

WOLKITE UNIVERSITY

COLLEGE OF BUSSINESS AND ECONOMICS

DEPARTMENT OF ACCOUNTING AND FINANCE

Role of Accounting Information System in Decsion Making (A Case Study of Debub Global Bank In Worabe Branch)

A Research Paper Submitted to Department of Accounting and Finance for the Partial Fulfillment of the Requirement of Bachelor of Art Degree in Accounting and Finance

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Abstract

This study examines the role of accounting information system in decision making (case study of Debub global bank in Worabe branch). Accounting information system is the most important requirement for decision makers to achieve the banks objectives. Availability of adequate accounting information system plays a great role in decision making process such as to decide the lending and borrowing policy of the bank. Every bank worker should know the role of accounting information's in decision making process. The specific objectives are also the assess how accounting information system is reported to decision makers to evaluate how decision makers use accounting information system in decision making process and to identify the factors that hinder the role of accounting information system not to play its role in decision making process. To evaluate and examine this problem the study adopts census of complete numeration to collect data from workers of the bank. The collected data were primary data and secondary source of data. The study mainly used the primary source include questionnaires and unstructured interviewees and Secondary data has been collected from literature and journals. In addition to this the study used mixed Research design and the collected data was analyzed and interpreted with explanation. Finally, summary of major findings taken from the study financial and managerial accounting information system are used for banks decision making and the majority of the respondents agreed on its difficult to get easily available accounting information system to decision making. Finally recommended that, the accounting information system plays a vital role in decision making process of one organization. DGB accounting information system should be relevant for decision makers and the bank should create awareness and improve its functional workers in the use of accounting information system in decision making process and to overcome a problem identified a constructive recommendation would be made DGB should check the information disperse in the company in order to minimize the knowledge gap.

Key words: Decsion Making, Debub Global Bank, Accounting Information System

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List of Abbreviations

AIS	Accounting Information System
IS	Information System
DGB	Debub Global Bank
CIS	Computerized Information System
EEPS	Ethiopian Electric Power Corporation
USAID	United State of America International Development
AIB	Anbesa international bank

Chapter One

1.1 Background of the Study

The accounting information system (AIS) has traditionally focused on collecting, processing, and communicating finance oriented information to a company's external parties (such as investors, creditors and tax agencies) and internal parties (principally management). Today, however, AIS is concerned with non-financial as well as financial data and information. AIS have two positive effects regarding the relation between accounting information technology relevance and production of quality information in the banking industry. First, accounting information technology can reduce banks' operational costs (the cost advantage). Second, accounting information technology can facilitate transactions among customers within the same and different network (the network effect). It cannot be denied that the advancement of information technology was a necessity of the current era. Businesses need to adopt and embrace new technologies to provide excellent business operation and services to their clients Information, therefore, the data that have been processed into meaningful and usable form, and it contains knowledge that reduces uncertainly in particular situation(Senn,1999).

AIS have become inevitable to distinguish between entities using information technology in their productive and service activities and those still using material systems. Efficient accounting systems should be featured with several characteristics, the most important of which are: system reliability, flexibility and simplicity" (Greensteina and Vasarhelyi, 2002). Information system (IS) as a interrelated group of mechanism that collect, receive, process, save, and allocate information to support decision-making and controlling an organization (Laudon, 2012). In addition, it helps managers and workers to look at troubles and create new products. Information technology is known as the electronic resources to assemble, process, store, and broadcast information (Duncombe, 2007).

Accounting information is a part of day-to-day life and necessary to understand the accuracy of financial situation of any organization. It is also used as the basis for making business related decisions. Since planned decisions have a long-term effect on the business, therefore it is important to analyze accounting information for producing a better strategic assessment. Normally top management takes this kind of long-term planned decisions and allocates

company's core assets to achieve that goal (Eugenial and Tiberius, 2013). Strategic decisions are among the most distinctive results in anorganization, and company uses these for determining the goals and direction for long-term company development. Top management is involved in these sorts of decisions. A wrong strategic decision has far-reaching and has a negative effects on the company. This ultimately puts a lot of responsibility on the shoulders of the strategic decision maker (Tunji, 2012).

Benefits of accounting information system can be evaluated by its role on improvement of decision-making process, quality of accounting information, performance evaluation, internal controls and facilitating company's transactions (Bolon, 1998). The appropriate design of AIS supports business strategies in ways that increasing the organizational performance (Chenhall, 2003). It is considered as one of the current issues that begin to reflect the significance of using technically processed information to serve several aspects in the society (Avolio et al. 2001) "These technologies led to reducing the in general costs of banking operations" (Jones, 2001).

An important question in the field of accounting and management decision-making concerns the fit of AIS with organizational requirements for information communication and control (Nicolaou, 2000). According to Hadi (2014), accounting information helps a company in providing processed information. This processed information helps the management in taking a decision and which has a great role on organizational profitability. Good information presents better way to take managerial decision and adequate internal control. These studies try to evaluate the role of accounting information systems in supporting decisions in DGB by providing reliable, relevance and high quality accounting information.

1.2 Statement of the Problem

AIS as one of the most critical systems in the organization has also changed its way of capturing, processing, storing and distributing information. Nowadays, more and more digital and on-line information is utilized in the AIS. Organizations need to take an action, which put such systems at the forefront, and consider both the system and the human related factors while managing their AIS. In managing an organization and implementing an internal control system, the role of AIS is crucial (Asse, 2007, PP.153-175).

In managing an organization and implementing an internal control system the role of accounting AIS is crucial. An important question in the field of accounting and management decision making concerns the fit of AIS with organizational requirements for information communication and control. Although the information generated from AIS can be effective in decision-making process, purchase, installation and usage of such a system are beneficial when the benefits exceed its costs. Huber, (1990) agrees that automated AIS aids decision making for management of organizations. Benefits of AIS can be evaluated by its role on improvement of decision making process, quality of accounting information, performance evaluation, internal controls and facilitating companies' transactions. Regarding the above five characteristics, the effectiveness of AIS is highly important for all the firms. Appropriate review between designing of AIS and performance of commercial units by analyzing strategies explain that high performance of commercial units depends on a wide range of AIS (Boulianne, 2007).

In addition to this the study was concern how decision makers use accounting information system in decision making efficiently. Efficient accounting information system would use for them to now the performance of the bank and its current and future situations to identify and also The major problems in banking sector are lack of utilize accounting information system and mismanagement of the accounting information technology resulted from technological problems, communication problems, training and maintenance problems(Awe, 2002). Effective AIS is essential to any organization's long run success. Without a means of monitoring the events that occur, there is no way to determine how well the organization is performing (Romney, 2003).

According to USAID (2006) AIS is useful if it has a potential for making administrative decision otherwise it misleads the users idea and also that lead them to decide wrong decisions, and that may be the cause for bankruptcy or loss of the organization. In Ethiopian organization this problem is visible; they do not utilize AIS as tool for the administration decision making purpose. Adequate accounting information plays a general role in decision making process of the organization. Such as to decide the lending and borrowing policy of the bank. The problems commonly occur when accounting information is not used and does not play its role well are the management has difficult to decide the lending and borrowing policy of the bank as well as forecasting the bank out comes in the future. The resulting statistical reports can be used

internally by management or externally by other investors' parties including investors, creditors and tax authorities (Bogale, 2008).

Accordingly, the said failure may result into low productivity, loss of the accounting information technology, inventory as well as loss of important and confidential data. The other problem is the experience and awareness on the importance of AIS by the employees. Therefore based on the above facts this study tries to examine the role of AIS on decision making in the case of DGB in Worabe branch.

1.3 Research Questions

RQ1. How AIS plays its important role in decision making process?

RQ2. How decision makers use AIS in decision making process?

RQ3. Did DGB use AIS effectively for decision making?

RQ4. Does a knowledge gap exist on the use of AIS between different levels of management?

1.4 Objective of the Study

1.4.1 General Objective

The general objective of the study is to assess the role of AIS in decision making process in the case of DGB in Worabe branch.

1.4.2 Specific Objectives

This study aims to achieve the following specific objectives

- To identify the importance of AIS in decision making process in the bank.
- To examine how decision makers use AIS in decision making process efficiently.
- To analyze whether DGB use AIS effectively to attain its objectives.
- To examine whether skill gap exists on the use of AIS between different levels of management.

1.5Significance of the study

The result of this study may helps as DGB to understand the weakness and strength of its AIS. Besides, this study also uses for other organizations on the same sector. Therefore, hope fully DGB take all the necessary measure to overcome the problem of the AIS after the findings and recommendation.

1.6 Scope of the Study

The study was concerned with the assessment of role of accounting information in decision making in case study of debub global bank in worabe branch. Due to time and budget constraints this study makes investigation only DGB and its related with AIS in decision making process. Beside this the study could not visualize overall role of AIS on the branches as a whole.

1.7 Limitation of the Study

During the study period the research was limited by lack experience, unwillingness of interview lack of sufficient information from respondents, lack of relevant and up-to-date published literature, and other related problems; this may hinder the completeness of the study.

1.8 Organization of the Study

The study has organized in to five chapters. Chapter one states introduction that includes background of the study, statement of the problem, objective, significance, scope and limitation of the study. The second chapter presents review of related literature. The third chapter deals with research methodology which includes research design, source of data and data collections, sampling method and method of data analysis techniques and chapter four contains methods of data analysis and data presentation, finally chapter five contains summary, conclusion and recommendation.

Chapter Two

2. Literature Review

2 1 Theoretical Literature Review

2.1.1 Information System

Accounting is a tool used by business enterprises to record, report, evaluating economic events & transactions that normally affect its operations (Paulson, 2006). Accounting is the language of business as it is the basic tool for recording, reporting and evaluating economic events and transactions that affect business enterprises. It provides financial information about one's business to the internal as well as for external users, such as managers, investors and others (Arneld and Hope 1990). Royaee et al. (2012) AIS is the most important information widely used in the managerial decisions and influenced on organization performance. Information is provided from accounting about how a business relates to the internal and external users including investors, managers, and others (Woods, 2008). According to Tickell(2010), information and information system(IS) are viewed to have increasing effects on the enterprises, occupying model fields and management analysis.

In discussing what information on systems are one must first understand what information is further processed data that has meaning and purpose. This gives the information value for specific persons and meets their particular information needs thus, information is a basic source that individuals and organization must have, to survive and succeed in today's competitive and dynamic environment (Romney, 2003). An information system is a set of people, procedure and resources that collects, transforms information to support the organization. Thus information system are systems designed process data and produce information which is a vital resource for individuals, organizations, and the society as a whole (Lucas, 1997).

2.1.2. Accounting Information System

AIS are a system that collects records, stores, and processes data to produce information for decision makers. AIS can be a very simple paper and pencil based manual system, a very complete and information technology, or something between these two extremes, regardless of the approach taken, the process is the same. The AIS and the people who use it must still collect, enter process, store and report data and information (Romney, 2009).

2.1.3. Features of Accounting Information System

IS perceived as an entirely of information processing system and resource of an enterprise meant to form and disseminate information has been established. That they stem of information is purpose of providing useful information contemporary is cannot function without computers and other technical means to measure primary information gather and register is in carries process and transmit it to consumers. For this reason computerized information system (CIS) are designed and implemented (salehi, 2010).

2.1.4. Advantage of Accounting Information System

The main advantage of an optimal use of AIS is in an organization are better adaptation to a changing environment, better management of arm's length transaction and a high degree of competitiveness. There is also a boost to the dynamic nature of firms with a greater flow of information between different staff levels and the possibility of new business on the network and improved external relationships for firm, mainly with foreign customers accessed through the firm's web (Urquiagrande, Etal(2010). AIS have a lot of benefit to any company and corporation as follows: Good Corporation, to meet the need of multi-users, to control after wards, and control in advance and in current (Salehi, 2010).

2.1.5. Types of Accounting Information System

There are many different types of AIs used in business organization today. The Size of organization, the nature of its process, the extent of computerization, and philosophy of management affect the choice of the system (Turner, 2002).

2.1.5.1. Manual System

Certainly most large or medium size organization used computerized accounting system rather than manual record keeping system. However, there are many small organizations that use manual system in the whole, in part to maintain accounting records and system it is important to examine manual process in AlS. An entire manual system require source documents, paper based ledger, and journal (Turmer, 2002).

2.1.5.2 Legacy System

Legacy system is an existing system in operation within organization. A legacy system uses older technology in organization has a considerable investment and might be entrenched in the

organization. Some legacy systems have been in place to many years, perhaps organization spent much time developing, maintaining, and customization their system (Turner, 2002).

2.1.6. Accounting Information System and Organizations

Virtually all organizations from business and government agencies to hospital, educational institution have AIs. Among these groups, the AIS of business organizations tend to be the most highly developed and innovative. However, many of the same concepts, techniques and principles are equally applicable to AIS in other kinds of organizations. The modern business organization served by the AIS is a very complex institution such an organization may employee thousands of people in tasks ranging from the development and engineering of new products to the management of a large sales force. The activities of prominent companies are of interest to many segments of society customers, suppliers, employee's, lenders, stock holders and the various governments under whose jurisdiction they operate (O'Brien, 2004).

Trade owners usually employ AIS to make their accounts bundling feasible, rapid and precise. Since the system is all about the investigation and evaluation of the records with the ultimate preparation of statements, it gives less room for errors. Moreover, many AIS have a built in means of mistakes reduction all the information is compiled in an automated way. The communications are all electronic hence there are minimal instances of mistakes. In addition to this the process takes less time with your work being more efficient than before. On the other hand, the cost of the execution of an AIS may be high however, the advantages that it promises in the long run out weights the cost incurred. AIS provide all the equipment's that are needed to keep track of one's financial proceedings together the data about one's clients and dealers. The main objective of this structure is to endow he companies with their financial status and capabilities. Besides this in order to decide as to whether a particular company needs an AIS and what type is required is that key information that a user has to find out by through scrutiny of all the accounting procedures and the assessment of the nature of dealings. Only then one can conclude all the necessities of AIS in any company (Romney, 2003).

2.1.7. Decision Making Process

Decision making was the process of making choices such as what product to sell, in which market to sell those products, what organizational structure to use and how to direct and motivate to employees. A decision is easy to make when one option will clearly bring about a better

outcome than any other decisions became more difficult when more than one alternative seems reasonable and decision-making process is also the core of the manager function, where we find that planning, organizing, personnel management, command and supervision are the main functions of management. All of them are clearly related to decisions in order to implement the plan and to set goals (Deisler, 2010). The decision-making process is the major issue that gets a lot of attention by the manager and occupies a large portion of his activity. It is associated closely with the function of planning, because the activity of planning itself is to make decisions (Alsahen, 2000).

Alhelo (2000) decisions are classified according to the level at which decisions are taken Strategic decisions: associated with goals and master plans of the organization and relatively cover a long period of time. Management decisions: functional decisions that are taken in the middle management level in order to achieve the ideal performance of the different functional activities inside the organization such as production, marketing, finance, etc. Operational decisions: concern the internal distribution of materials and the translation of goals and plans into work and short-term missions. It is mainly related to routine work. Such decisions are carried out by the executive departments.

2.1.8. Decision Structure

Decision vary in terms of the degree they are structured. Decisions are classified in to three in this regard (Romney, 2003).

2.1.8.1. Structure Decision

Is repetitive, routine, understood well enough that they can be delegated to low level of employee in the organization? For example, the decision about extending credit to established customer requires only knowledge about customer's credit limit and current balance. Structured decision often can be automated (Romney, 2003).

2.1.8.2. Semi-structured Decision

Semi-structured decision is characterized by incomplete rule for making the decision and the need for subjective assessment and judgments and judgments to supplement formal data analysis. Although such decision can't be fully automated, they are often supported by computer based decision aids (Romney, 2003).

2.1.8.3. Unstructured Decision

Is non- recurring and no routine decision for example, choosing the cover to magazine, hiring senior management, and etc., No frame work or model exist to solve such problems instead, they require considerable Judgment and intuition. Never the les, unstructured decisions can be supported by computer based decision aid that facilitates gathering information from diverse source (Romney, 2003).

2.1.9. Users of Accounting Information System

As Murphy, (2002) said that a decision maker with predictive information for making important business decision. The users of accounting information fall in to two broad categories internal and external users.

2.1.9.1. Internal Users

Internal users are in a position to obtain financial information in a way that suits their needs. The primary internal users are managers of the company that involved in the daily affairs of business and employee. But manager requirement depend on their level in organization or on the particular function they perform (Murphy, 2002).

2.1.9.2. External Users

External users on the other hand are those not involved directly in operation of business need information that differs from the needed by internal users. Egg- lenders, renders, customers, government unit, stock holders and soon.

2.1.10. Accounting Information System and Decisions

Decision making is defined as a rational choice among alternatives there have to be options to choose from possible alternative. Decision making is a process, not a lightning bolt occurrence. In making the decision manager is making a judgment reaching a conclusion from a list of known alternatives (plant, 1986).

Bocholt (1999), define AIS as systems that operate functions of data international Journal of Management and Social Sciences Research gathering, processing, categorizing and reporting financial events with the aim of providing relevant information for the purpose of score keeping, attention directing and decision making. In managing an organization and implementing an internal control system the role of accounting information is crucial. An important question in the field of accounting and management decision making concerns the fit of accounting information with organizational requirements for information communication and control (Nikolaou 2000).A number of factors are critical in AIS design, Organizational memory, whether tacit or formalized, may be systematically coded but information may not always be readily available. Organizations vary in the emphasis they place on formal routines. Goals and feedback, by Definition, are strongly conditioned by the environment in which the firm operates. Firms operating in uncertain environments face challenges in implementing AIS.As environmental uncertainty increases, organizations need to adapt their AIS in order to promote learning (Ouchy, 1977).

Due to the increase of accounting information provided to the various users of this type of information in order to rationalize their administrative decisions, this type of information must be characterized by Adequate information to carry out the control in terms of what has been implemented compared with what has been planned, Adequate information to make decision evaluation, Adequate information to make decisions development (Ahmad, 2006). And also to be relevant, so that it has the ability to influence various resources (Hollander and MOs cove, 1999).

The resulting statistical report can be used internally by management or externally by other interested parties including investors, creditors and tax authorities. Accounting information system of the past focused on the recording, summarizing and validating of data about business financial transactions. These functions were performed for the various groups within the

organizations that there were concerned about the respective decision associated with tax compliance issues (Hollander ET al.1999)

There are many factors that affect the efficiency and effectiveness of AIS such as qualified human resources, software and hardware and data bases .Thus, AIS combined from these three factors, if any system has to be effective it should include a combination of well qualified human resources, the best software, and hardware and databases (Rally, 2011). Hafnium (2001) stated that the AIS have to possess the following characteristics to be effective and efficient. Some of the characteristics are Accurate, Timely, Provide decision by necessary information to achieve control and evaluation of the economic activities, Provide decision by necessary information that helps them in planning and Flexible to suit the environmental changes.

2.1.11. Role of Accounting Information System to Decision Makers

The studies of AIS begin with the recognition that information is business resource like other business resources of raw material capital and labor. Information is vital to survival of the contemporary business. Every business day vast quantity of information flow to decision makers and other users to meet variety of internal needs (Hall James, 1998).The value of information is determined by its reliability. The purpose of information is to lead users to a desired action. For this to happen must possess certain attributes relevance, accuracy, completeness, and summarization and time lines. The basic purpose of accounting is to provide information to decision makers there are many use of accounting information in decision making. Managers can account records to spot problems are to focus on, lenders use accounting records to determine risky loan founds to a company might be, tax authorities can decide it bank has paid the right amount of tax by analyzing the firms accounting information. There following activities are also made based on the accounting information (Anderson, 1990).

2.1.12. Accounting Information System and Data Quality

AIS output depend on the quality of data, garbage in garbage out is the result of poor data quality, and therefore data quality is important to AIS. All data production processes (data collection, data storage, and data utilization) must work properly in order to achieve high data quality (Lee and strong 2003). According to Lee and strong (2003), inaccurate and incomplete data may damage competitiveness of firms. They also found out that input control and competent

employees are important to data quality of accounting information system. Poor information quality may have adverse effect on decision making (Huang, Lee, and Wang 1999).

2.2. Empirical Literature Review

Gosawork, f.,Muna, n. and Tsegrda s.(2014) conducted a research on accounting information system and its impact on administration in the case of commercial bank of Ethiopia. The main objective of the research is to examine the impact of AIS on the administrative quality of commercial bankof Ethiopia. To fulfill this objective primary data were used. A primary data werecollected through questionnaires and interview. The researcher had taken a sample of 20 from total population of 30 using personal judgment method. The findings of the researcher indicate that there was knowledge gap on the use of AIS between different levels of management. To overcome a problem identified a constructive recommendations would be made CBE should check the information disperse in the company in order to minimize the knowledge gap.

According to Aziza (2016) studied the role of AIS on firms performance on relationship small and medium sized enterprises in Kayseri, Turkey. In order to conduct his research he obtained the data by interviewing 60 firms in organized industrial zone and analyzed the data by using least squares method. The find of this study was that there was positive and statistical relation between the use of AIS and educational status of managers. Furthermore, a positive relation was found between the use of AIS and growth (sale, customer and revenue). By using ANOVA (Analysis of Variance) in 2012; Margaret by using distributing a questionnaire to the sample of employee of 1522 concluded that proper use of Accounting Information helps the management in the making efficient and effective decisions in a business organization (Neenah, 2012, pp. .34-40). Esters (2009), hare found that there is no difference in the perception of the managers of various departments in terms of the benefit of AIS implementation; (Esters, 2009, pp. 122-35).The researcher had taken a sample 25 from total population of 30 using personal judgment method This study also found that accounting information system leads to good financial reports and also lead to better decision making.

Mitiku Y. (2016) conducted a research on role of accounting information in decision making case of AIB hossana branch. The main objective of the study was to assess the role of accounting information in decision making process of Awash International Bank in

HossanaTown Branch. The researcher had taken a sample of 12 using census sampling technique. The study identified Problems commonly occur when accounting information is not used as does not play its important role in decision making well. To evaluate and examine this problem the researcher uses the census of complete numeration to collect data from workers of the bank. The collected data were both primary and secondary sources. The research mainly used the mainly used the primary source include questionnaires and unstructured interviewees. The secondary data sources of data were collected from different written material for example internet. The research used mixed Research design that is both qualitative and quantitative. The collected data was analyzed and interpreted with explanation finally summary of major findings taken from the study financial and managerial accounting information are used for banks decision making and the majority of the respondents agreed on its difficult to get easily available accounting information to decision making. The researcher conclude that the financial statement of the bank were prepared at the end of the fiscal year however the accounting information is not properly reported to decision makers also to different problems like, error in recorded keeping of business transaction and inaccurate and irrelevant input data during customer from service period. The researcher also recommended since, the accounting information plays a vital role in decision making process of one organization theHossana Town Branch accounting information should be relevant for decision makers and the bank should create awareness and improve its functional workers in the use of accounting information in decision making process.

2.3 .Conclusion and Knowledge Gap

The range of time, that the previous researcher depends on complex figure in order to represent and analysis the data. There are some related studies conducted by different researchers in different parts of the world. However, there are limited numbers of studies conducted in Ethiopia on the role of AIS. The research differs across countries and regions in different time-periods .For example, studies such as Gosawork, f.,Muna, n. and Tsegrda s.(2014)The findings of the researcher indicate that there was knowledge gap on the use of AIS between different levels of management. To overcome a problem identified a constructive recommendations would be made CBE should check the information disperse in the company in order to minimize the knowledge gap. While Aziza (2016) in Turkeyt found that there was positive and statistical relation between the use of AIS and educational status of managers. Furthermore, a positive

relation was found between the use of AIS and growth (sale, customer and revenue). However Mitiku Y. (2016)The study identified Problems commonly occur when accounting information is not used as play its important role in decision making well Due to this, now days there are many changes in banks such as technological change and structural change which affects the whole activities of the banks So the gap exists because of the above reasons Know this study was fulfill the gap found between the previous study that researched by different and many researchers with in different times.The study believes that the above mentioned literature gap exists. Therefore, this study filled the gap by extensively assessing finding of new information and by modifying the researched one in order to provide a better understanding of the role of accounting information system on decision making.

Chapter Three

Research Methodology

3.1 Research Design

The research design refers to the overall strategy that you choose to integrate the different components of the study in a coherent and logical way; it constitutes the blue print for the collection, measurement, and analysis of data. The most commonly classified research designs are exploratory, descriptive and explanatory types of research design (Burns Bush, 2002).This study has a descriptive method because of it pictures out the current situations or it describes briefly the existing challenges that particular individual, or of a group faces in examining the role of AIS in decision making process. the study was used descriptive research design.

3.2 Research Approach

Two paradigms describe much of the research in the IS discipline which are behavioural science and design science (Puree, et al., 2008). This research is more of behavioural science and adds elements from design science (Hiver, March & Park, 2004). Because, some of the objectives like identifying metrics to measure use of IS, identifying the role of IS can be achieved through behavioural science approach. There are three approaches to conduct behavioural science research: Qualitative, Quantitative and Mixed approaches. Mixed approach is combination of quantitative and qualitative approach (Kaufman &Kaufman, 2005; Creswell, 2012). Quantitative method measure quantitative or numeric description of trends and attitudes or opinions of a population by studying the sample population and generalizes or infer on total population (Creswell, 2014). Qualitative research approach: is centered on the interpretive social sciences paradigm. Qualitative methodology of investigation tends to be based on recognition of the importance of the subjective, experimental “life-world” of human beings (Durkheim, (1999) theere fore, this study was used mixed research approach.

3.3 Target Population

Total employees working in the DGB of Worabe branch are source of data for the study. The targeted population of the study was manager and 17 employees of DGB of Worabe branch.

3.4 Sampling Method and Sample Size

For its simplicity and to reduce information bias that may arise from the respondents the study would use judgmental sampling techniques to claim selected employees from the bank, rather than taking employees of the bank which are not concerned to prepared questionnaires and interviews. So the study would focuses on those employees worked in the area of decision making process, accounting, financial management and some other management positions. The rationale behind is employees assuming worked on the above management positions are most likely knows about the contribution AIS on the bank decision making process and also they are more experienced in doing so. Hence in additional to the questionnaire, face to face interviews was conduct with the employees having management position to get additional and sufficient information. From the, total 17 employees working in DGB in Worabe branch, in this study contact 11 employee respondents by distributing questionnaires and the manager of the bank was selected for interview questions and the rest 6 were excluded because of several reasons like unrelated field, lack of knowledge or awareness about AIS that related to the decision making process.

3.5 Source and Type of Data

The study used primary and secondary source of data. The primary data was collected through interview and questionnaire. The study used questionnaire that are distributed to the employee of DGB in Worabe branch (Structure and unstructured questionnaire). Secondary data has been collected from literature and journals,

3.6 Data Collection Method

To undertake this study, primary data collected by questionnaires and by holding interviews with staff at management levels and employee who's day to day activates mainly concerned with AIS. The data collected by this method would provide the attitude, opinion and suggestion of respondents. Interview: provide an opportunity for interviewer to ask follow up questions and also help respondents to ask clarity if there are any ambiguities in the question. So this study used interview (structured and unstructured) with the concerned body to DGB in Worabebranch.

3.7 Method of Data Analysis

After completion of data collection, the study would use descriptive method to analyze the data collected from respondents. Then the data collected would be analyses by using tables, percentage and ratio. Finally the analyses data would present in the understandable way.

Chapter Four

4. Data Presentation, Analysis and Interpretation

4.1. Profile of Respondent

Table 1: Sex, age and marital status of the respondents

No	Item	Respondents Number	Percentage
1	**Sex**	0	0
	Male	7	64
	Female	4	36
	Total	11	100%
2	**Age**	0	0
	20-35 years	8	73
	35-50 years	3	27
	Above 50 years	0	0
	Total	11	100%
3	**Marital status**	0	0
	Single	4	36
	Married	7	64
	Divorced	0	0
	Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned the item number 1, shows that 7(64%) of population respondents are male employees and the remaining 4(36%) of population respondents are females. This shows that the majority of the employees were males.

This issue is concerned the item number 2 regarding to the age of respondents about 8(73%) of the total population are between 20-35 years old and the remaining 3(27%) are between the age of 36-50 years. This shows that the majority of DGB employees are adult. This issue is concerned the item number 3 shows that the marital status of the respondents. It shows that 4(36%) of the respondents are single 7(64%) of the respondents are married. From this the researcher can conclude that, the majority of the employees are married.

Table2: General qualification and educational level of the respondents.

No	Item		Respondents Number	Percentage
1	Qualification	Accounting	5	46
		Management	3	27
		Economic	3	27
		Banking and finance	0	0
		Total	11	100
2	Educational background	Diploma	0	0
		Degree	9	82
		Master	2	18
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned the item number 1 shows the 5(46%) of the respondents were qualified with accounting, 3(27%) of the respondents were qualified with management and remaining 3(27%) of the respondents were qualified in economics.

This issue is concerned the item number 2 shows that, the educational back ground of the respondent employees. It show that 9(82%) of the respondents are degree and the remaining 2(18%) of the respondents are masters. From this study concluded that the majority of DGB employees are degree holders.

4.2 Analysis of data collected by questionnaire

Table 3: Easily getting available information

No	Item	Response	Respondents Number	Percentage
1	Manager of Debub Global Bank get useful accounting information easily.	Strongly agree	0	0
		Agree	4	36
		Neutral	3	28
		Disagree	4	36
		Strong Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned that easily getting availability of accounting information system for the manager 4(36%) of the respondents said agree that manager can get available accounting information system 3(28%) of the respondents are neutral and the other 4(36%) of the respondents are disagree regarding to this. So, these shows that majority of respondents said that it is difficult to get available accounting information system for decision.

Table 4: Proper report of accounting information to decision maker

No	Item	Response	Respondents Number	Percentage
2	Accounting information system reported properly to decision makers.	Strongly agree	1	9
		Agree	3	27
		Neutral	3	27
		Disagree	4	37
		Strong Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned that 1(9%) of respondents strongly agree the accounting information system is properly reported to decision makers, 3(27%) of respondents agree. While 3(27%) of the respondents is neutral and 4(37%) of the respondents disagreed with the proper reporting of

accounting information system to decision makers. This implies that the accounting information system is not properly report on item to decision makers.

Table 5: Proper use of accounting Information by decision makers

No	Item	Response	Respondents Number	Percentage
3	Manager of Debub Global Bank properly use accounting information for decision making process.	Strongly agree	2	18
		Agree	5	46
		Neutral	2	18
		Disagree	2	18
		Strong Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned that 2(18%) of respondents are strongly agree with the managers proper use of accounting information system in decision making process, 5(46%) of the respondents agree, 2(18%) of the respondents are neutral and the remaining 2(18%) of the respondents were disagree with managers proper use of accounting information system in decision making. So the researcher concludes that, majority of respondents were agreed on the manager's properly use of accounting information system in decision making process.

Table 6: Qualification of accountants and gathering accounting information

No	Item	Response	Respondents Number	Percentage
4	Debub Global Bank accountant and managers are well qualified in gathering the accounting information system for decision making process.	Strongly agree	0	0
		Agree	3	27
		Neutral	6	55
		Disagree	2	18
		Strong Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned that 3(27%) of the respondents agree with the qualification of accountants and managers in gathering accounting information for decision making process, 6(55%) of respondents are neutral and the other 2(18%) of the respondents are disagreed. from this study conclude that het qualification of managers and accountants in gathering accounting information system is average level of acceptable.

Table 7 :data generated from accounting information system timely

No	Item	Response	Respondents Number	Percentage
5	The data which is generated from accounting information system timely.	Strongly agree	0	0
		Agree	7	64
		Neutral	3	27
		Disagree	1	9
		Strong Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned that 7(64%) of the respondents agree with the data generate from AIS timely, 3(27%) of the respondents simply neutral and 1(9%) of the respondents disagree so; the researcher concludes that the data which is generate from AIS timely.

Table 8: Respondents' attitude towards the use of AIS for administrative decisions

No	Item	Response	Respondents Number	Percentage
6	Accounting information system is used by Debub Global Bank effectively for administrative decisions.	Strongly agree	6	56
		Agree	4	36
		Neutral	0	0
		Disagree	1	9
		Strongly Disagree	0	0
		Total	11	100%
7	Accounting information system is helpful to your departments in administrative decisions.	Strongly agree	9	82
		Agree	2	18
		Neutral	0	0
		Disagree	0	0
		Strongly Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned that 6 (56%) of the respondents strongly agree on the use of AIS for effective administrative decisions and 4(36%)of them simply agree and 1(9%)of them are disagree When we come to the extent of helpfulness 9(82%)of the respondents are strongly agree for AIS is helpfulness of administrative decisions making process and operational decision to their business and the rest 2(18%)of them agree on the helpfulness slightly. So this shows that AIS has great role in administrative decisions.

Table 9: Respondents opinion about the effect of AIS on the quality of decisions of their organization

No	Item	Response	Respondents Number	Percentage
8	Accounting information system evaluates the effect on the quality of decision in your organization.	Strongly agree	8	73
		Agree	2	18
		Neutral	1	9
		Disagree	0	0
		Strongly Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

The majority of the respondents, to the extent of 8(73%) strongly agree that AIS evaluate quality of decision,2(18%) of the respondent agree and 1(9%)of the respondents replied that neutral in its quality. This indicates that AIS has big role increasing the quality of decision. But it differs in its performance of AIS; if there is good AIS system there is good quality of decision and vice versa.

Table 10: Respondents attitude towards the role of AIS in DGB administration

No	Item	Response	Respondents Number	Percentage
9	Role of accounting information system is high to decision making process of Debub Global Bank the quality of decision in your organization.	Strongly agree	1 0	91
		Agree	1	9
		Neutral	0	0
		Disagree	0	0
		Strongly Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020.

This issue is concerned the that, 10(91%) of the respondents strongly agree that the role of AIS high decision making process of DGB. 1(9%)of respondents simply agree .So that we can perceive from this, AIS have a big role in decision making process of one organization. Manager's used accounting information efficiently. Because accounting information is essential to play an important role in the decision making process. In order to make a good decision accounting information prepared by the accountant, should be understandable and timely reported for decision makers and report in the form of financial statement.

Table 11: Accuracy and reliability of accounting information in decision making

No	Item	Response	Respondents Number	Percentage
10	The use of accounting information in decision making process is accurate and reliable for the bank.	Strongly agree	1	9
		Agree	3	27
		Neutral	4	37
		Disagree	3	27
		Strong Disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020

This issue is concerned that 1(9%) of the respondents strongly agree, 3(27%) of the respondents also agree, 4(37%) of the respondents are neutral and 3(27%)of the respondent disagree with the use of accounting information is reliable and accuracy. Therefore, the bank use of AIS in decision making process is averagely accurate and reliable.

Table12: Respondents answer for question regarding the contribution of AIS for the attainment of their organization objectives.

No	Item	Response	Respondents Number	Percentage
11	Accounting information system contributes for the attainment of your organization objectives?	Strongly agree	11	100
		Agree	0	0
		Neutral	0	0
		Disagree	0	0
		Strongly disagree	0	0
		Total	11	100%

Respondents Source: Completed from questionnaires 2020

All of the respondents confirm that the contribution of AIS for attainment of organization objectives. Therefore we may say, AIS is one of essential component of organizations in order to achieve organizational objectives.

Table 13: Respondents attitude towards the existence of knowledge gap between different levels of management is DGB.

No	Item	Response	Respondents Number	Percentage
12	knowledge gap exist between deferent levels of management in Debub Global Bank	Strongly agree	10	91
		Agree	0	0
		Neutral	0	0
		Disagree	1	9
		Strongly agree	0	0
		Total	11	100

Respondents Source: Completed from questionnaires 2020.

The majority of the respondents confirm that there is knowledge gap between different levels of management and 1(99%) of the respondents disagree in the existence. Therefore it a shows a knowledge gap existence between different levels of management of the organization.

Table 14: Respondents attitude towards usage and implementation of AIS

No	Item	Response	Respondents Number	Percentage
13	The awareness of Debub global bank management about the use and implementation of accounting information system	Strongly agree	5	46
		Agree	1	9
		Neutral	4	36
		Disagree	1	9
		Strong Disagree	0	0
		Total	11	100

Respondents Source: Completed from questionnaires 2020.

Regarding to this 5(46%) of respondents strongly agree about awareness in AIS usage and implementation. 4(36%)of them agree aware AIS in usage and implementation and the rest1(9%) of them have medium awareness of AIS in usage and implementation on the awareness 1(9%)of them have low aware implementation AIS usage and This might be result from the awareness of the respondent is high on the implementation of AIS.

4.3 Problems related to with use of Accounting Information in Decision Making Process.

The researcher conducted this question ,the majority of the respondents confirm that there is no problem in relation with using of AIS in decision making process but some of the respondents when you perform day to day activities it may occur problems regarding to the use of AIS in decision making process like errors of financial statements ,error in business transaction ,Problem in record keeping and In accuracy of input data and irrelevant and problem existed by misunderstanding about the system.

4.4 Analysis of Interview

The researcher conducted interview whether the bank follow appropriate flow of AIS in decision making. Accordingly DGB making begins with customer from services, recording customer's information and then processed this information to give availably information to the user and the bank up to the preparation of financial statements. Besides, the researcher tried to know among the factors that hinder for the bank not to apply AIS in decision making process. The manager

replied that the factors that affect the AIS not to play its role for DGB is the system installed that affect the banks day to day activities not fast to transmit information and not to do works properly, efficiently, relevantly and accurately data during the recording time of customers. The electric power problem, lack of high qualified professional workers related to the AIS are the factors for DGB.

In concerning to organizational mechanisms to solve problems, the manager said that the bank tries to solve the problems to the use of AIS for decision making were by keeping accounting records of customer's front services accurately, reliable and provide timely information for the users of accounting information for decision making process, by wring highly qualified workers and professionals related to record keeping of customer's information and the banks for the use of decision makers. The system installed is tried to be fast through using of modern technological connections. Finally the researcher asked the manager regarding advantage of AIS in decision making process. From response of the manager AIS gives advantage of pass preparing fast decision making regarding to the bank, to measure and report how the business is actually going on and to how the bank performance by preparing correct financial statements.

Chapter Five

Summary, Conclusion and Recommendation

This chapter deals with summary, conclusion and recommendation from the research finding carried and from the respondents answer and data analyses from chapter four. The following summary of finding, conclusions and recommendation was forwarded by taking the objective of the research under consideration.

5.1. Summary

Based on the analysis and discussion made in chapter four the following summary was drawn;

Majority of respondent (64%) stated that there was difficult to get easily availability of AIS for decision making of the bank due to the network breakdown and misstatements in accounting records on time. However majority of the respondent (56%) had aware of AIS have a power to enhance quality decisions making to management of DGB. An AIS play a vital role of a bank in decision making process since, it is provides relevant records of customer information during customer from service. Regarding the contribution of AIS to the attainment of organizational goals and objectives the answer of all the respondents is unanimous (100%). With regard to the existence of knowledge gap between different levels of management; majority of respondent 91% reflected their agreement. However only 9% of the respondents reflected that there is no knowledge gap between different levels of management. As per the respondent response problems related with the use of accounting information in decision making process are resulted from inaccurate and irrelevant data recording during customer's front service time, in efficient financial statements and errors in business transaction records.

5.2 Conclusions

This study was used with assessing of the role of accounting information system in decsion making case study of Debub global bank in Worabe branch. The study distrubuted questionaire for 11 respnedent and conducted interview with top managemnt and analized using tables. Form these analisis the researcher colcluded the following points:

It knowingly that AIS have one of essential component of organization in order to achieve organizational objective and in our case DGB use AIS effectively to meet its objectives. However some problem existed in the network breakdown and misstatements in accounting records on time, inaccurate and irrelevant data recording during customer's front service time, in efficient financial statements and errors in business transaction records.

Accounting information system is crucial for the achievement of strategic position of an organization. However there is problem of misunderstanding about the system resulted from knowledge gap on the use of AIS between different levels of management but there was improvement from time to time.Generally DGB mostly uses AIS for administrative and operational decision and the quality of information for decision making improved from time to time .

5.3 Recommendations

In the light of the summary findings and conclusion, the study forwarded the following recommendation:
Based on the findings, in order to avoid or possibly reduce the problem existing in accounting information system in decision making process some recommendation can be suggested like;

Mostly DGB apply AIS for administrative and operational decision however the scope of AIS is beyond that so the bank should use this system in order to minimize the knowledge gap. To increase the awareness of the management about AIS, DGB should provide training and technical support. Not only the awareness but lase the bank should introduce latest AIS software then after the quality of decision making will improved. This enables the bank to take competitive advantage in the sector.

DGB should be also solve the problems related with the use of AIS in decision making process through, making the input data customer front services accurate, relevant, using on time and update the system connection to be fast for using of AIS for decision making process and the other one is keeping records properly, availably and transfer on AIS for decision makers through, reduction of the errors that are occurred during business transaction. on the other hand the bank has problem of electric power supply so the bank should give due attention for this because the electric power is important for performing the day to day accounting information activities for the bank so, this problem should be identified and to be substituted by generator incurring additional cost for it and give adequate service for customers without any power problem.

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Appendix

Wolkite University

College of Business and Economics

Department of Accounting and finance

Questionnaires for Managers and Employees of Debub Global Bank

The purpose of this questionnaire is exclusively for academic purpose which is intended to obtain relevant information for accounting information system and its role on decision making process. The findings of this study shall greatly depend on your bank for which I am grateful in advance. To achieve this, you are kindly requested to co-operate by giving responses for the following questions. There is no need of writing name and please indicate your answer by putting "✓".

Part I: Personal Information

1 Sex male ☐ female: ☐

2 Age: 20 – 3 5 ☐ 36-50 ☐ above50 ☐

3 Martial statues:single ☐ Married ☐ divorced ☐

4 Qualification:Accounting ☐ Economics ☐ Management ☐

Banking and finance ☐ if any specify ☐

5. Educational back ground: Diploma ☐ Degree ☐ Masters ☐

Part II: Questionnaires for Employees of Debub Global Bank

Direction:

The following questions concern about the role of accounting information system. Read each of them carefully and put a mark (√) in the box given next to the item in alternative you think is true for you

No	Item	strongly agree	Agree	Neutral	strongly disagree	disagree
1	Manager Debub Global Bank get useful accounting information easily.					
2	Accounting information system reported properly to decision makers.					
3	Manager of Debub Global Bank properly use accounting information for decision making process.					
4	Debub Global Bank accountant and managers are well qualified in gathering the accounting information system for decision					

	making process.					
5	The data which is generated from accounting information system timely.					
6	Accounting information system is used by Debub Global Bank effectively for administrative decisions.					
7	Accounting information system is helpful to your departments in administrative decisions.					
8	Accounting information system evaluates the effect on the quality of decision in your organization.					
9	The role of accounting information system is high to decision making process of Debub Global Bank					
10	The use of accounting information in decision making process is accurate and reliable for the bank.					
11	Accounting information systems contribute for the attainment of your organizational objectives. .					
12	Knowledge gap exist between deferent levels of management in					

	Debub Global Bank					
13	The awareness of DGB management about the use and implementation of accounting information system is very strong..					

14. Is there any problem in relation with using of accounting information system in decision making process of the bank?

15. If your answer for question #14 is yes places mention them _____

Interview questions for the manager

1. What is the flow of accounting information system in decision making process?

_____

_____

_____

2. What factors hinder accounting information system not to play is role in decision making of the bank?

_____

_____

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3. How the banks solve the problems related to the use of accounting information system?

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4. What is the advantage of using of accounting information system in decision making process?

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