.00	3.8000	.84442
The standard SunPlus software can accommodate different business units within an organization for specific functions.	70	2.00	5.00	4.1429	.78548
SunPlus Customization	70			3.94	0.85

Source: Field data

During the study, the researcher also wanted to find out whether SunPlus software can be customised. Table 10 of the study findings revealed that respondents agreed that the software system can be easily collaborated or integrated or even linked with another system of interest for a generation of financial reports as indicated by a mean of 3.76 and a standard deviation of 0.95. Furthermore, respondents also agreed that the software is flexible to adapt to future changes in Financial Reporting standards with a mean reading of 4.06 and a standard deviation of 0.72. In addition, the respondents also agreed that SunPlus software generates financial reports which can be modified to fit to the requirements of external audit functions with a moderate mean rating of 3.94 and a standard deviation of 0.93. The study furthermore revealed that respondents moderately agreed that the SunPlus software has specific packages for specific functions for example audit packages with a mean rating of 3.80 and a standard deviation of 0.84.

Finally, the study findings also showed that the SunPlus software can highly accommodate different business units within an organisation for specific functions with a mean rating and a standard deviation of 4.14 and 0.78 respectively. Overall rating of SunPlus customisation was moderate with a mean score rating of 3.94 and a standard deviation of 0.85. Based on the findings the software may not function entirely to suit the requirements of the SDA organizations and institutions for example financial reports and audit functions. Yürekli and Haşiloğlu (2017) argues that it might be inadequate in process of designing, creating, deploying and maintaining software for a specific set of users, functions or organizations and stated that besides the expectations of the users, there are some effective factors in accounting package programs. Accordingly, the major factor affecting the selection

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of accounting software packages is the characteristics of those packages. Key features of the accounting software package include customization capabilities and financial reporting.

Quality of Financial Reporting

Relevance

The relevance of financial reports as generated by SunPlus accounting software is very important in determining the exact financial status of SDA organizations and institutions within West Kenya Union Conference. The findings of the variable are presented in table 13 after descriptive statistics analysis.

Table 11: Relevance

Items	N	Minimum	Maximum	Mean	Std. Deviation
The use of SunPlus accounting software has increased the speed with which internal and external parties of my organization receive financial statements.	70	2.00	5.00	4.3571	.66016
SunPlus accounting software generates financial statements, which show the exact financial status of my organization.	70	2.00	5.00	4.2429	.85864
SunPlus accounting software generates financial statements, which facilitates the management in making decisions on expansion and procurement of my organization’s assets.	70	2.00	5.00	4.1286	.89962
The SunPlus accounting software generates financial statements that show the quarterly status of my organization in terms of liabilities and sustainability of core business.	70	2.00	5.00	4.1571	.73496
Relevance	70			4.22	0.79

Source: Field data

The present study also wanted to find out the relevance of the software in accounting functions. When accountants were asked whether SunPlus accounting software has increased the speed with which internal and external parties of their organisations receive financial statements, the mean rating was high at 4.36 and a standard deviation of 0.66. This implies that the use of the software has increased the speed on financial reports generation for use by external parties of the organisations. The accountants also agreed with a high rating that the software can generate financial statements which show the exact financial status of the organisation with a mean score rating of 4.24 and a standard deviation of 0.86. Additionally, the study findings revealed that accountants working within West Kenya Union conferences of the Seventh-day Adventist Church agreed that SunPlus accounting software generate financial reports, which can facilitate the management in making decisions on expansion and procurement of their organization's assets. The mean score rating was

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4.13 and a standard deviation was 0.90. In terms of the quarterly status of their organisations financial statements, the study findings revealed that the software can generate financial reports that show the quarterly status of the organisations in terms of liabilities and sustainability of core business, the main rating was 4.16 and the standard deviation was 0.73. In an overall rating of the relevance of the software, the mean rating was high at 4.22 and a standard deviation of 0.79. Hence, the relevance of the SunPlus accounting software according to the accountants working in SDA Organisations and institutions in West Kenya Union conference is rated high.

Relevance is referred to as the capability “of making a difference in the decisions made by users in their capacity as capital providers” (IASB, 2008). In other studies, researchers tend to focus on earnings quality instead of on financial reporting quality. This definition is limited in scope because it neglects non-financial information and it excludes ‘future’ financial information already available to the users of the annual report, for example, on future transactions (Jonas & Blanchet, 2000; Nichols & Wahlen, 2004). Predictive value is considered as the most important indicator of relevance in terms of decision usefulness and measures predictive value as follows: It measures the extent to which annual reports provide forward-looking statements. The information provided is relevant to many users since management has access to private information to generate a forecast that is not available to other stakeholders (Bartov & Mohanram, 2004).

Faithful representation

Financial reports should represent faithfully the status of the SDA organizations and institutions. Table 11 presents the accountant’s perceptions on SunPlus accounting software’s ability to generate financial reports that are complete and verifiable.

Table 1: Faithful representation

Items	N	Minimum	Maximum	Mean	Std. Deviation
SunPlus accounting software generates financial reports that are complete and verifiable.	70	2.00	5.00	4.4286	.64989
Financial statements generated by Suplus accounting software are neutral with fairness.	70	2.00	5.00	4.0429	.92369
The financial statements generated by Suplus accounting software are free from error, omissions, or inaccuracies.	70	1.00	5.00	3.6000	1.06866
SunPlus accounting software generates financial statements which external and internal auditors rely upon and give objective reports from their findings.	70	1.00	5.00	4.4714	.75607
Faithful Representation	70			4.14	0.85

Source: Field data

Table 12 shows the statistical analysis output for faithful representation. In reference to the table, respondents agreed that accounting software generate financial

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reports that are complete and verifiable with a mean score rating of 4.43 and a standard deviation of 0.65. Furthermore, the findings of the study showed that SunPlus accounting software generate financial reports that are neutral and with fairness with the mean rating of 4.04 and a standard deviation of 0.92. The findings further revealed that participants did not have any opinion on the software freeness from errors or omissions or any inaccuracies with a moderate mean rating of 3.60 and a standard deviation of 1.06. This suggests that the software is not free from errors, omissions or inaccuracies. With a mean score rating of 4.47 and a standard deviation of 0.76, accountants agreed with a high rating that the software generates financial statements which external and internal auditors can rely upon and give objective reports from their findings. In an overall rating of 4.14 and a standard deviation of 0.85, respondents agreed that the software has high rating on faithful representation of the organisations and institutions within West Kenya Union conferences.

Consistent with prior literature, faithful representation is measured using five items referring to neutrality, completeness, freedom from material error, and verifiability (Dechow et al., 1996; McMullen, 1996; Beasley, 1996; Rezaee, 2003; Cohen et al., 2004; Sloan, 2001; Jonas & Blanchet, 2000). Botosan (2004) argues that it is difficult to measure faithful representation directly by only assessing the annual report, since information about the actual economic phenomenon is necessary to assure faithful representation. This study further clarified the influence of software on faithful representation rather than relying only on reports that might be inadequate to portray a true financial picture.

Understanding and Access

Financial reports that are generated by accounting software should be understandable especially to the stakeholders. The study aimed at determining the manner in which the financial reports are presented and disclosed as generated using SunPlus software. The findings are presented in table 15.

Table 2: Understanding and Access

Items	N	Minimum	Maximum	Mean	Std. Deviation
The SunPlus accounting software generates financial statements, which are easily understood by stakeholders in my organization.	70	2.00	5.00	3.9857	.97048
The financial reports generated by Sunplus are presented in an organized and orderly manner as required by IASB.	70	2.00	5.00	4.3429	.69960
SunPlus software generates reports in tabular and graphical formats that clarify relationship between figures.	70	2.00	5.00	3.7286	.89962
Sunpus accounting software generates financial statements that show the full disclosure of all necessary information.	70	2.00	5.00	4.0714	.80436
Understanding and Access	70			4.03	0.84

Source: Field data

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One of the objectives of the study was to find out whether SunPlus accounting software generate financial reports that are understandable. The statistical analysis output is shown in table 13. In reference to the findings accountants rated moderately that the SunPlus accounting software generate financial reports, which are easily understood by stakeholders in the organisations, with a mean score rating of 3.99 and a standard deviation of 0.97. In reference to the same table, the study also found out that accountants rated financial reports generated to be organised and orderly as required by the International Accounting Standards Board with the mean rating of 4.34 and standard deviation of 0.70. Additionally, the study also found out that the rating by the accountants on tabular and graphical formats of the financial reports shows that the reports can clarify relationship between figures with the mean rating of 3.73 and a standard deviation of 0.90. The study also reveals that accountants agreed that SunPlus accounting software generate financial reports that show the full disclosure of all necessary information with a mean rating of 4.07 and a standard deviation of 0.80. In overall, understandability was high with a mean rating of 4.03 and a standard deviation of 0.84. Therefore, the software generates financial reports that are understandable by the stakeholders and the management of the Seventh-day Adventist organisations and institutions in West Kenya Union conferences. If the annual report is well organized, it is easier to understand where to search for specific information (Jonas & Blanchet, 2000). Furthermore, disclosure information, and in particular the notes to the balance sheet and income statement, may be valuable in terms of explaining and providing more insight into the reported figures (Beretta & Bozzolan, 2004).

Comparability

The study aimed to determine the level of consistency of financial reports and ascertain whether the financial reports generated by SunPlus software can be compared across departments and entities of the organizations and institutions. The finding of the study is presented in table 16.

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Table 14: Comparability

Items	N	Minimum	Maximum	Mean	Std. Deviation
The financial statements generated by surplus accounting software can be compared across entities that are of same business with my organization.	70	2.00	5.00	4.3143	.75264
It is possible to generate financial statements using SunPlus accounting software that are consistent	70	2.00	5.00	4.4143	.62538
SunPlus Software generate financial reports that are comparable across years and quarters.	70	4.00	5.00	4.4857	.50340
Reports generated by Sulplus software conform to accounting policies and procedures.	70	2.00	5.00	4.4286	.62720
SunPlus accounting system generates reports that can be converted to other formats e.g excel and word for other reporting purposes.	70	1.00	5.00	4.5714	.75319
Comparability	70			4.44	0.65

Source: Field data

Table 14 answers the question whether the financial statements generated by SunPlus accounting software can be compared with other financial statements generated previously. Referring to table 16 the rating by the accountants working in institutions and organisations in West Kenya Union Conferences revealed that the software generates financial reports that can be compared across entities that are of the same business within their organisations, the overall mean rating of this item was 4.31 under the standard deviation was 0.75. In addition, accountants agreed at a high rate that it is possible to generate financial statements using SunPlus accounting software that are consistent with previous financial statement with a mean rating of 4.41 and a standard deviation of 0.63.

Moreover, the study findings showed that the software generates financial reports that are comparable across years and quarters with the mean rating of 4.49 and a standard deviation of 0.50. The accountants also rated high that the reports generated by SunPlus accounting software conform to accounting policies and procedures as indicated by a mean of 4.43 and a standard deviation of 0.63. Similarly, the accountant strongly agreed with a mean rating of 4.60 and a standard deviation of 0.75 that SunPlus accounting system generates reports that can be converted to other formats for example Excel and Word for other reporting purposes. In an overall rating, the comparability of the financial reports generated by the software was high with the mean rating of 4.44 and a standard deviation of 0.65. The study therefore concluded that the comparability of the financial reports as generated by the SunPlus accounting software is high. The users of SunPlus accounting software are able to compare and realize the consistencies in their financial reports between departments and within their organizations and institutions. Comparability not only refers to the consistency of the use of accounting procedures by a single company, it also refers to comparability

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between different companies (IASB, 2008). When assessing the comparability of annual reports of different companies, the accounting policies used, the structure of the annual report, and the explanation of transactions and other events are of special importance (Jonas & Blanchet, 2000).

Timeliness

The study focused on ascertaining the perceptions of the accountants on SunPlus software reporting timeliness. It aimed at understanding whether the financial reports can be generated in time before they lose meaning for decision making by the management. The findings are presented in table 17.

Table 15: Timeliness

Items	N	Minimum	Maximum	Mean	Std. Deviation
Financial statements can be generated easily using preset SunPlus query reports for decision-making purposes in my organization.	70	2.00	5.00	4.4571	.62983
Reports from SunPlus accounting software can be generated at any time and can facilitate timely correction of mispostings.	70	1.00	5.00	4.5143	.69663
SunPlus accounting software generates reports in time for analysis, budgeting and forecasting process.	70	1.00	5.00	4.4429	.69440
SunPlus accounting software produces reports by a click of a button and can also be analyzed easily	70	1.00	5.00	4.2857	.85369
Timeliness	70			4.43	0.79

Source: Field data

Table 15 shows the statistical analysis output report on timeliness. The study wanted to find out whether the software produces financial reports in a timely manner. The study findings revealed that accountants agreed that the financial reports can be generated using pre-set SunPlus software query reports for decision-making purposes in their organisations with a mean reading of 4.46 and a standard deviation of 0.63. In addition to that accountants also strongly agreed that the software can't be used to generate reports at any time and can facilitate timely correction of mis-posting, the mean rating for this item was 4.51 and a standard deviation of 0.70.

The study findings further revealed that accountants agreed that SunPlus accounting software generate financial reports in time for analysis budgeting and forecasting processes, the mean rating for this item was 4.44 and a standard deviation of 0.70. In addition to these, the analysis of the data also revealed that SunPlus accounting software produces reports by a click of a button and can be analysed easily with a mean rating of 4.29 and a standard deviation of 0.85. In overall, the study found out that the rating was high with a mean of 4.43 and a standard deviation of 0.279 suggesting that the software produces financial reports in a timely manner implying

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that the software might not be the cause of varied audit reports among SDA organizations and institutions. The study can confirm from the findings that SunPlus can generate information and avail to decision makers before it loses its capacity to influence decisions. High quality information is an information product that has the characteristics, attributes, or qualities that make the information more valuable. It stated that characteristics of useful and valuable information that can be seen from the dimensions of the time, content and form. The useful information has the characteristics: relevant, timely, accurate, complete and concise (Mkonya et al., 2018).

Conclusion

In conclusion, majority of the respondents had certificate and diploma as their highest level of education. The quality of user, financial control, financial reports was rated highly. There is strong positive relationship between characteristics of Sunplus software users and quality of financial report. Independent and dependent variables are positively and significantly related to each other.

This study therefore indicates that enhancement of user and SunPlus software characteristics will significantly improve the quality of financial reporting of the SDA organizations and institutions within West Kenya Union Conference.

Recommendation from the Study

The dependent and Independent variables are significantly related to each other and therefore in order to improve significantly the quality of financial reporting, the SDA organizations and institutions should consider improving factors that significantly and positively influence user and Software characteristics.

The Accounting Staff within Seventh-Day Adventist institutions and organizations in West Kenya Union conferences are majorly certificate and diploma holders and therefore the management should promote personal education development and training to ensure the staff obtain more financial reporting skills.

Upgrade of SunPlus accounting system is paramount in ensuring quality financial reporting. The management should therefore ensure that this accounting system is regularly upgraded to facilitate quality report generation for effective decision making.

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