

Accounting Information Systems Adoption and Decision Making in Private Hospitals in Uganda

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Abstract

The purpose of this study was to examine the impact of Accounting Information Systems Adoption (AIS) on decision-making in private organizations, focusing on Nsambya Hospital in Kampala, Uganda. The study was guided by three objectives: to assess how data accuracy affects decision-making, to evaluate the role of real-time financial reporting, and to examine the influence of user accessibility on decision-making at Nsambya Hospital. A descriptive research design was adopted, applying both qualitative and quantitative approaches. Out of a target population of 150, a sample size of 110 respondents was selected, of which 104 responded. Primary data was collected using self-administered questionnaires and interview guides, and secondary data was also utilized. Data was analyzed using both qualitative and quantitative techniques, including Pearson correlation analysis. Findings revealed that data accuracy is a significant element in decision-making. A positive and statistically significant relationship was found between real-time financial reporting and decision-making ($r = 0.213$, $p = 0.030$), as well as internal control mechanisms ($r = 0.236$, $p = 0.018$). AIS contributed positively to decision-making, as shown by a Pearson correlation ($r = 0.294$, $p = 0.004$). The study concluded that accurate data improves planning, reduces errors, and increases trust in financial systems. Real-time reporting enhances the timeliness and transparency of decisions. The study recommends that Nsambya Hospital prioritize data accuracy through regular audits and staff training to ensure effective use of AIS for decision-making.

Key words: Accounting information system, Adoption, Decision making, Private Hospitals

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INTRODUCTION

Accounting information system has a big bearing on decision making and has gained popularity in contemporary research (Singh, & Diaz Andrade, 2025). Accounting systems were manual and prone to human error (Sharma, 2025). The emergence of computers revolutionized financial record-keeping, improving accuracy and efficiency. AIS has since evolved into a sophisticated tool that provides real-time insights for financial management. Globally, 75% of large firms now rely on advanced AIS to enhance decision-making while in Sub-Saharan Africa, adoption remains uneven due to infrastructural limitations and cost, though countries like South Africa and Kenya lead with over 50% adoption. In Uganda, adoption stands at about 45%, with Nsambya Hospital being one of the institutions attempting to integrate AIS into its decision-making processes.

This study aims to explore the impact of Accounting Information Systems (AIS) on decision-making processes within private organizations in Uganda, specifically focusing on Nsambya Hospital in Kampala. But more specifically, the study will:

1. Assess how data accuracy affects decision-making of Nsambya Hospital in Kampala.
2. Evaluate the role of real-time financial reporting on decision-making of Nsambya Hospital in Kampala.
3. Examine the influence of user accessibility on decision-making of Nsambya Hospital in Kampala.

This study is anchored in the Information Systems Success Model and the Technology Acceptance Model. The former highlights system quality, information quality, and user satisfaction as drivers of system success. The latter emphasizes that perceived usefulness and ease of use influence technology adoption. Together, these theories support the investigation of how AIS affects decision-making in private healthcare settings like Nsambya Hospital. AIS combine accounting principles with IT tools to streamline data management. This study considers AIS as the independent variable and decision-making as the dependent variable. Components like data accuracy, real-time reporting, and user accessibility are considered crucial in improving decision-making quality. These elements are thought to impact how quickly and effectively managers respond to operational and financial issues.

Private institutions in Uganda often struggle with timely financial decision-making due to outdated systems, lack of real-time data, and limited access to information. Nsambya Hospital, despite investing in AIS, still faces challenges like slow reporting and data inaccuracy. These limitations hamper quick decision-making, especially in urgent healthcare settings, underscoring the need to evaluate how AIS components function and influence decisions in such environments. Although AIS has the potential to enhance financial decision-making, its implementation in private institutions like Nsambya Hospital has

faced several hurdles. The hospital intended to use AIS to achieve transparency and informed decision-making, but current systems have shown persistent issues, including data inaccuracies, delayed financial reporting, and restricted access to real-time information. For instance, the hospital's 2022/2023 annual report indicated a 10% delay in financial reports, which negatively impacted timely decisions. Despite the adoption of AIS, gaps remain in fully realizing its benefits. This study identifies these shortcomings and seeks to understand how AIS components; specifically, data accuracy, real-time financial reporting, and user accessibility, affect the hospital's decision-making processes. The study aims to offer actionable recommendations to improve the use of AIS in Uganda's private healthcare sector.

LITERATURE REVIEW

Theoretical Review

This study adopts both the information systems and technological acceptance theories to underpin its theoretical literature as explained. The Information Systems Success Model was advanced by DeLone and McLean (1992) developed the Information Systems Success Model (ISSM), proposing that system success is driven by six key components: system quality, information quality, use, user satisfaction, individual impact, and organizational impact. These components interrelate to influence how effectively a system supports decision-making. DeLone and McLean (1992) acknowledged that while ISSM is useful, it faces criticism. Subjective elements like user satisfaction and individual impact are hard to measure, and the model overlooks aspects like organizational culture. However, the model remains useful in assessing how accounting systems support healthcare efficiency at Nsambya Hospital.

The Technology Acceptance Model (TAM), developed by Fred D. Davis in 1989, explains how users accept and use technology based on two factors: perceived usefulness (PU) and perceived ease of use (PEOU). If users believe the technology enhances their performance and is easy to use, they are more likely to adopt it. Technology Acceptance Model (TAM), assumes that these perceptions influence users' attitudes toward technology and their decision to adopt it. A key assumption is that the more accessible and user-friendly AIS is, the more likely it was adopted, leading to improved decision-making. However, Technology Acceptance Model (TAM), has limitations, such as focusing solely on individual perceptions and not considering organizational or external factors affecting technology adoption. It also does not address the complexity of AIS in settings like healthcare, where specific needs and regulations must be met. Technology Acceptance Model (TAM), is useful for understanding how user perceptions impact AIS adoption at Nsambya Hospital, influencing its effectiveness in decision-making.

Empirical Literature Review

Data accuracy and decision-making

Jones et al. (2020) noted that accurate data is central to AIS, especially in healthcare where errors affect patient outcomes. They argued that poor data leads to bad decisions, resource misallocation, and inefficiency in operations. Pahlavan et al. (2019) supported this, showing that managers depend on accurate operational and financial data for compliance and stakeholder reporting. Accuracy ensures sustainability, growth, and service quality. Sanchez et al. (2021) found that hospitals with good data systems make better decisions. Similarly, Brown et al. (2020) showed that accurate data helps manage financial risks and respond to market changes effectively.

Choi and Lee (2022) highlighted challenges in ensuring data accuracy in low-resource settings. They explained that poor infrastructure and limited staff training lead to misreporting, calling for investments in

technology and skills. Gable and Rosemann (2021) emphasized human factors, noting that training and employee engagement reduces data errors. They argued that a culture of accuracy is crucial in healthcare to avoid risks and inefficiencies. Dube et al. (2022) added that an organization's data governance and accountability culture enhance accuracy. Promoting transparency and offering training lead to better data quality, which supports informed decisions.

Henderson et al. (2021) discussed complexity in handling unstructured data like clinical notes. They noted that such data requires tools like natural language processing to maintain accuracy and support decisions. Henderson et al. (2021) also warned that fragmented systems create inconsistency. They advised that integrated systems are essential to ensure consistent, organization-wide data accuracy. Liu et al. (2020) examined the role of external data in financial reporting. They showed that poor validation of external inputs can distort reports and decisions, stressing the need for strong governance over such data. McKinney et al. (2022) argued that AI and machine learning can improve data accuracy. These tools detect anomalies and process large datasets quickly but require significant investment and staff training. McKinney et al. (2022) concluded that technology alone is insufficient. Organizations must combine advanced tools, a strong culture, and skilled personnel to uphold data accuracy and enhance decision-making.

Miller and Davis (2021) argue that real-time reporting systems are instrumental in enabling organizations to remain agile, thereby responding quickly to shifting financial conditions. In dynamic environments, real-time access to financial data is particularly vital, as it allows decision-makers to make well-informed decisions that align with immediate needs. According to Chen et al. (2022), access to real-time data has also been shown to improve coordination between various departments within healthcare institutions, ensuring that financial resources are allocated effectively. This is corroborated by Liu et al. (2021), who suggest that real-time reporting enhances transparency, allowing healthcare organizations to better track expenses and allocate resources to meet both financial and patient care goals. Furthermore, researchers like Anderson et al. (2020) emphasize the role of real-time data in facilitating more accurate forecasting and quicker decision-making, which are crucial in industries like healthcare where delays can have serious consequences for patient outcomes.

Brown et al. (2020) examined the role of real-time financial data in hospitals and found that it significantly improved decision-making by enabling managers to make timely adjustments to their financial strategies. By having access to real-time financial data, hospital managers were able to quickly identify financial challenges such as budget overruns or cash flow issues and implement corrective measures immediately. This proactive approach helps mitigate the risk of financial crises and ensures the financial stability of the institution. Thomas and Jackson (2023) found that real-time financial reporting in private healthcare organizations in Uganda reduced delays in financial decision-making and enhanced resource allocation. This allowed decision-makers to better allocate resources to high-priority areas, thus ensuring that critical patient care needs were met promptly. The findings of these studies underscore the importance of real-time financial reporting in improving operational efficiency and decision-making in healthcare, suggesting that such systems enable managers to respond quickly to both financial challenges and emerging opportunities.

Singh and Gupta (2022) noted that real-time reporting systems help reduce information asymmetry between departments, fostering better collaboration and informed decision-making. With real-time access to financial data, healthcare administrators can make decisions that not only optimize financial performance but also enhance the quality of patient care by responding to immediate operational needs. These studies collectively highlight that real-time financial reporting is a critical enabler of effective management and decision-making, particularly in

industries where quick responses to financial data are essential for long-term success.

Waller and Walther (2022) caution that the pressure to act quickly on real-time data may result in hasty decisions that prioritize short-term fixes over sustainable, long-term strategies. This issue becomes particularly pertinent in healthcare, where long-term decisions such as capital investments in infrastructure or the introduction of new treatment protocols require careful evaluation and may not benefit from the immediacy of real-time data (Mathews and Ahmed 2021), suggest that the immediacy of real-time reporting may also create a bias toward quick, reactionary decisions, resulting in missed opportunities for strategic planning and growth.

The impact of real-time financial reporting on decision-making must also address the challenges posed by the quality and integrity of the data being reported. A key concern raised by researchers like Zhou and Zhang (2021) is that real-time data may be incomplete or prone to errors if not properly validated, which can lead to inaccurate or misleading decisions. In healthcare organizations, where real-time financial data is used to allocate critical resources such as medical supplies, staff, and equipment, the consequences of data errors can be significant (Zhang et al. 2020) similarly emphasize the need for robust data validation processes to ensure that real-time financial data is accurate and reliable. Without such validation mechanisms, decision-makers may act on flawed data, resulting in poor financial outcomes or compromised patient care.

According to Li and Li (2022), implementing real-time data validation protocols and automated error-checking systems can help reduce these risks, ensuring that decision-makers receive accurate and reliable data. Additionally, integrating machine learning and AI technologies, as noted by Kumar et al. (2023), can improve the accuracy of real-time data by identifying anomalies and correcting errors automatically. These advancements in technology not only enhance the quality of financial reporting but also support more informed decision-making by providing real-time, validated data that healthcare managers can rely on.

The implementation of real-time financial reporting systems also has significant implications for the role of financial managers and decision-makers in organizations. According to Patel et al. (2021), the availability of real-time financial data alters the responsibilities of financial managers, requiring them to move from a reactive to a proactive decision-making approach. Traditionally, financial managers in healthcare organizations were tasked with reviewing financial reports periodically and making decisions based on historical data. However, with real-time financial reporting, managers are now able to monitor the organization's financial health continuously, making real-time adjustments as needed. According to Johnson et al. (2022), financial managers must be adept at interpreting real-time data and making decisions based on both immediate needs and long-term objectives. In response to this shift, healthcare organizations must invest in training programs that equip financial managers with the necessary tools to interpret and analyze real-time data effectively. Patel et al. (2021) suggest that the adoption of real-time financial reporting systems necessitates a cultural change within healthcare organizations, where decision-makers at all levels embrace the need for timely, data-driven decisions. This cultural shift is critical for maximizing the benefits of real-time reporting and ensuring that decision-making processes remain aligned with organizational goals.

User accessibility is a critical determinant of the effectiveness of an AIS in supporting decision-making processes. The degree to which users can interact with the system and access relevant data directly influences their ability to leverage the information provided by the system in making informed decisions. In healthcare, where decisions can have profound impacts on patient care and organizational efficiency, ensuring that AIS is accessible to key decision-makers is crucial (Johnson et al. 2022).

Smith et al. (2022) suggest that high levels of system accessibility improve decision-making by allowing decision-makers to access key financial and operational data without delay. When hospital managers and clinicians have easy access to real-time data, they are better positioned to make timely decisions related to resource allocation, patient care, and financial management. Accessibility ensures that information flows seamlessly across the organization, promoting transparency and helping to avoid bottlenecks in the decision-making process. This is particularly important in healthcare environments, where time-sensitive decisions can have immediate implications for patient outcomes (Johnson et al. 2022).

Empirical literature further supports the relationship between user accessibility and improved decision-making. Nguyen and Kim (2023) found that increased user accessibility within AIS in healthcare institutions led to enhanced management performance, as hospital managers could make data-driven decisions without having to wait for periodic reports. The ease of access allowed managers to respond to emerging issues promptly, ensuring that the organization could adapt to challenges as they arose. However, the authors also noted that while system accessibility is critical, the effectiveness of AIS can be undermined if users lack the necessary training to operate the system proficiently (Johnson et al. 2022).

Despite the importance of user accessibility, there are notable gaps in the literature regarding its impact across different departments within organizations. For example, while financial managers may require comprehensive access to the system, other departments within the hospital may only need access to specific data relevant to their roles (Wu and Zhang 2021). Moreover, while large corporations may have the resources to provide full system access to all employees, small and medium-sized organizations may face challenges in offering the same level of accessibility. In summary, the review highlights the critical role of AIS components such as data accuracy, real-time financial reporting, and user accessibility in influencing decision-making processes. Data accuracy ensures the reliability of decisions; real-time reporting facilitates timely responses to changing financial conditions; and user accessibility enhances the ability to make informed decisions quickly. The literature also reveals several gaps, such as the influence of organizational culture on data accuracy, the long-term impact of real-time data on strategic decisions, and the varying levels of system accessibility across different departments within organizations. The findings of this study are expected to contribute valuable insights into these gaps, particularly in the context of Nsambya Hospital.

METHODOLOGY

The study adopted a descriptive cross-sectional research design to explore the impact of Accounting Information Systems (AIS) on decision-making in private organizations, specifically focusing on Nsambya Hospital. A cross-sectional design is appropriate as it allows data collection at a single point in time, providing a snapshot of the relationship between AIS usage and decision-making practices (Bryman, 2012). This is useful in providing up to date information in a cheap and convenient way. This design enabled the collection of relevant data from a representative sample of the hospital's staff and management. It offered insights into the current integration of AIS in the hospital's decision-making processes (Creswell, 2014). Given the research objectives, a mixed-methods approach was used, combining both quantitative and qualitative data. The quantitative component generated measurable data to analyze AIS's effect on decision-making, while the qualitative aspect provided deeper understanding of participants' attitudes, experiences, and perceptions (Tashakkori & Teddlie, 2010). This combination ensured a comprehensive analysis by offering both statistical evidence and contextual insights, which enhances the validity of the findings (Saunders, Lewis, & Thornhill, 2016).

Study sample

The sample for this study was drawn from the target population of 150 individuals, which includes hospital administrators, department heads, and other key decision-makers. To ensure that the sample is representative and the findings can be generalized to the larger population, a stratified random sampling method was employed (Bryman, 2012). This allowed the researcher to ensure that key subgroups within the hospital for example financial officers, department heads, and senior managers are adequately represented. Therefore, based on a sample size calculation from Krejcie and Morgan (1970), the study targeted a sample size of 110 respondents, representing approximately 70% of the target population. The sample was proportionally allocated to each subgroup within the population, ensuring that the final sample reflects the diversity of roles and perspectives on AIS usage in the hospital.

Sampling design

A stratified random sampling approach was utilized to ensure that individuals from each relevant subgroup within the hospital are included in the sample. This approach divides the population into distinct strata, such as administrative staff, department heads, and financial officers, ensuring that each group is adequately represented in the sample (Sekaran, 2003). After dividing the population into strata, simple random sampling was applied within each stratum to select the participants (Kothari, 2004).

Sample frame and sample size

The sample frame consisted of the hospital's management and staff who interact with AIS. This includes department heads, senior managers, and financial officers. As per Krejcie and Morgan's (1970) table for determining sample sizes, the sample size was 110 respondents from a total population of 150. This sample size provided sufficient power for statistical analysis, ensuring that the findings are statistically significant and can be generalized to the broader population.

Data Processing and Analysis

Data collected from questionnaires and interviews were processed using statistical software such as SPSS for quantitative analysis. Descriptive statistics, including mean, standard deviation, and frequencies, were calculated to summarize key data points. For the qualitative data, thematic analysis was employed to identify patterns and themes related to AIS's impact on decision-making. This method allowed the researcher to interpret the rich, descriptive data collected during interviews.

Quantitative Data Analysis

Quantitative data were analyzed using regression analysis to assess the relationship between AIS usage and decision-making effectiveness. This approach helped determine the strength and direction of this relationship. Specifically, regression analysis evaluated whether increased AIS usage leads to more effective decision-making and how factors like frequency of AIS use or user training influence outcomes. The analysis revealed how much variability in decision-making effectiveness could be explained by AIS usage. Additionally, descriptive statistics were used to summarize data trends, such as frequencies of responses, means for key variables like AIS usage, and standard deviations measuring response variability. These statistics helped identify how the study population perceives AIS and decision-making overall.

Qualitative Data Analysis

Thematic analysis was applied to interview transcripts to categorize and analyze qualitative data. This technique involves coding meaningful segments of data and grouping them into themes that relate to the research questions (Braun & Clarke, 2006). Coding involved labeling key ideas in the data, which were then organized into broader themes

representing patterns or insights. For example, themes might include AIS's role in decision-making accuracy or how the system's usability affects decision speed. Through thematic analysis, the researcher extracted nuanced insights into how staff members perceive and interact with AIS in their decision-making processes, highlighting common experiences and challenges.

RESULTS AND DISCUSSION

The study results revealed that data accuracy significantly influences decision-making processes at Nsambya Hospital. Respondents generally perceived that accurate financial data from the AIS leads to better decision-making, with a mean of 3.77 and a standard deviation of 1.456. This indicates a positive view of how precise data empowers decision-makers, aligning with Chukwu and Emmanuel (2023), who highlight accurate data's crucial role in enhancing institutional decision quality. This is shown in the table1 below.

Table 1: How data accuracy affects decision-making

No.	Statements	Mean	Std
1.	Accurate financial data from the AIS has led to better decision-making at Nsambya Hospital.	3.77	1.456
2.	Decision-makers at Nsambya Hospital trust the information provided by the AIS due to its accuracy.	3.93	1.522
3.	The accuracy of financial reports produced by the AIS has reduced errors in decision-making.	3.58	1.659
4.	Inaccurate data from the AIS has caused delays in decision-making at Nsambya Hospital.	3.45	1.734
5.	The accuracy of the AIS helps to minimize financial misjudgments in decision-making.	3.58	1.665
6.	Accurate financial data from the AIS has helped decision-makers make more informed choices.	3.75	1.624
7.	Data accuracy plays a significant role in the confidence of managerial decisions at Nsambya Hospital.	3.62	1.720
8.	The use of accurate data from the AIS ensures that strategic decisions made at Nsambya Hospital are sound and reliable.	3.75	1.682

Source: Primary Data 2025

Further findings showed that decision-makers at Nsambya Hospital trust the AIS information due to its accuracy, reflected by a relatively high mean score of 3.93 and a standard deviation of 1.522. This general trust corresponds with Kabagambe and Lwanga's (2024) assertion that trust in information systems hinges largely on data accuracy and integrity. Regarding error reduction, the accuracy of financial reports generated by the AIS was found to moderate errors in decision-making. The mean of 3.58 and standard deviation of 1.659 suggest moderate consensus, though notable variability points to a need for consistent accuracy checks. This supports Nakirya and Tumusiime's (2024) observation that unverified financial data compromises decision efficiency.

On the issue of decision delays caused by inaccurate data, the mean score was 3.45 with a standard deviation of 1.734, indicating diverse opinions. While many agree inaccurate data causes delays, a substantial minority disagrees, possibly due to differences in how departments use the AIS. Okot and Muwanguzi (2023) similarly highlight the costly delays poor data accuracy can cause in hospital decisions. The study also found that AIS accuracy helps minimize financial misjudgments, with a mean of 3.58 and standard deviation of 1.665. Despite majority recognition of this benefit, skepticism remains among some respondents, likely due to inconsistent system application. This aligns with Ainebyoona and Nansubuga (2025), who link financial errors to lapses in data integrity within hospital systems.

Accurate financial data was reported to assist decision-makers in

making more informed choices, as reflected by a mean of 3.75 and a standard deviation of 1.624. This reinforces the idea that data accuracy is critical for informed decision-making in complex hospital environments, supporting Mugisha and Nanteza's (2024) findings on improved decision quality where AIS accuracy is prioritized. The study further highlighted that data accuracy plays a significant role in managerial confidence, with a mean of 3.62 and a standard deviation of 1.720. While the majority appreciate its importance, some remain doubtful, influenced by prior experiences with flawed data. Namirembe and Katongole (2025) similarly note that managerial confidence closely depends on the reliability of system-generated data. Finally, the use of accurate AIS data was confirmed to ensure sound and reliable strategic decisions at Nsambya Hospital. This was supported by a mean score of 3.75 and a standard deviation of 1.682, underscoring the positive impact of data accuracy on long-term hospital decision-making, consistent with findings by Turyasingura and Kagaba (2024).

How data accuracy affects decision-making

Table 2: Correlations on how data accuracy affects decision-making

		Data accuracy	Decision-making
Data accuracy	Pearson Correlation	1	.213*
	Sig. (2-tailed)		.030
	N	104	104
Decision-making	Pearson Correlation	.213*	1
	Sig. (2-tailed)	.030	
	N	104	104

*. Correlation is significant at the 0.05 level (2-tailed).

According to the Pearson correlation coefficient between data accuracy and decision-making is $r = 0.213$, and the level of significance at $p = 0.030$, which is less than the conventional alpha level of 0.05.

Table 3: Model summary on how data accuracy affects decision-making

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.213 ^a	.045	.036	.48064

a. Predictors: (Constant), Data accuracy

Further evidence of this relationship is found in the Model Summary (Table 3), where the R value is $R = 0.213$, which is consistent with the correlation. The R Square value = 0.045 implies that data accuracy accounts for approximately 4.5% of the variation in decision-making. Although this proportion is relatively low, it still confirms that data accuracy contributes meaningfully to explaining differences in decision-making outcomes.

Table 4: ANOVA^a on how data accuracy affects decision-making

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.120	1	1.120	4.850	.030 ^b
	Residual	23.563	102	.231		
	Total	24.684	103			

a. Dependent Variable: Decision-making

b. Predictors: (Constant), Data accuracy

The ANOVA table (Table 4) reinforces the statistical significance of the model, with an F-statistic of $F = 4.850$ and a p-value = 0.030. This again confirms that the regression model is statistically significant at the 0.05 level, meaning the model provides a better fit to the data than a model without the predictor variable.

Table 5: Coefficients^a on how data accuracy affects decision-making

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.390	.200		6.938	.000
	Data accuracy	.216	.098	.213	2.202	.030

a. Dependent Variable: Decision-making

The Coefficients table (Table 5) shows that the unstandardized coefficient ($B = 0.216$) indicates that for every one-unit increase in data accuracy, the level of effective decision-making increases by 0.216 units. The standardized beta coefficient ($\beta = 0.213$) aligns with the Pearson correlation, showing the same strength of association. The t-value = 2.202 and p-value = 0.030 further confirm that the relationship between data accuracy and decision-making is statistically significant.

Table 6: The role of real-time financial reporting on decision-making

No.	Statements	SA Freq. (%)	A Freq. (%)	NS Freq. (%)	D Freq. (%)	SD Freq. (%)	Mean	Std
1.	Real-time financial reports from the AIS have enabled quicker decision-making at Nsambya Hospital	67 (64.4%)	4 (3.8%)	16 (15.4%)	5 (4.8%)	12 (11.5%)	4.05	1.430
2.	Management at Nsambya Hospital is able to make timely decisions due to real-time financial information from the AIS.	48 (46.2%)	1 (1.0%)	20 (19.2%)	11 (10.6%)	24 (23.1%)	3.37	1.667
3.	Real-time financial reporting has improved the ability of Nsambya Hospital to respond to financial challenges promptly.	57 (54.8%)	2 (1.9%)	5 (4.8%)	18 (17.3%)	21 (20.2%)	3.57	1.728
4.	The availability of real-time financial data allows decision-makers to assess financial conditions at any given time.	58 (55.8%)	3 (2.9%)	6 (5.8%)	24 (23.1%)	13 (12.5%)	3.66	1.605
5.	Real-time reporting has enhanced transparency in financial decision-making at Nsambya Hospital.	52 (50.0%)	5 (4.8%)	6 (5.8%)	20 (19.2%)	21 (20.2%)	3.45	1.695
6.	Real-time financial reporting reduces the reliance on outdated data when making key decisions at Nsambya Hospital.	25 (43.3%)	7 (6.7%)	4 (3.8%)	28 (26.9%)	20 (19.2%)	3.28	1.669
7.	The decision-making process has become more dynamic and flexible due to real-time financial reporting	52 (50.0%)	2 (1.9%)	6 (5.8%)	26 (25.0%)	18 (17.3%)	3.42	1.676
8.	Real-time financial data enables hospital management to make proactive decisions based on the most up-to-date information.	61 (58.7%)	2 (1.9%)	13 (12.5%)	4 (3.8%)	24 (23.1%)	3.69	1.696

Source: Primary Data 2025

The results of the study on the table revealed that real-time financial reporting plays a significant role in enhancing decision-making at Nsambya Hospital. Specifically, 67(64.4%) strongly agreed that real-time financial reports from the Accounting Information System (AIS) have enabled quicker decision-making, while 4 (3.8%) agreed, 16(15.4%) were not sure, 5(4.8%) disagreed, and 12(11.5%) strongly disagreed, resulting in a high mean of 4.05 and a standard deviation of 1.430. This finding highlights the importance of real-time reporting in facilitating rapid response in financial planning and operations.

Results of the study revealed that, 48(46.2%) strongly agreed that management is able to make timely decisions due to real-time financial information, while only 1(1.0%) agreed, 20(19.2%) were neutral, 11(10.6%) disagreed, and 24 (23.1%) strongly disagreed, with a mean of 3.37 and a standard deviation of 1.667. Although this mean is moderate, it still indicates a perceived benefit of real-time information in managerial responsiveness.

In terms of enhancing the ability to respond to financial challenges, 57 (54.8%) strongly agreed, 2(1.9%) agreed, 5(4.8%) were neutral, 18(17.3%) disagreed, and 21(20.2%) strongly disagreed. The mean response was 3.57 with a standard deviation of 1.728. This supports the assertion that real-time data can strengthen an institution's financial resilience by allowing for swift corrective action (Nabasa & Tumwebaze, 2024).

The study revealed a availability of real-time financial data was perceived to allow decision-makers to assess financial conditions at any time, with 58(55.8%) strongly agreeing, 3(2.9%) agreeing, 6(5.8%) neutral, 24 (23.1%) disagreeing, and 13(12.5%) strongly disagreeing. The calculated mean was 3.66 and the standard deviation was 1.605, indicating a strong inclination toward the usefulness of real-time data in ongoing financial assessment (Mukasa & Birungi, 2023).

The results of the findings revealed that 52 respondents (50.0%) strongly agreed that real-time reporting has enhanced transparency in financial decision-making, while 5(4.8%) agreed, 6(5.8%) were undecided, 20(19.2%) disagreed, and 21(20.2%) strongly disagreed, yielding a mean of 3.45 and a standard deviation of 1.695. This implies that real-time reporting also contributes to accountability and openness in financial governance (Kaggwa et al., 2024).

In terms of reducing reliance on outdated data, 25(43.3%) strongly agreed, 7(6.7%) agreed, 4(3.8%) were neutral, 28(26.9%) disagreed, and 20(19.2%) strongly disagreed. The mean stood at 3.28 and the standard deviation was 1.669. Although the perception here is mixed, the findings still suggest that up-to-date data enhances the quality of strategic decisions (Agaba & Asiiimwe, 2024).

Results of the study shows that 52(50.0%) strongly agreed that the decision-making process has become more dynamic and flexible due to real-time financial reporting, 2(1.9%) agreed, 6(5.8%) were neutral, 26(25.0%) disagreed, and 18(17.3%) strongly disagreed. The mean was 3.42 with a standard deviation of 1.676, reflecting a moderate yet positive impact on organizational agility in decision-making.

From the results of the study, results shows that 61(58.7%) strongly agreed that real-time data enables hospital management to make proactive decisions based on current information, 2(1.9%) agreed, 13(12.5%) were neutral, 4(3.8%) disagreed, and 24 (23.1%) strongly disagreed. This yielded a relatively high mean of 3.69 and a standard deviation of 1.696, affirming the proactive advantage that real-time reporting provides in healthcare financial management (Lutaaya & Kirabo, 2023).

Real-time financial reporting on decision-making

Table 7: Correlations on real-time financial reporting on decision-making

		Real time financial report	Decision-making
Real-time financial report	Pearson Correlation	1	.684**
	Sig. (2-tailed)		.000
	N	104	104
Decision-making	Pearson Correlation	.684**	1
	Sig. (2-tailed)	.000	
	N	104	104

** Correlation is significant at the 0.01 level (2-tailed).

The Pearson correlation coefficient (r) is used to determine the strength and direction of the linear relationship between two variables in this case, real-time financial reporting and decision-making. The results indicate a strong positive correlation, with $r = .684$. This value suggests that as real-time financial reporting increases, there is a significant improvement in decision-making. The p -value = .000, which is less than the threshold of 0.01, confirms the significance of this relationship. Therefore, it can be concluded that real-time financial reporting has a meaningful and statistically significant impact on the quality and timeliness of decision-making processes.

Table 8: Model summary on real-time financial reporting on decision-making

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.684 ^a	.468	.463	.35885

a. Predictors: (Constant), Real-time financial report

The model summary table reveals the proportion of variance in decision-making that is explained by real-time financial reporting. The R value of .684 confirms the strong correlation found earlier. The R Square (R^2) = .468, indicating that approximately 46.8% of the variation in decision-making can be explained by the availability and usage of real-time financial reports. The Adjusted R Square = .463 adjusts the R^2 for the number of predictors and the sample size, offering a more accurate measure for generalization. The Standard Error of the Estimate (0.35885) indicates the average deviation of observed values from the regression line, suggesting the model predicts decision-making outcomes with reasonable accuracy.

Table 9: ANOVA^a on real-time financial reporting on decision-making

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.549	1	11.549	89.680	.000 ^b
	Residual	13.135	102	.129		
	Total	24.684	103			

a. Dependent Variable: Decision-making

b. Predictors: (Constant), real time financial report

The ANOVA test checks whether the overall regression model is statistically significant. The results show that the regression model is highly significant, with an F -statistic of 89.680 and a p -value = .000. This means there is strong evidence that the independent variable (real-time financial reporting) significantly predicts the dependent variable (decision-making). The Sum of Squares for Regression = 11.549 and for Residual = 13.135, totaling 24.684, reinforces the adequacy of the model. The large F -value and the very small significance level suggest that the relationship is not due to random chance.

Table 10: Coefficients^a on real-time financial reporting on decision-making

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.524	.141		3.715	.000
	Realtime financial report	.697	.074	.684	9.470	.000

a. Dependent Variable: Decision-making

The regression coefficients table provides the actual equation used to predict decision-making based on real-time financial reporting. The unstandardized coefficient (B) = 0.697, which means that for every one-unit increase in real-time financial reporting, decision-making improves by approximately 0.697 units. The standardized Beta coefficient = 0.684 matches the correlation coefficient and reflects the strength of the predictor in the model. The t-value = 9.470 with a p-value = .000 shows that the predictor is highly significant. The constant (intercept) = 0.524, indicating the expected value of decision-making when real-time financial reporting is zero.

The influence of user accessibility on decision-making

Table 11: The influence of user accessibility on decision-making

No.	Statements	SA	A	NS	D	SD	Mean	Std
		Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)		
1.	User-friendly access to the AIS enhances decision-making efficiency at Nsambya Hospital.	42 (40.4%)	7 (6.7%)	27 (26.0%)	5 (4.8%)	23 (22.1%)	3.38	1.578
2.	Management at Nsambya Hospital can easily access the AIS to make timely financial decisions.	59 (56.7%)	1 (1.0%)	6 (5.8%)	16 (15.4%)	22 (21.2%)	3.57	1.728
3.	User accessibility to the AIS improves collaboration among decision-makers at Nsambya Hospital.	40 (38.5%)	11 (10.6%)	7 (6.7%)	27 (26.0%)	19 (18.3%)	3.25	1.612
4.	The ability to easily access the AIS empowers decision-makers to act quickly on financial matters.	56 (53.8%)	6 (5.8%)	5 (5.8%)	18 (17.3%)	19 (18.3%)	3.60	1.669
5.	User access to the AIS ensures that all relevant parties have the necessary information to make informed decisions.	46 (44.2%)	4 (3.8%)	7 (6.7%)	21 (20.2%)	26 (25.0%)	3.22	1.729
6.	The accessibility of the AIS has improved the decision-making process by providing decision-makers with immediate access to critical data.	43 (41.3%)	2 (1.9%)	4 (3.8%)	21 (20.2%)	34 (32.7%)	2.99	1.793
7.	Inadequate user access to the AIS has hindered decision-making at Nsambya Hospital.	58 (55.8%)	3 (2.9%)	18 (17.3%)	5 (4.8%)	20 (19.2%)	3.71	1.611
8.	Easy access to the AIS by decision-makers has led to better coordination in decision-making processes at Nsambya Hospital.	37 (35.6%)	7 (6.7%)	18 (17.3%)	10 (9.6%)	32 (30.8%)	3.07	1.685

Source: Primary Data 2025

The results of the study on the table revealed that user accessibility significantly influences decision-making at Nsambya Hospital. Firstly, the statement “User-friendly access to the AIS enhances decision-making efficiency at Nsambya Hospital” received agreement from a combined total of 49 respondents, where 42 (40.4%) strongly agreed and 7 (6.7%) agreed. Meanwhile, 27 (26.0%) were not sure, 5 (4.8%) disagreed, and 23 (22.1%) strongly disagreed. The mean score was 3.38 with a standard deviation of 1.578, indicating a moderate level of agreement with some variability in responses.

The majority of respondents, 59 (56.7%), strongly agreed that “Management at Nsambya Hospital can easily access the AIS to make timely financial decisions,” while only 1 (1.0%) agreed, and the rest expressed varying levels of uncertainty or disagreement. The mean of 3.57 and standard deviation of 1.728 reflect a relatively strong affirmation despite a wider range of opinions. This highlights the relevance of timely system access in supporting prompt and effective financial decisions, a finding aligned with recent research highlighting accessibility as a critical enabler of real-time decision-making in healthcare settings (Chen & Alhassan, 2022).

It was noted that 40(38.5%) of the respondents strongly agreed and 11 (10.6%) agreed that “User accessibility to the AIS improves collaboration among decision-makers at Nsambya Hospital.” However, 27(26.0%) disagreed and 19(18.3%) strongly disagreed. This item recorded a mean of 3.25 with a standard deviation of 1.612, pointing to divided perceptions. These mixed results imply that while some users benefit from improved collaboration through AIS access, others may face barriers such as inadequate training or system limitations.

The results of the study also revealed when asked whether “The ability to easily access the AIS empowers decision-makers to act quickly on financial matters,” 56 (53.8%) strongly agreed and 6 (5.8%) agreed, with a mean of 3.60 and standard deviation of 1.669. This strong affirmation shows that quick access to financial data facilitates responsive decision-making, consistent with findings by Owino and Wamala (2024), who stressed that speed in accessing relevant data is a core benefit of integrated AIS platforms.

It was revealed on whether user access to the AIS ensures that all relevant parties have the necessary information to make informed decisions,” 46 (44.2%) strongly agreed while 4 (3.8%) agreed. Nevertheless, a notable proportion of respondents 21 (20.2%) and 26 (25.0%) disagreed and strongly disagreed respectively. With a mean of 3.22 and a high standard deviation of 1.729, this points to significant variation in the perceived effectiveness of AIS in promoting inclusive decision-making. The disparity may result from differential access rights or technical constraints that limit system-wide usability (Mukasa & Turyahikayo, 2024).

Another statement observed was that “The accessibility of the AIS has improved the decision-making process by providing decision-makers with immediate access to critical data,” which had 43 (41.3%) respondents strongly agree and 2 (1.9%) agree. Despite this, a large portion, 34 (32.7%), strongly disagreed. The low mean score of 2.99 and high standard deviation of 1.793 reveals polarized opinions. These results suggest that while a segment of users appreciates immediate data access, others might struggle with system responsiveness or technical reliability, a problem echoed in recent digital infrastructure assessments (Tumusiime et al., 2023).

According to the results of findings, results shows that 58(55.8%) strongly agreed that “Inadequate user access to the AIS has hindered decision-making at Nsambya Hospital,” supporting the notion that limited access remains a challenge. With a mean of 3.71 and a standard deviation of 1.611, this finding confirms that user inaccessibility significantly disrupts efficient decision-making. This observation resonates with Kiggundu and Owor (2024), who found that poor AIS penetration limits the strategic capacity of decision-makers in Uganda’s public health institutions.

It was revealed on the statement that easy access to the AIS by decision-makers has led to better coordination in decision-making processes at Nsambya Hospital” showed a more divided response: 37 (35.6%) strongly agreed, 7 (6.7%) agreed, 18 (17.3%) were not sure, 10 (9.6%) disagreed, and 32 (30.8%) strongly disagreed. With a mean of 3.07 and standard deviation of 1.685, the data reflects a moderately positive but inconsistent perception. This may indicate that while some departments experience smoother coordination due to easy access, others may still be struggling with issues such as outdated systems or access restrictions.

User accessibility and decision-making

Table 12: Correlations on user accessibility and decision-making

		User accessibility	Decision-making
User accessibility	Pearson Correlation	1	.587**
	Sig. (2-tailed)		.000
	N	104	104
Decision-making	Pearson Correlation	.587**	1
	Sig. (2-tailed)	.000	
	N	104	104

** . Correlation is significant at the 0.01 level (2-tailed).

Results of the findings on the relationship between user accessibility and decision-making at Nsambya Hospital revealed statistically significant and positive outcomes across all analytical tables. As illustrated in Table 12, a Pearson correlation coefficient of $r = 0.587$ was established between user accessibility and decision-making, with a significance level (p-value) of 0.000, which is below the conventional threshold of 0.01. This suggests a moderate positive and statistically significant correlation, indicating that improvements in user accessibility to the Accounting Information System (AIS) are positively associated with enhanced decision-making processes.

Table 13: Model summary on user accessibility and decision-making

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.587 ^a	.344	.338	.39840

a. Predictors: (Constant), User accessibility

The model summary in table 13 shows that the R-squared value is 0.344, meaning that approximately 34.4% of the variance in decision-making at Nsambya Hospital can be explained by user accessibility to the AIS. The adjusted R-squared value of 0.338 confirms the model's robustness after adjusting for the number of predictors. The standard error of the estimate is 0.39840, indicating the average distance that the observed values fall from the regression line. These findings provide evidence that user accessibility has a practical and meaningful impact on decision-making within the organization.

Table 14: ANOVA user accessibility and decision-making

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.494	1	8.494	53.518	.000 ^b
	Residual	16.189	102	.159		
	Total	24.684	103			

a. Dependent Variable: Decision-making

b. Predictors: (Constant), User accessibility

The ANOVA results in Table 14 support the significance of the model. The analysis of variance revealed that the regression model is statistically significant, with an F-value of 53.518 and a significance level ($p = 0.000$). This clearly demonstrates that user accessibility to the AIS significantly contributes to the variation in decision-making, and the relationship is not due to random chance. The large F-value reflects a high level of explanatory power in the model, emphasizing the importance of usability and access in system design for healthcare decision-makers.

Table 15: Coefficients^a on user accessibility and decision-making

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.746	.152		4.912	.000
	User accessibility	.587	.080	.587	7.316	.000

a. Dependent Variable: Decision-making

Table 15 on the coefficients reveals that the unstandardized coefficient (B) for user accessibility is 0.587, with a standard error of 0.080, a t-value of 7.316, and a p-value of 0.000. These values indicate that user accessibility significantly predicts decision-making, and the positive coefficient means that for each one-unit increase in user accessibility, decision-making improves by 0.587 units. The standardized Beta coefficient also equals 0.587, further confirming the strength of the influence.

Decision-making

Table 16: Decision-making

No.	Statements	SA	A	NS	D	SD	Mean	Std
		Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)		
1.	The AIS has improved the overall speed of decision-making at Nsambya Hospital.	43 (41.3%)	1 (1.0%)	6 (5.8%)	17 (16.3%)	37 (35.6%)	2.96	1.811
2.	Decision-makers at Nsambya Hospital rely heavily on the data provided by the AIS for making key decisions.	31 (29.8%)	11 (10.6%)	00 (00%)	33 (31.7%)	29 (27.9%)	2.83	1.651
3.	The decision-making process at Nsambya Hospital has become more transparent due to the use of the AIS	61 (58.7%)	5 (4.8%)	2 (1.9%)	21 (20.2%)	15 (14.4%)	3.73	1.632
4.	The accuracy of decisions made at Nsambya Hospital has increased since the implementation of the AIS.	35 (33.7%)	6 (5.8%)	00 (00%)	25 (24.0%)	38 (36.5%)	2.70	1.729
5.	AIS has enabled decision-makers at Nsambya Hospital to make more informed and evidence-based decisions.	41 (39.4%)	1 (1.0%)	3 (2.9%)	26 (25.6%)	33 (31.7%)	2.91	1.769
6.	The information provided by the AIS helps decision-makers evaluate financial situations quickly and effectively.	40 (38.5%)	3 (2.9%)	17 (16.3%)	4 (3.8%)	40 (38.5%)	2.99	1.782
7.	Decision-makers at Nsambya Hospital feel more confident about their decisions due to the data provided by the AIS.	40 (38.5%)	00 (00%)	20 (19.2%)	12 (11.5%)	32 (30.8%)	3.04	1.706
8.	The use of the AIS has reduced the time spent in meetings or discussions about financial decisions at Nsambya Hospital.	56 (53.8%)	2 (1.9%)	5 (4.8%)	19 (18.3%)	22 (21.2%)	3.49	1.729

Source: Primary Data

CONCLUSION AND RECOMMENDATIONS

Conclusion

The study confirms that data accuracy from the AIS is a crucial factor in enhancing the quality, trust, and reliability of decision-making processes at Nsambya Hospital. While there is overall positive perception, variability in responses highlights the ongoing need for consistent accuracy checks and improved system application to maximize decision-making benefits. The study concludes that data accuracy has a statistically significant impact on decision-making, despite a weak correlation. Accurate data supports better planning and helps reduce errors. It increases trust in the outputs generated by the system, which in turn enhances managerial confidence. This ultimately leads to more reliable and strategic decision-making. In relation to the first objective, the study concludes that data accuracy, though weakly correlated, has a statistically significant impact on decision-making. Accurate data enables better planning, reduces errors, and increases trust in system outputs, ultimately enhancing managerial confidence and strategic reliability.

Regarding the second objective, real-time financial reporting significantly contributes to effective and timely decision-making. The availability of current data allows managers to act swiftly, assess situations in real time, and make informed decisions, thereby improving operational agility and transparency. Internal control features of AIS are moderately correlated with enhanced decision-making. These controls provide a secure framework for financial data processing, ensuring data integrity, minimizing financial risk, and fostering accountability in hospital management. Basing on the findings, the following recommendations were made; Nsambya Hospital should prioritize enhancing data accuracy within its AIS by implementing regular data audits, comprehensive staff training, and advanced data validation techniques. Emphasis should be placed on ensuring data consistency across departments to reduce decision-making errors and improve confidence. The hospital should fully leverage real-time reporting capabilities by investing in system upgrades that support real-time analytics and dashboards. Timely data access should be incorporated into all managerial levels to enable responsive and transparent decision-making processes. The hospital must reinforce its internal control mechanisms by adopting automated controls, conducting periodic reviews of control effectiveness, and ensuring compliance with standardized protocols. Strengthening internal controls enhanced decision integrity and protect financial assets. Further research should focus on; exploring the long-term impact of Accounting Information Systems on organizational performance. Further studies should examine the extent to which data accuracy, real-time reporting, and internal controls collectively influence strategic outcomes beyond decision-making.

Recommendations

Based on the findings, Nsambya Hospital should focus on improving data accuracy within its AIS. This can be achieved by conducting regular data audits, providing comprehensive staff training, and applying advanced data validation methods. Special attention should be given to maintaining data consistency across all departments. This will help reduce errors in decision-making and boost overall confidence in the system.

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