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**Effects of Financial Management on Learners' Performance in
Muslim Government Aided Primary Schools in Luwero District,
Uganda**



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Effects of Financial Management on Learners' Performance in Muslim Government Aided Primary Schools in Luwero District, Uganda

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Abstract

Purpose: This study aimed at investigating the effect of financial management in Muslim Government aided primary schools on learners' performance in Luweero District. There so many religious founded Primary schools in the target area but Muslim founded are performing poorly in academics, despite government provides teachers, scholastic materials, supervision and funds equally.

Methodology: A casual comparative study design was used following a purposive and simple random sampling method of 371 respondents out of 10,787 populations. Questionnaires were used to collect quantitative data; Interviews were conducted on the selected group of people. Quantitative data was analyzed using descriptive statistics and inferential analysis (correlation) with the aid of SPSS while qualitative data was analyzed using manual thematic analysis.

Findings: The study revealed that budgeting has a strong positive and significant effect on learners' performance ($\beta=0.806$, P-value=0.000) at a 0.05 level of significance and further revealed that book keeping has a weak positive and significant effect on learners' performance in Muslim founded schools in Luweero district ($\beta=0.394$, P-value=0.000) at a 0.05 level of significance.

Unique contribution to theory, policy and practice: The study recommended that the school management should; embrace the various budgeting techniques to ensure improvement of learner's performance and achieve financial sustainability. Employ qualified accountants to perform book keeping tasks to aid management decision making in Government aided primary schools in Luweero District

Keywords: *Financial, management, learners, Academic, Performance, Government, Aided and schools.*

Introduction

Financial management is conceptualized as “a management activity which is concerned with the planning and controlling of an organization’s financial resources” (Pandit 1995). This includes Budgeting, Proper collection of resources, allocation of funds, Reporting and interpreting of Financial statements in an acceptable manner. It is one of the cores that determine the success of any organization. When it comes to educational institution, once finance is properly managed the institution is likely to be successful and when resources are misappropriated the reverse will be true. The success of a primary educational institution is mostly determined by the academic performance of the learners.

According to the Local governments financial and regulations (2007) 138/139, the head teacher is responsible for the proper management of the school funds by opening up an account in a bank and being a principal signatory. At the same time the SMC must produce a member to be a signatory on the same account

Academic performance, refers to the extent to which a student, teacher or institution has attained their short and long-term educational goals. According to Ministry of Education and Sports report (2018) performance is the effort made by students to realize their learning dream as driven by their classroom teachers. The report further emphasizes that the ultimate goal for any teacher is to improve the ability level and prepare students for adult hood. Performance thus simply means work well done. Academic excellence requires so many things which includes Good administration, Motivation of teaching and non-teaching staff, Creating a conducive learning environment, Continuous assessment by teachers to learners, Participation in co-calicular activities like sports and music, Continuous supervision and monitoring of Human resource, Fulfilment of learners’ basic needs, Proper management of institutional meetings, Proper communication channels between learners, teachers, parents and administrators, Setting up clear and attainable objectives, Proper budgeting, Provision of instructional materials.

In order to achieve all the above financial management is a key since it involves financial planning which is the ability to raise funds and allocate them appropriately, Proper financial planning ensures that there are proper policies and procedures in place for the efficient and economic management of school finances (Zepeda, 2012). with poor financial management none of the above can be attained. This is because money is focal point in any organization.

Poor financial management in an organization may include, Failure to make annual budget, spending at source, Lack of auditing, Failure to avail accountability, misallocation of funds and misappropriation of resources. Matt (2000) emphasizes that financial planning is a formal process of establishing budget goals and objectives over a specified period of time, years and in long run increase performance of organization the foregoing scholar also argues that financial planning competence lays a strong long-term foundation for a company to progress. Buie and Yeske (2011)

advance that financial planning included six steps which among other things include analyzing and evaluating current financial and implementing financial plans.

Luweero District is one of the 135 districts in Uganda found in the central region (Buganda) (Ministry of Local governments Fact Sheet July 2017). According to District Education officer's report (2018), Luwero has 650 Primary schools of which 410 are religious founded government aided and according to the District Kaddhi's report (2019) 34 are Muslim founded.

The Government of Uganda, through its Ministry of Education and Sports, under the Universal Primary Education Programme, allocate same amount of money per each pupil per term to the Government aided Schools, since the inception of UPE in 1997.

The Government of the Republic of Uganda through Ministry of Education and Sport has come up with several interventions in bid to improve performance of all Government aided primary schools like, construction of physical infrastructure like classrooms, toilet stances, text books, recruitment and posting of teachers to improve staffing, among others (Ministry of education and sports annual statistical report 2018). supervision by District inspectors and area supervisors is done equally. In addition, institutions of foundation body on ground to plan, monitor and supervise the Government aided primary schools through SMCs. It is their responsibility to make key strategic decisions on schools along with the head teacher, they also set aims, objectives around how the school develops and improves. (Ssekamwa and Lugumba 2010), (Uganda Education Act 2008) However, despite a number of all these interventions to promote good performance of government aided primary schools, Luwero District has yielded a lot in Most Catholic, Adventist and Protestant founded schools yet Muslim founded ones Perform poorly in Academics, Sports and Drama It is not only that but even when it comes to promoting foundation body norms, values and culture they have totally failed. Many factors that could be responsible for this continuous poor performance of Muslim government aided primary schools in Luwero district. Among the notable ones could be poor financial management. It is on this background that the researcher opted to investigate the Financial management in Muslim Government aided primary schools in Luwero district, Uganda.

The objectives of the study where: To examine the effect of budgeting on learners' performance plus examining the effect of book keeping on learners' performance in Muslim founded Primary Government Aided Primary schools in Luweero District

Though other scholars had indicated that financial management has a positive effect on the performance of schools, the sub components of the variables varied greatly. However, it is still hypothesized that the different components of financial management differently affected the performance. Further, going by the parameters of performance, little has been done to quantitatively elucidate the significance of the effect of financial management on the performance learners.

LITERATURE REVIEW

Financial management has been documented to positively affect the performance of any organization though there exist inconsistencies in literature regarding the effects of the independent components of financial management on the performance, a gap the current study sought to bridge. This chapter presents the empirical literature review on the study variables.

The effect of budgeting on performance

The role of budgeting in any organization is significant in that they cannot go without the direction set in the various budget process (Olulube, 2016). To be effective, budgets must be formulated and designed in the best way so that they reflect the need to attain the objectives set. To investigate the effect of strategy formulation on financial performance, three strands of literature are elucidated.

The qualitative strand of literature is based on theoretical underpinnings to state that budgeting positively affects the performance of the organization (Sangiumvibool & Chonglertham, 2017) because of the fact that it forces an organization to carefully look at the priorities for achievement of the long-term objectives of the stated organization. However, the qualitative studies cannot be relied upon to indicate the magnitude of the effect of budgeting on performance of learners in a school which leaves a knowledge void that the current study seeks to bridge.

The descriptive strand of literature is based on simple descriptive analyses to state that budgeting positively affects the financial performance of the organization (Hajaroh et al., 2021; Odundo & Oyier, 2017) because of the fact that the activities in budgeting were rated by the employees and compared with their rating of performance using binary responses. Whereas descriptive analyses are an improvement of the qualitative analyses, they retain the weakness of failing to indicate the magnitude of the effect of budgeting on performance, fail to show how budgeting affects learners' performance and also fail to indicate which component of budgeting has a bigger effect on performance because the components of the DV have also not been clearly elucidated. By creating sub components of the IV and DVs, the study will bridge the knowledge void due to the fact that the component effects will be weighed.

To improve on the descriptive strand of literature, other scholars have used inferential analyses to arrive at the conclusion that budgeting positively but insignificantly affects the performance of the organization (Maisaroh et al., 2019; Lee & Polachek, 2018) because of the fact that there could be other factors responsible for performance of an organization rather than its budgeting. Whereas this is an improvement on the descriptive as well as qualitative analyses, they are explained by a host of methodological weaknesses failing to measure the variables properly because the validity and reliability results indicated very low scores and also the fact that they were not made with specific reference to learners in a school setting. The smaller samples adopted limit the applicability of their study results.

However, other studies (Ugiriwabo et al., 2023; Mwasame et al., 2022; Hagelskamp et al., 2020a; Wanjala et al., 2020) have used inferential analyses to arrive at the conclusion that budgeting positively and significantly affects the performance of the organization though there could be other factors responsible for financial performance of an organization rather than its budgeting. Whereas this is an improvement on the previous studies on budgeting, the most recent reviewed studies are carried outside Uganda and also not specific to the learners' performance, creating a knowledge void the current study had to address.

The effect of Book keeping on performance

The managers are informed by book keeping, performance is achieved through ensuring that the best decisions are made though it is not clear whether the same is applicable to the performance of learners in Muslim founded Government Aided Primary schools. To investigate the effect of book keeping on financial performance, three strands of literature are elucidated.

The qualitative strand of literature is based on a number of theories to state that book keeping positively affects the performance (Prempeh et al., 2022) because of the fact that book keeping forces an organization to ensure that all decisions are based on effective records management and the better the decisions, the better the performance of the organization. However, the qualitative studies cannot be relied upon to indicate the magnitude of the effect of book keeping on performance of learners which leaves a knowledge void that the current study sought to bridge.

The descriptive strand of literature is based on simple descriptive analyses to state that book keeping positively and significantly affects the performance of the organization (Yankah et al., 2022; Cohen et al., 2022). Whereas descriptive analyses are an improvement of the qualitative analyses, they retain the weakness of failing to indicate the magnitude of the effect of book keeping on performance of the individuals in the organization or learners' performance in the case of schools.

To improve on the descriptive strand of literature, other scholars have used inferential analyses to arrive at the conclusion that book keeping positively but insignificantly affects the financial performance of the organization (Pärl et al., 2020; Manes-Rossi et al., 2020). Whereas this is an improvement on the descriptive as well as qualitative analyses, they are explained by a host of methodological weaknesses failing to measure the variables properly which reduces the validity and reliability of their results.

However, other studies (Langella et al., 2020; Bastida et al., 2022; Thottoli, 2021; Najera & Collazo, 2021) have used inferential analyses to arrive at the conclusion that book keeping positively and significantly affects the financial performance of the organization though it cannot be concluded that the improvements in performance of organizations was based on the other organizations rather than schools. Secondly, because these studies were carried outside Ugandan schools, the review identifies a knowledge void than must be closed.

METHODOLOGY

A casual comparative study design was used following a purposive and simple random sampling method of 371 respondents out of 10,787 population. Questionnaires were used to collect quantitative data, Interviews were conducted on the selected group of people.

The study population comprised of School management committee members, Teachers, Head teachers, Leaners, foundation Body Leaders and parents in Muslim founded Government aided Primary Schools. According to the data from the District Education Office as well as that of the District Kadhi, the table below summarizes the schools with the populations and using Krejcie and Morgan (1970) formula, the sample size was calculated;

$$n = \frac{\chi^2 NP(1-P)}{e^2(N-1) + \chi^2 P(1-P)}$$

Where;

χ^2 is the chi-square value at the 5% level of significance, $\chi^2 = 3.841$

P is the probability of inclusion, P = 0.5, 1-P is the probability of exclusion, (1-P) = 0.5

N is the study population, N = 10787

e is the margin of error, e = 0.05

$$n = \frac{3.841 * 10787 * 0.5 * 0.5}{0.05^2 * 10786 + 3.841 * 0.5 * 0.5}$$

n = 371 respondents.

Table 3.1: Sampling, Population and Sample size, and Sampling techniques

		Population	Sample	Sampling technique
Number of schools	35	10,216 students	223	Simple Random
School committees	2 per school	70	20	Purposive
Head teachers	1 per school	35	15	Purposive
Inspector of schools		1	1	Purposive
Teachers		420	102	Simple Random
Foundation body		45	10	Purposive
Total		10,787	371	

Sampling / sampling techniques

In order to select respondents who participated in the study, the researcher selected respondents from the category of students and teachers using simple random sampling method of selection. According to Kayode (2014) simple random sampling method offers an equal probability to all individuals in the study population to be selected and included in to the study sample.

In the selection of key informants for the interviews, the researcher employed a purposive sampling technique and these comprised of school committee members, Head teachers, Inspector of schools, and Foundation body members from the different schools. The selected key informants were considered and were required to provide qualitative data through interviews. According to Kayode (2014) purposive sampling allows the researcher to choose respondents based on their expert knowledge to obtain in-depth information about a phenomenon.

Data Collection tools and techniques

In the collection of data, two main tools were adopted i.e. a self-administered questionnaire for collecting quantitative data and this is because of the fact that there is a need for collecting sufficient amounts of data while at the same time minimizing bias. The questionnaires were delivered to the respondents for filling. At receipt of the questionnaire, the researcher kept a distance so as to ensure that the respondent is not interrupted to improve the quality of the data. Secondly, an interview guide was used for collecting qualitative data. This was applied to the head teachers and the inspector of schools to probe for their opinions, feelings and attitudes about how financial management affected the performance of Muslim founded schools in Luweero district.

Validity

Validity of the instrument examines the quality of the research instrument or procedure in the data collection. Its accuracy and meaningfulness. It finds out if the instrument can help the researcher get the required outcome of the study. Validity measures the ability of the instruments to produce the correct and relevant results. The Content Validity Index (CVI) was used to establish validity of the study.

$$CVI = \frac{\text{no of items declared valid}}{\text{total no of items}}$$

$$CVI = \frac{29}{34}$$

$$CVI = 0.853$$

It can be concluded that the questionnaire was valid for data collection since the CVI of 0.853 was above 0.7 as recommended by Mugenda and Mugenda (2003).

Data analysis and management

Descriptive statistics (percentages and frequencies) captured the respondents' characteristics and opinions (Truong et al., 2020). With these, the conclusions were based on the percentages and the size of the mean. Secondly, simple linear regression was used to make inferences about the study objectives. Here, conclusions were based on comparing the p-values with the level of precision (0.05) to provide answers to the study hypotheses. According to Truong et al. (2020) simple linear regression analysis is concerned with examining for an effect of the predictor variables (independent variables) on the outcome variable (dependent variable)

For qualitative data analysis, thematic analysis was adopted where narratives obtained from the respondents were broken down to form themes that were interpreted to make a general conclusion and these were presented in form of verbatim quotations. Thematic analysis involves the identification of themes and meaningful patterns across a dataset relative to a research question (Truong et al., 2020).

DATA PRESENTATION AND INTERPRETATION OF FINDINGS

The study's demographic characteristics include age, gender, education level, tenure and designation as in the tables and figures that follow;

Table 4.1: Age of the Respondents

		Frequency	Percentage
Valid	Between 30 and 34 years	106	41.1
	Between 35 and 39 years	12	4.7
	Less than 30 years	104	40.3
	Over 40 years	36	14.0
Total		258	100.0

Source: Primary data

The results in Table 4.1 indicate that out of 258 respondents, a bigger proportion 106 (41.1%) of the respondents were aged between 30 and 34 years, followed by 104 (40.3%) of the respondents who were aged less than 30 years, then 36 (14.0%) of the respondents who were aged over 40 years, and the least proportion 12 (4.7%) of the respondents were aged between 35 and 39 years. The results imply that there was a balance in selection for improving the validity and reliability of the findings.

Table 4.2: Gender of the Respondents

		Frequency	Percentage
Valid	Female	72	27.9
	Male	186	72.1
	Total	258	100.0

Source: Primary data

The results in Table 4.2 indicate that out of 258 respondents, majority 186 (72.1%) of the respondents were male and 72 (27.9%) of the respondents were female. This distribution is explained by the higher levels of non-response by the female respondents with very few willing to participate after not being selected at first. However, there is a general consensus that there were no significant differences in response by gender of respondents.

Table 4.2: Education Level of the Respondents

		Frequency	Percentage
Valid	Certificate	68	26.4
	Diploma	58	22.5
	Graduate	80	31.0
	Secondary	52	20.2
	Total	258	100.0

Source: Primary data

The results in Table 4.3 show that out of 258 respondents, a bigger proportion 80 (31%) of the respondents had attained a graduate level of education, followed by 68 (26.4%) of the respondents who had attained a certificate level of education, then 58 (22.5%) of the respondents who had attained a diploma level of education, and 52 (20.2%) of the respondents had attained a secondary level of education. This distribution is explained by the fact that there was a need to include all stakeholders in the management of Muslim Founded Government Aided Primary schools in Luweero district.

Table 4.3: Tenure of the Respondents

		Frequency	Percentage
Valid	1- 5 years	96	37.2
	6 - 10 years	52	20.2
	Less than one year	44	17.1
	More than 10 years	66	25.6
	Total	258	100.0

Source: Primary data

The study results in Table 4.4 indicate that out of 258 respondents, a bigger proportion 96 (37.2%) of the respondents had been attached to the school for a period of 1-5 years, followed by 66 (25.6%) of the respondents who had an attachment of more than 10 years, then 52 (20.2%) of the respondents who had been attached to a particular Muslim founded school for a period of 6-10 years, and 44 (17.1%) of the respondents had an attachment to the school of less than one year. This distribution also indicates that the right sample was selected which improved the validity and reliability of the results.

Table 4.4: Designation of the Respondents

		Frequency	Percentage
Valid	Teachers	97	37.6
	Students	133	51.5
	Member SMCs	18	7.0
	Member Founding Body	10	3.9
	Total	258	100.0

Source: Primary data

The results in Table 4.5 indicate that out of 258 respondents, majority 133 (51.5%) of the respondents were students, followed by 97 (37.6%) of the respondents who were teachers, then 18 (7.0%) of the respondents who were members of School Management Committees (SMCs), and the least proportion 10 (3.9%) of the respondents were members of the founding body. This implies

that a number of respondents from different categories were selected and included into the study to provide unbiased information which would yield significant results.

Findings on the Study Objectives

Budgeting and Learners' Performance

The first objective of the study was to examine the effect of budgeting on learners' performance in Muslim founded Government Aided schools in Luweero district. Firstly, the respondents' perceptions were sought for about budgeting and their responses were presented using descriptive statistics. A five-point Likert scale where; 5= Strongly Agree, 4= Agree, 3= Not Sure, 2= Disagree, and 1= Strongly Disagree was used to measure variable statements. The results are presented below;

Table 4.5: Respondents' Perceptions on Budgeting

	Strongly Disagree		Disagree		Unsure		Agree		Strongly Agree	
	N	%	N	%	N	%	N	%	N	%
This school has a long term and short-term budget plans	3	14.	2	10.	5	20.	6	23.	84	32.
	6	0	6	1	2	2	0	3	6	6
The budgets have clear goals and objectives	3	14.	5	19.	3	14.	5	20.	82	31.
	6	0	0	4	6	0	4	9	8	8
When budgeting, outcomes, goals and objectives are linked to programs and school activities	4	15.	3	14.	2	10.	9	37.	60	23.
	0	5	6	0	6	1	6	2	3	3
This school put priorities for the resolutions made by finance Committee	5	22.	4	16.	2	7.8	7	29.	62	24.
	8	5	2	3	0	0	6	5	0	0
There is a regular follow up on budget plans by the budget committee and departmental heads	3	13.	3	13.	3	11.	5	20.	10	41.
	4	2	4	2	0	6	4	9	6	1

Source: Primary data

The results in Table 4.6 show that of the respondents, 84 (32.6%) strongly agreed that their school has a long term and short-term budget plans, 60 (23.3%) agreed, 52 (20.2%) were not sure while

26 (10.1%) disagreed and 36 (14.0%) strongly disagreed that their school has a long term and short-term budget plans. This implies that a majority, 144 (55.9%) of the respondents agreed that their school has a long term and short-term budget plans.

Secondly, the results show that of the respondents, 82 (31.8%) strongly agreed that their school budgets have clear goals and objectives, 54 (20.9%) agreed, 36 (14.0%) were not sure while 50 (19.4%) disagreed and 36 (14.0%) strongly disagreed that their school budgets have clear goals and objectives. This implies that a majority, 136 (52.7%) of the respondents agreed that their budgets have clear goals and objectives.

Thirdly, the results show that of the respondents, 60 (23.3%) strongly agreed that when budgeting, outcomes, goals and objectives are linked to programs and school activities, 96 (37.2%) agreed, 26 (10.1%) were not sure while 36 (14.0%) disagreed and 96 (37.2%) strongly disagreed that when budgeting, outcomes, goals and objectives are linked to programs and school activities. This implies that a majority, 156 (60.5%) of the respondents agreed that when budgeting, outcomes, goals and objectives are linked to programs and school activities.

Further, the results show that of the respondents, 62 (24.0%) strongly agreed that their respective schools put priorities for the resolutions made by finance Committees, 76 (29.5%) agreed, 20 (7.8%) were not sure while 42 (16.3%) disagreed and 58 (22.5%) strongly disagreed that their respective schools put priorities for the resolutions made by finance Committees. This implies that a majority, 138 (53.5%) of the respondents agreed that their respective schools put priorities for the resolutions made by the finance Committees.

Lastly, the results show that of the respondents, 106 (41.1%) strongly agreed that there is a regular follow up on budget plans by the budget committee and departmental heads, 54 (20.9%) agreed, 30 (11.6%) were not sure while 34 (13.2%) disagreed and 34 (13.2%) strongly disagreed that there is a regular follow up on budget plans by the budget committee and departmental heads. This implies that a majority, 160 (62.0%) of the respondents agreed that there is a regular follow up on budget plans by the budget committee and departmental heads.

Effect of Budgeting on Learners' Performance in Muslim Founded Government Aided Schools in Luweero District

To establish whether budgeting has a statistically significant effect on learners' performance in Muslim founded Government Aided schools in Luweero district, the researcher conducted a simple linear regression analysis and the results are presented in Table 4.7;

Table 4.6: Regression findings on the Effect of Budgeting on Learners' Performance in Muslim Founded Government Aided Schools in Luweero District

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.806 ^a	.650	.649	.29696

a. Predictors: (Constant), Budgeting

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.425	.097		14.649	.000
	Budgeting	.611	.028	.806	21.824	.000

a. Dependent Variable: Learners' Performance

Source: Primary data

The regression findings in Table 4.7 indicate a strong positive and significant effect of budgeting on learners' performance in Muslim founded Government Aided schools in Luweero district ($\beta=0.806$, $P\text{-value}<0.05$). The regression findings indicate that a unit improvement in budgeting results into an increase in learners' performance by 80.6%. The results may imply that as budgeting increases, it results into an improvement in learners' performance in Muslim founded Government Aided schools in Luweero district.

The model summary results indicate that the coefficient of determination (Adjusted R-square) was 0.649, which indicates that budgeting explains 64.9% of the total variations in learners' performance in Muslim founded Government Aided schools in Luweero district and the remaining 35.1% of the variations are explained by other factors. This implies that budgeting immensely and significantly affects learners' performance in Muslim founded Government Aided schools in Luweero district.

To complement the above results, qualitative analysis was conducted on the data obtained from the interviews and the following were some of the results;

“...in every aspect of life, one thing is evident for sure. Whether you go to developed or undeveloped societies, resources are limited. It is not just about money, but also time, human resources. That’s why we talk of etcetera. In schools, all these constraints have to be put into consideration to ensure that the parents and learners are not cheated. We have to do budgeting for us to be in position to achieve our learners’ objectives with those limited resources...”

Interview with FML on 7th March 2024 at Lutembe UMEA Bukalasa.

“...when schools budget for the resources, we as its administrators ensure that modest fees are paid by the parents, the teachers are well remunerated and the learners are given the best services that the school can provide to improve the learning process. Of course, there are other factors (affecting learning) out of our control...” ***Interview with SHK. MS on 8th March 2024 at Lugo Orphanage - Lukomera***

The study results from the qualitative analysis point to the fact that there exists a positive effect of budgeting on the learners’ performance in Muslim founded Government Aided Primary schools in Luweero district because it forms a basis of organization so as to create harmony amongst the various stakeholders which creates a well-functioning system for improving learners’ performance.

Book Keeping and Learners’ Performance

The third objective of the study was to investigate the effect of book keeping on learners’ performance in Muslim founded schools in Luweero district. Firstly, the respondents’ perceptions were sought for about book keeping and their responses were presented using descriptive statistics. A five-point Likert scale where; 5= Strongly Agree, 4= Agree, 3= Not Sure, 2= Disagree, and 1= Strongly Disagree was used to measure variable statements. The results are presented below;

Table 4.8: Respondents' Perceptions on Book Keeping

	Strongly Disagree		Disagree		Unsure		Agree		Strongly Agree	
	N	%	N	%	N	%	N	%	N	%
The school has a policy for effective book keeping	34	13.2	30	11.6	52	20.2	52	20.2	90	34.9
The school employs qualified book keepers in the form of bursars	20	7.8	48	18.6	34	13.2	64	24.8	92	35.7
The bursars at this school maintain a high level of integrity and professionalism	30	11.6	24	9.3	42	16.3	64	24.8	98	38.0
The school bursars are independent when performing their respective tasks	34	13.2	24	9.3	28	10.8	62	23.8	90	34.9
I'm satisfied with the overall book keeping state at this school	28	10.8	30	11.6	36	13.8	84	32.2	94	36.2

Source: Primary data

The results in Table 4.8 show that of the respondents, 90 (34.9%) strongly agreed that their school has a policy for effective book keeping, 52 (20.2%) agreed, 52 (20.2%) were not sure while 30 (11.6%) disagreed and 34 (13.2%) strongly disagreed that their school has a policy for effective book keeping. This implies that a majority, 142 (55.1%) of the respondents agreed that their school has a policy for effective book keeping.

Secondly, the results show that of the respondents, 92 (35.7%) strongly agreed that their school employs qualified book keepers in the form of bursars, 64 (24.8%) agreed, 34 (13.2%) were not sure while 48 (18.6%) disagreed and 20 (7.8%) strongly disagreed that their school employs qualified book keepers in the form of bursars. This implies that a majority, 156 (60.5%) of the respondents agreed that their school employs qualified book keepers in the form of bursars.

Thirdly, the results show that of the respondents, 98 (38.0%) strongly agreed that their school bursars maintain a high level of integrity and professionalism, 64 (24.8%) agreed, 42 (16.3%) were not sure while 24 (9.3%) disagreed and 30 (11.6%) strongly disagreed that their school bursars maintain a high level of integrity and professionalism. This implies that a majority, 162 (62.8%)

of the respondents agreed that their school bursars maintain a high level of integrity and professionalism.

Further, the results show that of the respondents, 92 (35.7%) strongly agreed that their school bursars are independent when performing their respective tasks, 62 (24.0%) agreed, 28 (10.9%) were not sure while 42 (16.3%) disagreed and 34 (13.2%) strongly disagreed that their school bursars are independent when performing their respective tasks. This implies that a majority, 154 (59.7%) of the respondents agreed that their school bursars are independent when performing their respective tasks.

Lastly, the results show that of the respondents, 76 (29.5%) strongly agreed that they were satisfied with the overall book keeping state at the respective schools, 88 (34.1%) agreed, 36 (14.0%) were not sure while 30 (11.6%) disagreed and 28 (10.9%) strongly disagreed that they were satisfied with the overall book keeping state at the respective schools. This implies that a majority, 166 (63.6%) of the respondents agreed that they were satisfied with the overall book keeping state at the respective schools.

Effect of Book Keeping on Learners' Performance in Muslim Founded Schools in Luweero District

To establish whether book keeping has a statistically significant effect on learners' performance in Muslim founded schools in Luweero district, the researcher conducted a simple linear regression analysis and the results are presented in Table 4.9;

Table 4.9: Regression findings on the Effect of Book Keeping on Learners' Performance in Muslim Founded Schools in Luweero District

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.394 ^a	.155	.152	.46172

a. Predictors: (Constant), Book Keeping

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	2.278	.182		12.515	.000
	Book Keeping	.343	.050	.394	6.849	.000

a. Dependent Variable: Learners' Performance

Source: Primary data

The regression findings in Table 4.9 indicate a weak positive and significant effect of book keeping on learners' performance in Muslim founded schools in Luweero district ($\beta=0.394$, $P\text{-value}<0.05$). The regression findings indicate that a unit improvement in book keeping results into an increase in learners' performance in Muslim founded schools in Luweero district by 39.4%. The results may imply that as book keeping increase, it results into an improvement in learners' performance in Muslim founded schools in Luweero district.

The model summary results indicate that the coefficient of determination (Adjusted R-square) was 0.152, which indicates that book keeping explains 15.2% of the total variations in learners' performance in Muslim founded schools in Luweero district and the remaining 84.8% of the variations are explained by other factors. This implies that book keeping slightly and significantly affects learners' performance in Muslim founded schools in Luweero district.

To complement the above results, qualitative analysis was conducted on the data obtained from the interviews and the following were some of the results;

"...these schools are not businesses; they are more of charities. We must make sure that we do not charge too much PTA fees based on our poor records. Effective book keeping ultimately helps us to make the best procurement and recruitment decisions. These decisions will, at the end of the day, explain how our learners perform. There are several factors that affect the decisions taken even before we organize ourselves administratively..." **Interview with Hajj MNG on 7th March 2024 at Bombo Umea Primary School**

"...in any institution whether private, charity or public and schools for the current matter, decision making is a cornerstone of improvements in the performance of learners and book keeping is one of the main factors leading to effective decision making...the parent, communities and the learners' factors play a more important role in performance of learners..." **Interview with Hajj SARK on 8th March 2024 at Wakataayi UMEA, Zirobwe**

The study results from the qualitative analysis point to the fact that there exists a positive but insignificant effect of book keeping on the learners' performance in Muslim founded Government Aided Primary schools in Luweero district because despite its effect on strategic decision making, other factors have more telling effects on performance of learners.

Descriptive Findings on Learners' Performance

The study also sought to assess the learners' performance in Muslim founded Primary Government Aided schools in Luweero district and the results are presented in Table 4.10;

Table 4.10: Respondents' Perceptions on Learners' Performance in Muslim Founded Primary Government Aided Schools in Luweero District

	Strongly Disagree		Disagree		Unsure		Agree		Strongly Agree	
	N	%	N	%	N	%	N	%	N	%
The learners' secular academic grades have been improving	36	14.0	26	10.1	52	20.2	60	23.3	84	32.6
Learners at this school accomplish learning objectives in the stipulated time period	36	14.0	50	19.4	36	14.0	54	20.9	82	31.8
At this school, learners acquire new skills and competencies required for success in life	40	15.5	36	14.0	26	10.1	96	37.2	60	23.3
Learners at this school excel in practical hands on experience and vocational learning	58	22.5	42	16.3	20	7.8	76	29.5	62	24.0
Learners at this school are more innovative and creative when it comes to academics and other learning	34	13.2	34	13.2	30	11.6	54	20.9	106	41.1
The learners at this school exhibit discipline in the communities where they live	10	3.9	48	18.6	48	18.6	90	34.9	62	24.0
The learners at this school promote the values and norms of the school	22	8.5	52	20.2	34	13.2	62	24.0	88	34.1
Learners in this school have always excelled in Islamic theology	24	9.3	74	28.7	42	16.3	38	14.7	80	31.0
Over the years, the learners at this school have excelled in extra-curricular activities	22	8.5	22	8.5	24	9.3	108	41.9	102	39.5

Source: Primary data

The results in Table 4.10 show that of the respondents, 84 (32.6%) strongly agreed that their secular academic grades have been improving, 60 (23.3%) agreed, 52 (20.2%) were not sure while

26 (10.1%) disagreed and 36 (14.0%) strongly disagreed that their secular academic grades have been improving. This implies that a majority, 144 (55.9%) of the respondents agreed that their secular academic grades have been improving.

Secondly, the results show that of the respondents, 82 (31.8%) strongly agreed that the learners accomplish learning objectives in the stipulated time period, 54 (20.9%) agreed, 36 (14.0%) were not sure while 50 (19.4%) disagreed and 36 (14.0%) strongly disagreed that the learners accomplish learning objectives in the stipulated time period. This implies that a majority, 136 (52.7%) of the respondents agreed that the learners accomplish learning objectives in the stipulated time period.

Thirdly, the results show that of the respondents, 60 (23.3%) strongly agreed that the learners acquire new skills and competencies required for success in life, 96 (37.2%) agreed, 26 (10.1%) were not sure while 36 (14.0%) disagreed and 40 (15.5%) strongly disagreed that in the selected schools, the learners acquire new skills and competencies required for success in life. This implies that a majority, 156 (60.5%) of the respondents agreed that in the selected schools, learners acquire new skills and competencies required for success in life.

Further, the results show that of the respondents, 62 (24.0%) strongly agreed that the learners excel in practical hands on experience and vocational learning, 76 (29.5%) agreed, 20 (7.8%) were not sure while 42 (16.3%) disagreed and 58 (22.5%) strongly disagreed that in the selected schools, the learners excel in practical hands on experience and vocational learning. This implies that a majority, 138 (53.5%) of the respondents agreed that in the selected schools, learners excel in practical hands on experience and vocational learning.

In addition, the results show that of the respondents, 106 (41.1%) strongly agreed that the learners are more innovative and creative when it comes to academics and other learning, 54 (20.9%) agreed, 30 (11.6%) were not sure while 34 (13.2%) disagreed and 34 (13.2%) strongly disagreed that in the selected schools, the learners are more innovative and creative when it comes to academics and other learning. This implies that a majority, 160 (62.0%) of the respondents agreed that in the selected schools, learners are more innovative and creative when it comes to academics and other learning.

In addition, the results show that of the respondents, 62 (24.0%) strongly agreed that the learners exhibit discipline in the communities where they live, 90 (34.9%) agreed, 48 (18.6%) were not sure while 48 (18.6%) disagreed and 10 (3.9%) strongly disagreed that in the selected schools, the learners exhibit discipline in the communities where they live. This implies that a majority, 152 (58.9%) of the respondents agreed that in the selected schools, learners exhibit discipline in the communities where they live.

Further, the results show that of the respondents, 88 (34.1%) strongly agreed that the learners promote the values and norms of the school, 62 (24.0%) agreed, 34 (13.2%) were not sure while 52 (20.2%) disagreed and 22 (8.5%) strongly disagreed that in the selected schools, the learners

promote the values and norms of the school. This implies that a majority, 150 (58.1%) of the respondents agreed that in the selected schools, learners promote the values and norms of the school.

Lastly but not least, the results show that of the respondents, 80 (31.0%) strongly agreed that the learners have always excelled in Islamic theology, 38 (14.7%) agreed, 42 (16.3%) were not sure while 74 (28.7%) disagreed and 24 (9.3%) strongly disagreed that in the selected schools, the learners have always excelled in Islamic theology. This implies that a majority, 118 (5.7%) of the respondents agreed that in the selected schools, learners have always excelled in Islamic theology.

Lastly, the results show that of the respondents, 102 (39.5%) strongly agreed that the learners have excelled in extra-curricular activities, 108 (41.9%) agreed, 24 (9.3%) were not sure while 22 (8.5%) disagreed and 2 (0.8%) strongly disagreed that in the selected schools, the learners have excelled in extra-curricular activities. This implies that a majority, 210 (81.4%) of the respondents agreed that in the selected schools, learners have excelled in extra-curricular activities.

Summary of Findings

Effect of Budgeting on Learners' Performance in Muslim Founded Government Aided Schools in Luweero District

The study findings indicated that budgeting has a strong positive and significant effect on learners' performance in Muslim founded Government Aided schools in Luweero district ($\beta=0.806$, $P\text{-value}<0.05$). The results provided enough justification for the rejection of the null hypothesis in support of the alternative hypothesis which stated that budgeting has a statistically significant effect on learners' performance in Muslim founded Government Aided schools in Luweero district. This indicates that an improvement in budgeting significantly leads to an improvement in learners' performance in Muslim founded Government Aided schools in Luweero district.

Effect of Book Keeping on Learners' Performance in Muslim Founded Schools in Luweero District

The study findings indicated that book keeping has a weak positive and significant effect on learners' performance in Muslim founded schools in Luweero district ($\beta=0.394$, $P\text{-value}<0.05$). The results provided enough justification for the rejection of the null hypothesis in support of the alternative hypothesis which stated that book keeping has a statistically significant effect on learners' performance in Muslim founded schools in Luweero district. This indicates that an improvement in book keeping significantly leads to an improvement in learners' performance in Muslim founded schools in Luweero district.

Discussion of Findings

Effect of Budgeting on Learners' Performance in Muslim Founded Government Aided Schools in Luweero District

The study found out that budgeting has a strong positive and significant effect on learners' performance in Muslim founded Primary Government Aided schools in Luweero district. The findings imply that an improvement in budgeting significantly improves learners' performance in Muslim founded Primary Government Aided schools in Luweero district. The findings conform to those of Sangiumvibool and Chonglertham (2017) who found out that budgeting positively affects the performance of the organization.

The study established that there is effective budgeting in the different schools through long term and short term budget plans implemented with clear goals and objectives linked to programs and school activities and the budget plans are regularly followed by the budget committees and departmental heads which may enhance resource utilization thus influencing learners' performance in the respective schools in Luweero district. The findings are supported by Olulube (2016) who argued that budgeting to be effective, budgets must be formulated and designed in the best way so that they reflect the need to attain the objectives set.

Effect of Book Keeping on Learners' Performance in Muslim Founded Schools in Luweero District

The study found out that book keeping has a weak positive and significant effect on learners' performance in Muslim founded Primary Government Aided schools in Luweero district. The findings imply that an improvement in book keeping slightly and significantly improves learners' performance in Muslim founded Primary Government Aided schools in Luweero district. The findings conform to those of Cohen et al. (2022) who found out that book keeping positively and significantly affects the performance of the organization.

The study established that there is effective book keeping in the different schools despite some shortfall since it was observed that most schools have a policy for effective book keeping, employ qualified book keepers in the form of bursars who maintain a high level of integrity and professionalism, and also work independently when executing their respective tasks and this may stimulate school operations and activities thus influencing learners' performance in the different schools in Luweero district. The findings are supported by Prempeh et al. (2022) who argued that book keeping forces an organization to ensure that all decisions are based on effective records management and the better the decisions, the better the performance of the organization.

Findings and Conclusions

The study findings indicated that budgeting has a strong positive and significant effect on learners' performance in Muslim founded Government Aided schools in Luweero district ($\beta=0.806$, $P\text{-value}=0.000$) at a 0.05 level of significance. It was also found out that a number of budgeting aspects have been demonstrated by school administrators in the different schools despite some

shortfalls in the district. Therefore, it can be concluded that budgeting plays a fundamental and significant role in improving learners' performance in Muslim founded Government Aided schools in Luweero district.

The study findings also indicated that book keeping has a weak positive and significant effect on learners' performance in Muslim founded schools in Luweero district ($\beta=0.394$, P-value=0.000) at a 0.05 level of significance. It was also found out that a number of book keeping aspects have been demonstrated and facilitated by school administrators in the different schools despite some scarcities in the district. Therefore, it can be concluded that book keeping plays a fundamental and significant role in improving learners' performance in Muslim founded Government Aided schools in Luweero district.

Recommendations

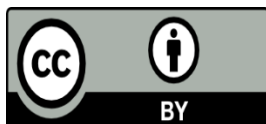
The study recommends that the administrators and management of the schools should embrace the various budgeting techniques to ensure that their performance not only improves but also their financial sustainability is improved which may influence the performance of learners in the short-run or long-run and further recommends that the administrators and management of schools should employ qualified accountants and also train their bursars or cashiers to perform book keeping tasks for the schools as this would aid in effective and efficient management decision making as well as influence operations and track progress thus influencing the performance of learners in the different Muslim founded government Aided primary schools in Luweero district.

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