

# Effect Of Accounting Information on The Performance of Small and Medium Size Enterprises: A Case Study of Potters Convention Centre Limited)

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**Abstract:** The purpose of this study is to investigate the impact that accounting information has on the operational efficiency of small and medium-sized businesses. The data for the study were collected through the use of a questionnaire. Small and medium-sized firms (SMEs) in the municipality of NingoPrampram, entrepreneurs and business owners or managers in the hotel industry, and in particular the accounting and administrative staff members of Potters Convention Centre Limited make up the population for this study. The primary objective of the research was to conduct an analysis of the role that key performance indicators play in the hospitality industry, with a particular emphasis on the lodging sector. The research incorporates qualitative and quantitative methods. The study's preliminary findings imply several significant implications. First, it was evident from the results that respondents had a reasonable understanding of accounting systems. Second, despite the multiple advantages of financial record-keeping systems, the Potters Convention Center pays little attention to employee training, according to this study. In the meantime, the study was able to identify obstacles that hinder the operations of SMEs. Inadequate financial management skills, the perception of onerous disclosure requirements, and time constraints, among others, were found to have detrimental consequences on the operations of small and medium-sized enterprises (SMEs). The negative perception of high disclosure requirements and time limitations, for instance, has resulted in insufficient information and papers required for tax preparation and getting loan facilities from financial institutions, which has inhibited the growth potential of SMEs.

**Keywords:** Small, Medium, Investigate, Questionnaire, Qualitative, Quantitative.

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## 1. Introduction

Typically, information systems are built and implemented to improve corporate outcomes. The rapid evolution of technology, the dynamism of the business environment, and the rise in customer demand have revolutionized the organization's technical and strategic business activities (Damera, Garilli, & Ricciardi, 2013). The success of organizations depends on their capacity to adapt to changes in their operating market environment. Managers try in this manner to ensure that their organizations successfully adjust to such changes. It has been acknowledged that accounting information systems are a useful instrument for implementing internal and external organizational changes. As a result, many organizations, but especially banks, are compelled to invest in cutting-edge technologies such as Accounting Information Systems (AIS) to meet client demands and remain competitive.

The acceptance and utilization of technical developments in the Nigerian banking industry have seen a substantial transition during the past several decades. Banks in Nigeria have increased their investments in information systems (I.S.) as a basic e-banking instrument capable of contributing significantly to their financial outcomes, particularly in the area of cost-effectiveness (Adewole, 2013). I.S. makes it possible, from a strategic standpoint, to exploit the opportunities offered by technologies such as AIS to expand and improve the products and services offered to bank customers, increase the quality of work processes, and reduce costs through virtualisation of banking services. Accounting information systems provide managers with operationally relevant and timely data to facilitate effective decision-making (Bruno, Iacoviello, &Lazzini, 2015). According to DeLone and McLean (2016), investing is less effective when banks continue to struggle to articulate the beneficial results they aim to achieve from their substantial investments in I.S. However, little focus has been placed on developing a remedy for the rising ineffectiveness of the I.S.

It was discovered that obsolete performance measurement systems generate inaccurate cost figures and performance measurements. Numerous traditional systems have become obsolete due to radical changes in manufacturing technology and philosophy, as well as greater worldwide rivalry and more demanding customers. In response, substantial efforts have been made in both industry and academics to develop and implement new performance measuring systems necessary for decision making. The concept is supported by the notion that corporations and other organizations have a social obligation that extends beyond maximizing profits for shareholders. Imagine if the interests of all stakeholders (management, employees, consumers, suppliers, the government, and larger communities) are not taken into account. In such a scenario, such groups may cease cooperating with a corporation, jeopardizing its future performance.

On the one hand, the globalization of business has resulted from the operational conditions that have altered over the past decade as a result of technological improvements, notably in information technology, and political shifts (Kavi &Ivankovi, 2004b: 134). A suitable performance measuring system assists management in meeting customer requests and achieving organizational objectives (Damonte et al., 1997). Chenhall& Morris (1986) and Mia and Chenhall (1994) state that information is essential since it enables management to make wise decisions, hence leading to greater accomplishments (cf. also Downie, 1997). Therefore, the performance measurement system must provide the requested information to management (Dent, 1996; Govidarajan, 1984; Mia and Chenhall, 1994; Simons, 1990). In the Conceptual Framework for Financial Reporting, the International Accounting Standards Board (IASB) states that the primary purpose of general-purpose financial reporting is to provide investors and

creditors with useful information about the reporting entity so they can make appropriate economic decisions. To achieve this purpose, accounting information must be relevant and accurate in its depiction. Whether or whether this objective is accomplished has become a recurring topic of study in the field of accounting.

Value relevance research is a large body of work that studies the function of accounting information presented through financial statements in market-based economies (Holthausen and Watts, 2001 and Beisland, 2009 provide comprehensive literature reviews on the subject of value relevance). Value relevance is the capacity of accounting information to capture and summarize information that influences a company's value (Francis & Schipper, 1999). Accounting information is useful to an investor if it is reflected in stock prices and stock returns. Accounting information is relevant to a value relevance researcher if it is experimentally linked to financial market stock prices and returns (or changes in these prices and returns). The stronger the link between accounting information and market prices, the greater its value (Filip & Raffournier, 2010).

Accounting is important to the success or failure of modern commercial institutions. Accounting systems are responsible for recording, analyzing, monitoring, and assessing the financial situation of businesses, as well as preparing records required for tax purposes and providing information support for a variety of other organizational responsibilities (Amidu et al., 2011). Accounting information is critical for SMBs. It can assist businesses to handle short-term issues in crucial areas such as costing, expenditure, and cash flow by giving information to enhance monitoring and control (Mitchell et al., 2000; Son et al., 2006). Most economies have been built by small and medium-sized firms (SMEs). They are the greatest employers in developing as well as developed industrial economies. They are viewed as inventive and productive job routes, the strength of large corporations, and the locomotives of the national economy (Carsamer, 2009). SMEs improve the efficiency of a nation's market and make innovative use of limited resources, hence fostering long-term economic growth.

The significance of small and medium-sized firms (SMEs) in economic development is gaining acknowledgement. They are frequently referred to as efficient and prolific job producers, the seeds of large corporations, and the fuel for national economic engines. Even in the most developed industrial economies, the greatest employer is the SME sector, not multinational corporations (Mullineux, 1997). In the majority of nations, the role of small and medium-sized enterprises (SMEs) in the development process remains at the centre of policy discussions. Governments at all levels have launched steps to support the growth of small and medium-sized enterprises (SMEs) (Feeney and Riding, 1997). In Ghana, 90% of firms are small and medium-sized enterprises, which serve as the country's engine (Acolatse, 2012).

Through their contributions to income, employment creation, and ultimately economic growth, they are essentially the economic drivers of Ghana. According to a study undertaken by Aryeetey (2001), Ghana's productive force consists of SMEs. They account for around 85 per cent of manufacturing jobs in Ghana. They are credited as contributing 70% of Ghana's GDP and represent 92% of the country's businesses. Small and medium-sized businesses confront a variety of obstacles. These issues can be summed up as a lack of knowledge because the majority of SMBs lack expertise in managing company records (services, 2011). This issue has led to the demise of the majority of small and medium-sized enterprises, particularly in the Ghanaian municipality of Sunyani, Brong Ahafo. The maintenance of

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records is a vital element of business accounting. It requires the daily collection, analysis, and classification of financial data in the accounting system. (2008). (Hagenimana, 2008). In some circumstances, accounting records may also include a list of an organization's assets and liabilities. This document aids in evaluating the business's success over a specific period, typically at the end of a fiscal year. Maintaining accurate records demonstrates how the transaction was handled and what actions were made to comply with industry standards (Reed, 2010).

According to Longenecker, Moore, Petty, and Palich (2006), an accounting system must provide an accurate and comprehensive report of business operations and transactions, as well as facilitate the comparison of current and prior year's data. It facilitates the use of the financial statement by bankers, potential creditors, and management, as well as the filing of tax returns and regulatory filings. Keeping accurate accounting records reduces the likelihood of error, waste, theft, and employee misconduct and adds considerably to the growth and sustainability of SMEs. Governments are increasingly concerned with supporting the operations of small and medium-sized businesses (SMEs) (Amoako, 2012). They contribute to the growth and economic development of the nation. Small and medium-sized businesses (SMEs) are thought to constitute the backbone of many global economies (Alhassan & Muazu, 2014; Okoli, 2011). According to Amoako, Marfo, Gyabaah, and Gyamfi (2014), the presence of thriving small and medium-sized firms (SMEs) and their contribution to the gross domestic product are major indicators of a thriving economy (GDP).

Alhassan and Muazu (2014) suggested that in addition to creating profits for their owners, SMEs foster innovation and creativity in the business world and employ a large number of people. Even in established industrial countries, the SME sector employs the largest share of workers, as opposed to multinational corporations (Adu, 2013; Quartey & Abor, 2010). It has been established that in 2008, SMEs in Europe employed 90 million people (Bowen, 2009). Globally, Micro, Small, and Medium-Sized Enterprises (MSMEs India, 2006) are regarded as the engine of economic growth to promote equitable development. The key advantage of the sector is its low capital cost and employment potential. In the majority of economies, MSMEs account for more than 90 per cent of all businesses and are credited with the highest employment growth rate and a substantial proportion of industrial production and exports. Over the years, business environments have become increasingly linked and complex due to the unexpected expansion in the number of company functions and operations at diverse workplaces. Essentially, the everyday generation of vast amounts of data and the problems managers face in making good judgments as a result (Leidner& Elam, 1994;

### 1.1 Problem Statement

In the past, lack of government assistance, lack of access to capital, high operational costs, and fierce competition were among the typical problems that limited the growth of small and medium-sized enterprises (Esaete, 2005). However, the existing legal and regulatory framework in Ghana and the expansion in the number of lending institutions have significantly mitigated these issues (Alhassan & Muazu, 2014). However, a comprehensive study on the usefulness of accounting information systems in small and medium-sized enterprises in Ghana over the years has not been undertaken. Even though numerous research on accounting information systems and performance has been undertaken, the focus has been on banking institutions. For instance, Amoako's (2012) research centred on the impact of ICT on banking, whereas Laudon and London's (2007) research was on corporate information

systems. Mia, Rahman, and Debnath (2007) conducted a study on customer behaviour in online banking, while Andoh (1998) examined computing in banking.

Currently, there is minimal information and research on the effectiveness of accounting information systems for small and medium-sized enterprises and large and medium-sized organizations in Ghana and around the world. The research that concentrated on accounting information systems lacked a fundamental understanding of the efficacy of information, as well as an understanding of the unpredictability of the business environment. It has resulted in numerous significant financial performance issues (Beal, 2000). Due to a lack of expertise, numerous small firms failed or feared implementing information technology to increase productivity (Fauster, 2014). The effect of accounting information on the success of small and medium-sized businesses is little understood. The impact of accounting information systems on the performance of small and medium-sized businesses in Ghana must be investigated. This study aims to investigate the impact of accounting information on small and medium-sized businesses (a case study of Potters Convention Centre Limited.)

### **1.3 Objectives of the Study**

- i. To Analyze the function of key performance indicators in the hospitality business, with a focus on lodging.
- ii. To determine what elements, such as Rev Par, Cost per occupied room, Average room rate, etc., affect the performance of the accommodation industry, including Rev Par, Cost per occupied room, and so on.
- iii. To determine if accounting systems utilized by small and medium-sized enterprises adhere to generally accepted accounting standards.
- iv. To discover accounting system issues in small and medium-sized organizations.
- v. To make suggestions about the use of accounting systems.
- vi. To investigate the quality and qualifications of accounting information employees in Ghana's small and medium-sized businesses (a case study of Potters Convention Centre Limited).

### **1.4 Research Questions**

The following research questions will be developed based on the problem statement:

1. Which small and medium-sized businesses employ accounting systems?
2. What challenges do small and medium-sized businesses face while utilizing accounting systems?
3. What recommendations can be implemented to reduce accounting system errors?
4. How skilled and qualified are the accounting information workers in Ghana's small and medium-sized businesses?
5. What are the different performance indicators within the lodging industry?
6. What variables influence the performance of the lodging sector?

## **1.2 Literature Review**

### **1.2.1 Small and Medium Business Defined**

Small and medium enterprises have been described in a variety of ways, including the enterprise's capital, size, and number of employees. Alternatively, the firms' ownership and management, as well as their sales volume. All definitions concur that small and medium-sized firms have a small number of employees and are characterized by a modest quantity of capital and revenue. According to the International Labor Organization (ILO, 1997), no one definition encompasses all aspects of "micro," "small," "medium," and "big." Neither can it be expected to reflect the variations between enterprises, industries, or countries at various stages of growth. The International Accounting Standards Committee Foundation (IASCF) (2007) defines a small and medium-sized enterprise (SME) as an entity that does not have public accountability and, as a result, prepares financial statements for external users that are broad.

### **1.2.2 Overview of SMEs**

Even though numerous attempts have been made to identify SMEs, defining them is fairly difficult. A variety of characteristics, including the size of the economy and its micro and macro development indicators, are utilized by various jurisdictions and economies to define a business as an SME or otherwise. Among other factors, some of the criteria are based on the utilized capital and the level of technology. The definition of SMEs in Africa is based on the economic activities within a certain geographical region (Beyene, 2000; Hallberg, 2004).

### **1.2.3 Accounting Information System**

Evaluation of AIS success and efficacy, which are used interchangeably, has been a common topic of research. A system of interdependent actions, records, and technology designed to collect, process, and report information for decision-making purposes (Hurt, 2013). The efficient integration of accounting software increases the flexibility of information generation, improves the quality of the financial report generated, and delivers timely and accurate information to support the organization's planning and decision making (Roberts & Strikes, 2011; Shagari et al., 2015). Successful AIS deployments in organizations have had a favourable influence on data collection, processing, and dissemination to the target user(s) (Damera et al., 2013). According to Damera et al., there are three stages of AIS integration in organizations: 1) information integration, which states that the data collected or the information produced are managed under a unified database; 2) operational integrations, which involves the linking of business activities of a various unit of the organization; and 3) time integration, which allows different units to carry out operations concurrently; thus, the process of data entry into the system allows the user(s) to enter data only once, thereby reducing the likelihood of errors and duplications. These strategies assist businesses to have a thorough understanding of their chain process.

In addition, it is thought that AIS will not only enhance the efficacy and efficiency of corporate processes and save expenses. It also facilitates global knowledge and new reporting tools and integrates and collaborates across risk and business operations (Bruno et al., 2015). Considering the current nature of I.S., AIS is hardly distinguished from I.S. (Gelinas, Dull, & Wheeler, 2012). According to Mancini, Dameri, and Bonollo (2015), the integration of I.S. and AIS affects the quality and amount of decision-supporting information. The connection between these two parts at the operational level influences the technical features of the system and can also demonstrate its global implications on organizations' accountability procedures. Therefore, accounting information systems are crucial to the creation of value for banks (Bruno et al., 2015).

The empirical study of I.S. has been conducted in a variety of organizations and circumstances. However, the majority of past research on IS success has focused on the general IS as opposed to the specialized IS. Seddon, Graeser, and Willcocks (2002), for instance, investigated the effectiveness of I.S. in Europe and the United States. The study found three groups of factors that influence I.S. effectiveness: 1) systems quality and information quality; 2) perceptual measures of the net benefit of I.S. use; and 3) I.S. behaviour. Elpez and Fink (2006) analyzed I.S. success criteria in three major Western Australian organizations, following Seddon et al.'s analysis of stakeholder views. Their research resulted in the development of a model based on user requirements and demonstrated that information quality and system usability are two of the most crucial criteria of I.S. effectiveness in businesses.

Similar evidence was reported in the Iranian oil sector; Ramezan (2009) demonstrated that there is a substantial association between system quality and information quality and the effectiveness of information systems. These studies indicate that user perceptions of quality measurements play an important role in determining the effectiveness of a system. In contrast, the absence of crucial metrics of success could be damaging to the effectiveness of the system. According to Bentley et al. (2013), a lack of system specification and communication inside the system indicates poor data quality. I.S. inefficiency was caused by the inflexibility of the systems and ineffective system management (failure). In addition, Kanungo, Duda, and Srinivas (1999) found that easing information retrieval, enhancing product and service quality, and minimizing errors in system functional areas have a substantial impact on the effectiveness of I.S. In addition, the study found that enhancing system integration is the most significant contributor to the effectiveness of the I.S.

Gorla et al. (2010) and Hien et al. (2014) found that information quality, system quality, and service quality have a substantial impact on AIS efficacy, in contrast to the previous studies that only examined one or two of the quality variables. Basel, Bakar, and Omar (2016) emphasized that these three characteristics were crucial to the success of AIS in banks. Thus, AIS is regarded as a crucial managerial decision-making instrument capable of processing accounting-related data for banks (Bonollo, Lazzine, & Merli, 2015). While recognising the contributions of these studies to the IS literature, the focus appears to have been on general IS evaluation. In addition, the majority of research has examined the efficiency of I.S. at the technical level by assessing one or two success measures (information and system quality). However, measurement of IS effectiveness would be insufficient without service quality metrics (DeLone & McLean, 2003). Incorporating the three-quality metrics (information, system, and service quality) into the Ghanaian hospitality business, this study will close the gap in the literature. The subsequent section will explore AIS subsystems after a preliminary study of past investigations.

#### **1.2.4 Types of Accounting Information Systems**

An accounting information system provides managers with transaction processing services, reporting, and decision-making information. According to Hall (2010), AIS is composed of three primary subsystems:

1. The transaction processing system helps organizations record their everyday business activity and generates reports for decision-making purposes.
2. The general ledger/financial reporting systems that aid organizations in producing traditional financial statements, such as cash flow statements, balance sheets, and other legally mandated reports; and

3. The management reporting system provides internal managers with information (reports) for decision-making purposes.

The general ledger and financial reporting systems are closely related and frequently interchangeable subsystems. Due to their interdependence in processing commercial transactions, they are nevertheless regarded as a single integrated system. The general ledger is a hub connected to the various systems of the company using information flows. Transaction cycles simultaneously process distinct occurrences that are recorded in special journals and subsidiary accounts. These transaction flows are summed up in the general ledger system and constitute inputs for the management reporting and financial reporting systems (Hall, 2010). The financial reporting system measures and reports the organization's financial resource position and any changes to that position. It is referred to as mandatory reporting because it is required by law. Hall et al., 2010). It is the responsibility of management to provide stewardship information to external parties so that they can evaluate organizational performance during the period and make comparisons amongst organizations (Hall, 2010).

### **1.2.5 Importance of Accounting Information Systems**

Banks have made ICT deployment one of their most important initiatives for competitive advantage and long-term success. Banks must quickly comprehend the needs of their customers and the alterations in the market environment. Therefore, effective AIS provides numerous benefits to a firm. May, Dhillon, and Caldeira (2012) identified the following four essential system benefits: 1) reducing costs, 2) enhancing products and services, 3) enhancing the firm's interaction with its consumers, and 4) enabling the organization to realize the anticipated benefits of the systems. Moreover, according to Bach et al. (2011), a successful AIS system enables an organization to increase operational effectiveness and efficiency. An accounting information system improves job quality, enabling the business to address difficult challenges, and facilitates departmental integration. In addition, it allows businesses to compete favourably in the market environment. In addition, AIS promotes the interchange of data between programs, helps businesses align their subsystems, and delivers efficient and effective service delivery systems overall (Al-Khozendar, Assumpcao, &Campeanu, 2014).

## **1.3 Theoretical Framework**

### **1.3.1 The I.S. Success Model**

DeLone and McLean (1992) introduced the I.S. success model and the I.S. research framework for measuring system success in an organization. They identified six interconnected success factors for information systems: system quality, information quality, use, user satisfaction, individual impacts, and organizational impacts. The model provided a classification scheme for the several I.S. success measurements and proposed a temporal and causal link between success dimensions (Petter & McLean, 2009). The initial I.S. success model was revised in 2003 in response to feedback from scholars in the I.S. system domain. Taking into account the rapid developments in information technology, DeLone and McLean's revised model was intended to enhance its utility (I.T.). They incorporated service quality as a vital aspect of I.S.'s success. The inclusion of service quality highlights the significance of service and support in a flourishing e-commerce system (Petter, DeLone, & McLean, 2008).

Similarly, the objective to assess user attitudes and integrate individual and organizational influence was introduced. This model contributes significantly to the development of effective e-commerce systems by

offering multidimensional constructs and a research model for the causal link between the constructs (Lin & Lee, 2006). Prior research has sought to experimentally validate the model and discovered evidence of its significance to the success of businesses (Gorla et al., 2010; Rai, Long, & Welker, 2008; Sabherwal, Jeyaraj, &Chowa, 2006; Seddon, 1997). Various empirical investigations on the implementation of I.S. success models in various contexts and situations demonstrate that the model is widely recognized among I.S. experts. This study applies the updated I.S. model of success to the Ghanaian hotel industry. The current study focuses on the three-quality metrics (system quality, information quality, and service quality), which are deemed critical for evaluating the efficacy of AIS in Ghana, where continuous system failure has been reported. Bernroider (2008) concluded that combining and analyzing the quality metrics in a single model could result in a valid method for measuring the effectiveness of an AIS. This supports what we just stated.

## **2. Method**

This part of the paper highlights the materials and methods applied in the study. It gives a background of the study area, research design and study variables. It also accounts for the population, samples and sampling approaches and instruments exploded in collecting the data. It also deals with the ethical considerations taken into account in the conduct of the study as well as constraints or limitations of the study.

### **2.1 Research Design**

This study used a descriptive survey to sample the perspectives and opinions of SME owners. The type of research questions we intend to answer dictates the sort of research method required to conduct an accurate evaluation of the subject at hand. Descriptive studies are primarily focused on determining "what is," which can be applied to examining the questions that the paper should answer. According to Ary, Jacobs, and Rezavieh (2002), a survey enables researchers to collect information from a representative sample of individuals very rapidly and affordably. This is used to identify and evaluate the factors that influence or control small and medium-sized businesses (SMEs). In addition, the descriptive survey is deemed the most suitable method for doing this research because it focuses on the current state of affairs (Creswell, 2012). Because descriptive survey research entails describing, recording, evaluating, and interpreting conditions, it may be valuable for studying a situation.

Again, Creswell (2002) indicates that a survey can be conducted quickly. To describe the population's attitudes, opinions, habits, or attributes, researchers perform a survey of a representative sample of the entire population. The survey is also suited for the study because it will sample the present perspectives, attitudes, and opinions of SME owners. Since the primary objective of the study is to analyze accounting and record-keeping systems, a cross-sectional study design necessitated that the researcher collects data from nearly all industry stakeholders in the municipality to conduct a critical effect evaluation.

### **2.2 Population of the Study**

The study population consists of small and medium-sized enterprises (SMEs) in the municipality of NingoPrampram, entrepreneurs and business owners or managers in the hotel industry, particularly the accounting and administrative employees of Potters Convention Centre Limited. According to a study conducted by Parahoo in 1997, the population is the entire number of individuals, entities, or organizations from whose data can be collected.

### **2.3 Sample Size and Sampling Technique**

This study combines both simple and purposeful random sampling strategies to identify participants. The proprietors or managers of SMEs are purposefully sampled because they have enough knowledge and expertise in SME management. According to Creswell (2002), in purposive sampling, researchers actively select individuals and locations to learn about or comprehend a phenomenon. Polit et al. (2001) define sample size as a percentage of a population. In light of this, fifty (50) respondents will be selected at random for the study. This is because the population is greater than seventy (70), and a sample size of fifty (50) respondents is sufficient for our research. The sample size for the investigations was determined by the cost, time, or ease of data collection, as well as the need for sufficient data for our research. Thus, the research will generate an adequate sample for a certain purpose. Potters Convention Centre Limited in the NingoPrampram Municipality, which has been in operation for more than five (5) years, will be the sole subject of this study.

### **2.4 Source of Data**

To achieve its objectives, the paper uses both primary and secondary sources of information. This follows Saunders et alwork. 's (2007).

#### **2.4.1 Primary Data**

Primarily, interview guides and structured questionnaires were utilized to collect primary data for the study. The guide assisted the interviewer in pacing the session and making it more systematic and thorough. The structured questionnaire will be used to collect respondents' ideas and opinions. Primary data is trustworthy since it is typically objective and gathered directly from the source for this investigation. In addition, it provides more recent information about a research issue than secondary data. The researcher utilized primary data to acquire precise information that will be used to answer the study questions.

#### **2.4.2 Secondary Data**

Several secondary data are used to supplement the interview and questionnaire replies with extra information about the subject. The secondary data source consists of published and unpublished articles, theses, journals, books, and further reports. On the other hand, secondary data is inexpensive, making its utilization convenient for researchers. As part of this investigation, we will examine the financial statement of Porter's Convention Center.

### **2.5 Data Collection Tools and Techniques**

To collect information from respondents, the study uses both open-ended and closed-ended questionnaires, as well as formal and informal interviews. Using questionnaires, the study uses both qualitative and quantitative methodologies to collect primary data. According to Ary, Jacobs, and Rezavieh (2002), the two basic methods of data collection in survey research are interviews and questionnaires. The interview guide's principal data gathering instrument is a questionnaire. The guide included both semi-structured and organized sections. The open-ended questions provide respondents with greater latitude to express their ideas, opinions, and suggestions, while the closed questions help researchers obtain specific responses. All sampled respondents are questioned to collect information regarding their record-keeping abilities, their attitudes toward bookkeeping, and the consequences of

record-keeping on the success and stability of their businesses. According to Orodho (2005), interview guides can capture a substantial amount of data in a reasonable amount of time.

## 2.6 Data Processing and Analysis

The raw data from individuals and institutions involved in SMEs, such as NingoPrampram and Porters Convention Centre Limited, was analyzed using Microsoft computer tools such as Excel and SPSS. This will aid in the conversion of data into descriptive statistics such as graphs, charts, ratios, and frequencies, among other things.

## 3. Findings and Discussions

This section shows how questionnaires were used to collect data from the field (Potters Convention Centre Limited). These are analyzed and graphical representations are used to emphasize responses from respondents. This section summarizes the information provided by the respondents.

### 3.1 Demographic Data

Gender, academic qualifications, and years at the post were all questioned in the demographic data. All (50) respondents were chosen from Potters Convention Center Limited's NingoPrampram branch from a population of twenty-four (50). There were twelve (12) girls and forty-eight (48) males when it came to gender. Table 1 provides more information.

*Table 4.1: Gender Distribution (GENDER)*

	Frequency	Percent	Valid Percent	Cumulative Percent
female	31	62.0	62.0	62.0
Valid male	19	38.0	38.0	100.0
Total	50	100.0	100.0	

Source: field survey June 2021

Table 4.1 shows that 31 of the respondents were females, accounting for 62 per cent of the total number of participants, while 19 were males, accounting for 38 per cent. This reveals that males outnumbered females in this study, which could be attributable to the business in which Potters Convention Center Limited operates. Potters Convention Center Limited is a hospitality organization, and males are typically favoured over females in the hospitality industry due to the nature of their profession.

### 3.2 Professional Qualification of Respondent

The purpose of this survey was to determine the greatest level of qualification among the various respondents in the research region, and the results are as follows:

*Table 4.2: Professional Qualification (educational level of respondents)*

	Frequency	Percent	Valid Percent	Cumulative Percent
1 <sup>st</sup> Degree	19	38	38	38
Diploma	15	30	30	68
Valid Second Degree	2	4	4	72
O level	12	24	24	96
ICAG	2	4	4	100.0
Total	50	100.0	100.0	

Source: field survey June 2021

Nineteen (19) respondents had a first degree, according to the graph. In contrast, fifteen (15) respondents had a diploma, two (2) had a second-degree qualification, twelve (12) had a level qualification, and two (1) had a professional qualification (ICAG). The table shows that the organization (Potters Convention Center Limited) has many degrees of qualified individuals to assist with the institution's day-to-day operations.

### 3.3 Number of Years Spent at Potters Convention Center limited

This was done to find out how long respondents had been at their current job; the results are as follows:

*Table4.3: Number of Years Spent at Potters Convention Center limited (How long have you been with the organisation?)*

	Frequency	Percent	Valid Percent	Cumulative Percent
0-5 years	15	30	30	30
Valid 6-10 years	12	24	24	54
11 years and above	23	46	46	100.0
Total	50	100.0	100.0	

Source: field survey June 2021

Table 4.3 shows that the majority of respondents, twenty-three (23) representing 46 per cent of the population, had worked for the company for 11 years or more, and twelve (12) representing 24 per cent of the population had worked for the company for 6-10 years, and fifteen (15) respondents representing 30 per cent had worked for the company for 0-5 years. This reveals that the majority of respondents have worked for the organization for at least eleven (11) years and have a wealth of information for this study.

### 3.4 Accounting Knowledge

This was to find out the accounting knowledge of respondents, and the answers are illustrated as follows;

*Table 4. Descriptive Statistics Accounting Knowledge)*

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting knowledge is necessary for proper records of transactions and processing.	50	1	5	4.80	1.186
Accounting knowledge saves time and costs in record keeping	50	1	5	4.90	1.062
Accounting knowledge is a significant element to implement an accounting information system.	50	1	5	4.07	.944
Proper accounting knowledge is a necessity	50	1	5	4.01	1.081
I believe that good accounting knowledge can increase organisational performance	50	1	5	4.87	1.106
Valid N (listwise)	50				

Source: field survey June 2021

To achieve a mean of 4.80 (average score), which denotes a 'Agree,' the component of proper accounting knowledge must be observed frequently. This indicates that respondents agreed that proper accounting expertise is required. Accounting knowledge is important for proper records of transactions and processing has a mean = of 4.90, suggesting that accounting knowledge is necessary for proper records of transactions and processing, according to the respondents' knowledge. Accounting knowledge, according to statistics, saves time and money in record keeping. Accounting knowledge is an important component in implementing an accounting information system. Good accounting knowledge, in my opinion, can improve organizational performance by a factor of 4.07 to 4.87. This suggests that respondents agree that accounting knowledge is required for the effective application of accounting information systems.

*Table 4.5: Descriptive Statistics (Management Support System)*

	N	Minimum	Maximum	Mean	Std. Deviation
Management support is a pre-condition to implement an accounting information system	50	1	5	4.77	1.165
Management should always support to implement of a proper accounting system	50	1	5	4.90	.885
Accounting information needs to be updated and recorded properly	50	2	5	4.77	.935
Management should invest in implementing and operating a proper accounting information system in their entities	50	2	5	4.90	.865
A proper and effective accounting system can reduce inefficiency and increase performance	50	2	5	4.90	.845
Valid N (list wise)	50				

Source: Field Research June 2021

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A management support system's statistics result suggests a strong agreement. This is how respondents felt about a management support system. Management support is a pre-condition for implementing an accounting information system received a mean score of 4.77, indicating that respondents agree that AIS offers accurate and valid information. According to the data, respondents agreed that management should always support the implementation of a proper accounting system with a mean score of 4.9. Accounting information must be updated and recorded correctly. Management should invest in putting in place and maintaining a proper accounting information system in their organizations. With a difference of 0.13, a proper and effective accounting system can minimize inefficiencies and boost performance. This shows that the above comments about accuracy are in agreement.

### 3.5 Record-keeping performance (RKP)

*Table 4.6: Descriptive Statistics (Record-keeping performance)*

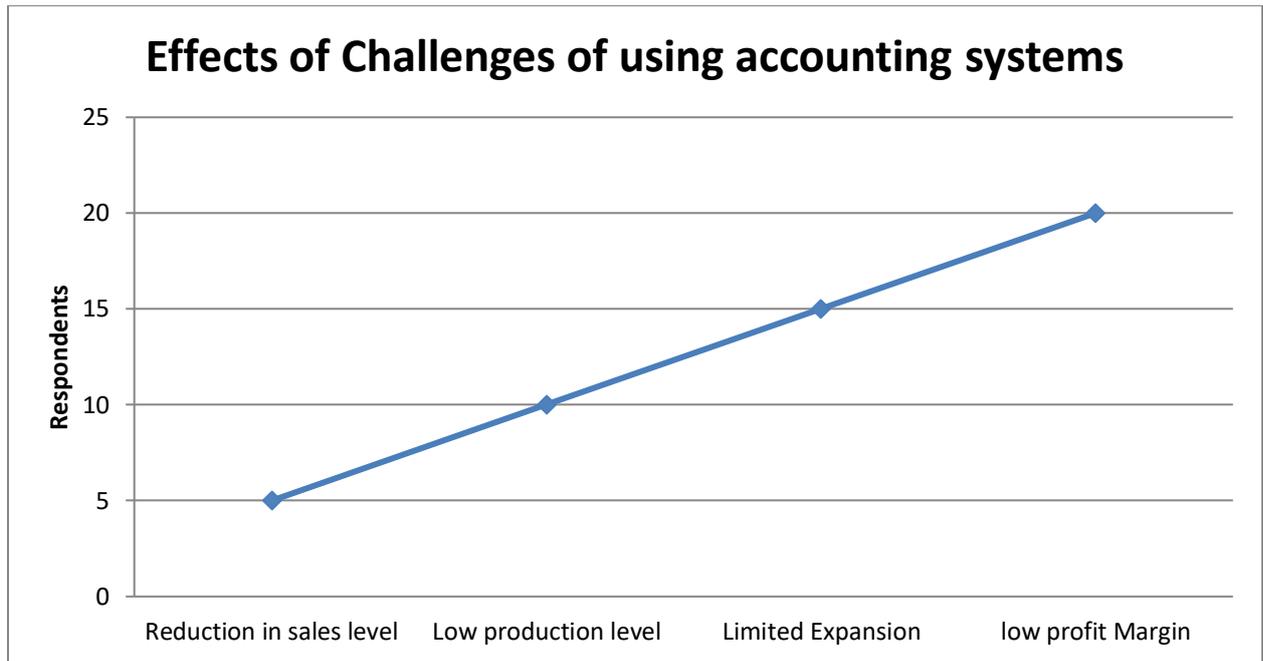
	N	Minimum	Maximum	Mean	Std. Deviation
Maintaining proper records can increase efficiency and reduce cost	50	1	5	4.77	1.104
Maintaining proper records helps to check the tax position of the firm accurately	50	1	5	4.93	1.202
It makes it easy to get a bank loan or overdraft	50	2	5	4.00	.983
Enables you to manage your business and make it grow	30	2	5	4.70	.988
Accounting information performs work very fast	30	1	5	4.63	.999
Valid N (list wise)	30				

Source: Field Research June 2021

The results of the study suggest that the respondents agreed (mean: 4.77-4.70) with the assertions about keeping appropriate records increasing efficiency and lowering costs. It suggests that the majority of respondents believe that keeping accurate records can improve efficiency and lower expenses. Maintaining accurate records assists in accurately checking the firm's tax status, making it easier to obtain a bank loan or overdraft, allowing you to manage and grow your business, and accounting information performs work quickly. With an average mean of 4.70, the assertions relating to all generated data are in complete accord, indicating financial performance.

Ignorance is one of the major problems in implementing accounting systems; according to the respondents, ignorance in preparing accounting records accounts for 36% of the challenges. They were followed by 26% who said that preparing financial statements and keeping financial records costs a lot of money. Twenty per cent of respondents claimed that they were pressured to reveal some critical information (Excessive disclosures) and that they were not ready to do so. Some respondents (18%) indicated that money management is something that everyone should know. Meanwhile, all of the aforementioned are Potters Convention Centre's limited obstacles in terms of using an accounting system.

Figure 1. Effects of challenges of using accounting systems



Source: field survey June 2021

The implications of the issues Potters Convention Center Limited faced in employing accounting record-keeping systems can be seen in Figure 6 above; there was a generally unfavourable impact on Potters Convention Center Limited's operations. As previously stated, the majority of respondents cited a poor profit margin, limited expansion, low production level, and a decrease in sales volume. The findings are consistent with Goltz (2011), who identified bad accounting as one of the top 10 reasons small firms fail. According to Jones, "proper record-keeping helps SMEs be efficient in keeping track of their business operations and helping them survive" (2012)

### 3.6 Understandability

Table 4.7: Descriptive Statistics (Understandability)

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting information produces an output that is more capable of being understandable by users	50	1	5	4.90	1.029
Accounting information produces output more capable of comparison with previous financial statement	50	1	5	4.87	1.167
Accounting information produces output more capable of comparison with financial statements or competing organisations.	50	1	5	4.80	.925
Accounting information produces output capable enough for budgeting	50	1	5	4.83	1.020
AIS produces output capable enough of being used to calculate the financial performance	50	1	5	4.73	1.048
Valid N (listwise)	50				

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Source: Field Research June 2021

The frequency of observing the component of output understandability created by accounting information presentation of data that produces output that is more capable of being understood by users appears to indicate 4.90 (average score), which denotes a 'Agree'. This indicates that respondents believe AIS creates material that is more easily understood by users. Accounting information creates output that is more comparable to a previous financial statement, with a mean of 4.80, suggesting that accounting produces output that is more comparable to a previous financial statement, according to the respondents' knowledge. Accounting information produces output that is more capable of comparison with financial statements or competing organizations, accounting information produces output that is suitable for budgeting, and AIS produces output that is suitable for calculating the financial performance range of 4.80 – 4.73.

### 3.7 Operational Performance

*Table 4. 8: Descriptive Statistics (Operational Performance)*

	N	Minimum	Maximum	Mean	Std. Deviation
AIS minimise the cost of recording and interpretation of data.	30	1	5	3.93	1.112
AIS contribute to inventory management.	30	1	5	3.90	1.155
AIS contribute to quality control.	30	1	5	3.57	1.223
AIS help in reducing the costs of production.	30	2	5	4.00	.983
AIS has met the needs and demands of customers	30	1	5	3.80	.997
Valid N (list wise)	30				

Source: Field Research June 2021

The frequency of observance of the component of operational performance of output produced by an accounting information system that minimizes the cost of recording and interpretation of data has a mean of 4.93 (average score), indicating a 'Agree'. This indicates that the majority of respondents believe accounting information systems reduce the cost of data recording and interpretation. With a mean of 4.90, accounting information systems contribute to inventory management, showing that accounting information contributes to inventory management to the respondents' understanding. Customers' wants and requests range between a mean=4.80-4.57, according to statistics on accounting information contributing to quality control, as AIS helps minimize production and accounting information costs.

### 4.9 Evaluation of the operational performance of accounting information system

The accounting information system's operational performance was evaluated using regression analysis utilizing SPSS software. Increased accounting information and reduced recording costs are among the five dependent factors that have been discovered. Accounting information, or data interpretation, helps with inventory management, quality control, and recording production costs, and accounting information has matched customer wants and desires. The operational performance was identified as the dependent variable.

The combined influence of understandability on the operational performance of manufacturing enterprises in Ghana is statistically significant, according to table 9, which is an ANOVA table. The  $F$  statistics of 31.531 and the  $p$ -value of .000 support this. In comparison to the typical criteria of 10.834  $F$  statistics, we can state that our model is well fitted (Armstrong M. 2000).

*Table 4.9. ANOVA*

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	18.454	4	4.614	31.531	.000 <sup>b</sup>
Residual	3.658	25	.146		
Total	22.112	29			

*a. Dependent Variable: OPERATIONAL PERFORMANCE*

*b. Predictors: (Constant), ACCOUNTING KNOWLEDGE, MANAGEMENT SUPPORT, RECORD KEEPING PERFORMANCE, UNDERSTANDABILITY*

The results revealed a significant association between understandability and operational performance, as indicated by the model summary in the table. Our model explains as much as 83.5 per cent of the variance in operational performance by minimizing the cost of capturing and analyzing data using accounting information, as indicated by the R square value of 83.5 per cent.

*Table 4.10 Model Summary*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.914 <sup>a</sup>	.835	.808	.3825154

*a. Predictors: (Constant), ACCOUNTING KNOWLEDGE, MANAGEMENT SUPPORT, RECORD KEEPING PERFORMANCE, UNDERSTANDABILITY*

*Table 4.11 Coefficients*

Model	Unstandardised Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.428	.361		1.186	.247
ACCOUNTING KNOW.	.435	.168	.451	2.596	.016
MANAGEMENT SUP.	-.036	.183	-.037	-.199	.844
RECORDS KEEPING	-.044	.212	-.039	-.209	.836
UNDERSTANDABILITY	.540	.185	.564	2.926	.007

*a. Dependent Variable: OPERATIONAL PERFORMANCE*

### Coefficients and significance of the model

The correlation coefficient,  $t$  statistics, significance test, and beta value were used to determine the individual signature of the five independent variables on the effect of accounting information on

the performance of small and medium enterprises in Ghana (A Case Study of Porters Convention Centre Limited).

### **Increase Meantime-Between-Failure**

Regarding increased MBF, there is a high association between increased MBF and operational performance. With a correlation coefficient of 0.428 and t statics of 1.186, we infer that the variable is statistically stable. If the mean time between failure increases by one unit, operational performance is projected to rise by 0.428 units, assuming all other factors remain the same. This also reveals a favourable correlation between an increase in MBF and operational performance.

## **4. Conclusion**

The study's preliminary findings imply several significant implications. First, it was evident from the results that respondents had a reasonable understanding of accounting systems. Second, despite the multiple advantages of financial record-keeping systems, the Potters Convention Center pays little attention to employee training, according to this study. In the meantime, the study was able to identify obstacles that hinder the operations of SMEs. Inadequate financial management skills, the perception of onerous disclosure requirements, and time constraints, among others, were found to have detrimental consequences on the operations of small and medium-sized enterprises (SMEs). The negative perception of high disclosure requirements and time limitations, for instance, has resulted in insufficient information and papers required for tax preparation and getting loan facilities from financial institutions, which has inhibited the growth potential of SMEs.

### **4.1 Recommendation**

The study makes the following recommendations based on the findings' deductions and implications. In the first place, for improved decision-making and performance at Potters Convention Center Limited. The National Board for Small Scale Industries (NBSSI) should partner with other NGOs to establish training organizations that provide SMEs Operators with low-cost accounting training. Refresher courses, such as training to utilize various accounting software and packages such as QuickBooks, Microsoft Office, Tally, and Pastel, must be organized to keep personnel up-to-date on storing accounting information in a market that is constantly expanding. The analysis found that the majority of employees had a basic understanding of accounting systems. To facilitate the successful deployment of an accounting information system, the Potter Convention Center Limited should assist its employees in acquiring essential accounting system-related competencies. This will also enable employees to contribute significantly to the success of the organization.

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