EFFECT OF ACCOUNTABILITY ON PERFORMANCE OF ORGANIZATIONS. A CASE STUDY OF SHELL UGANDA

BY

AKAMPA DAVIS

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A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL FULFILLMENT FOR THE AWARD OF A BACHELOR OF SCIENCE DEGREE IN OIL AND GAS MANAGEMENT AT THE INSTITUTE OF PETROLEUM STUDIES KAMPALA IN AFFILIATION TO UCU.

SEPTEMBER, 2021

DECLARATION

I declare that this is my original work and has not been submitted for any award in any institution of higher learning.

NAME: **AKAMPA DAVIS**

Signed:-…………………………………….. Date: ………………………………..

APPROVAL

This dissertation was conducted under my supervision, and it has been submitted for examination following my approval as the student supervisor.

Signed……………………………………… Date: ………………………………………..

MRS. NANTONGO MONICAH

STUDENT'S SUPERVISOR

DEDICATION

I dedicate this work to my father, Mr Tibamanya Mukasa and my mother, Mrs Kyokunzire Annet.

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I extend my sincere gratitude to my parents and my friends for their unconditional love, guidance, and financial support rendered to me throughout this research.

I owe special thanks to my supervisor Mrs Nantongo Monicah for the support, supervision, guidance and opportunity provided to me as a student at Uganda Christian University.

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ABSTRACT

This study was aimed at investigating the impact of accountability on the performance of organizations using Shell-Uganda as the case study. The study was based on different specific objectives that included; establishing the effect of transparency on organizational performance at Shell Uganda, the impact of the rate of response on organizational performance, and identifying the hindrances to accountability.

Data was collected from a sample of 40 staff of Shell Uganda using a well-structured survey questionnaire. Data collected were analysed using SPSS, and the relationship between variables was established using Pearson's correlation and regression analysis.

The study showed a positive correlation between transparency and organizational performance ($r = 0.657$) and a positive correlation between the rate of response and organizational performance ($r = 0.905$).

This study found that Shell Uganda staff appreciated the importance of accountability on organizational performance, primarily through ensuring transparency, improved rate of response and addressing any existing hindrances to accountability. The study recommended that for an organization to design an effective accountability system, there is a need to create a transparent operational environment; and maintaining a competent administration that can address all hindrances to accountability in a timely manner.

CHAPTER ONE: INTRODUCTION

1.1 Introduction

This chapter presents the background to the study, the statement of the problem, the objectives of the study, the research questions, the hypotheses, the scope of the study, the significance and justification of the study.

1.1 Background to the study

The relationship between accounting and the performance of organizations has for long attracted the attention of public administration and management scholars across the world. Policymakers all over the world have introduced accountability-focused reforms, including concrete performance criteria (Christensen & Lægreid, 2015). In comparison, many scholars and policymakers believe that accountability is crucial in making the public sector more competitive and thereby improving efficiency. The supposed relationship between accountability and the performance of organizations in the oil and gas sector has not been thoroughly investigated. An empirical test of these presumed relations is needed due to the growing concern that “too much” focus on accountability can negatively affect efficiency (Bebbington, Unerman, & O'Dwyer, 2014).

Alexander, Brudney, & Yang (2010) notes that a wide range of accounting and finance studies have contributed to accounting literature examining the relationship between accountability and firm performance in most industries, with inclusive oil and gas industry. Most prior studies document that effective accounting practices positively affect firm performance.

Bebbington, Unerman, & O'Dwyer (2014) define accountability as ‘’subject of having to report, explain or justify, answerable, responsible or liable to an act'. Accountability can also be defined as the quality or state of being accountable: an obligation or willingness to accept responsibility or account for one's actions. The guiding principle defines how employees make commitments to one another, how they measure and report their wrong, and how much ownership they take to things done.

According to Asare, Burton, & Dunne (2021), proper accounting is an important component of sustainable development. Lack of good accounting practices may be why rich countries get fewer benefits by exploiting existing resources like oil. In an effort to curb the aforementioned "resource curse", most scholars created the framework for good accountability for the National Petroleum Department (Van Alstine, 2014). Provided its properties; Transparency, and accountability, accountability is a foundation for good social responsibility policies and practices. Still, the structure, among other things, supports sustainable growth. Since capital is a serious industry that relies heavily on limited resources, the oil and gas industry must have consistency at the core of its policies and activities (Solomon, 2020).

Accountability can also be seen in the relationship between a company and its employees. Christensen & Lægreid (2015) classified public accountability contexts as political accountability for external structures and institutional accountability for internal mechanisms. As long as an accountability forum exists and an actor who is responsible for its expectations, accountability phenomena emerge both within and outside public institutions, including government agencies, private corporations, and social relationships. Accountability is characterized by key components that report and maintain the overall transparency, proper evaluation and feedback about the company's policies, rules and regulations, and answerability.

Concerns over transparency have been discussed in Uganda as part of the government's decentralization policy, which has been in place since the late 1980s. Alexander, Brudney, & Yang (2010) stressed that in order to advance accountability theory in human resource management and, more generally, organizations, more studies would be needed that examined accountability using real employees in actual organizations. To date, only a few studies have explored the accountability experienced by actual employees. This study focused on accountability and its influence on performance in organizations, particularly the oil and gas industry in Uganda, using Shell-Uganda as the case study.

1.2 Problem statement

Accountability is currently being paid central attention, and for decades, accountability and financial reporting standards have been focused on an international level. It is primarily due to a large number of stakeholders whose interests and wealth are at stake in companies (Bebbington, Unerman, & O'Dwyer, 2014). The growing influence and awareness of stakeholders in general and stockholders, in particular, has further drawn attention to the significance of proper accountability, and it has recognized that firms' performance will be at risk unless organizations comply fully with proper accounting practices (Solomon, 2020). Accountability in the oil and gas industry of Uganda is still at an evolving stage, and most companies are being constantly engaged in framing and applying proper accounting practices in executing their operations in Uganda (Rwengabo, 2018). Most of the reasons for poor accountability among most companies or industries in Uganda could be attributed to limited research in the area of transparency in companies, the most appropriate rate of response and hindrances to proper accountability, especially in the oil and gas industry (Kingston, 2011). This study, therefore, sought to assess the impact of accountability on the performance of organizations, most especially in the oil and gas industry.

1.3 Purpose of the research

The aim of the study was to assess the impact of accountability on the performance of organizations using Shell-Uganda as the case study.

The study was also based on different specific objectives that include the following;

- To establish the effect of transparency on organizational performance at Shell Uganda;
- To find out the effect of the rate of response on organizational performance.
- To identify the hindrances to accountability

1.4 Research questions

1. What is the effect of transparency on organizational performance at Shell Uganda?
2. What is the effect of the rate of response on organizational performance?
3. What are the different hindrances to accountability?

1.5 Scope of the study

1.5.1 Subject scope

In terms of the content scope, this study specifically focused on the effect of accountability on organizational performance. In this case, major emphasis was on how transparency and rate of response in organizations influence their general performance.

1.5.2 Geographical scope

The study focused on Shell-Uganda, which has its head office at 43-59 Seventh Street, Kampala. Shell Uganda is one of the largest energy companies in Uganda. Shell Uganda maintains subsidiaries and operations across the country that encompass the supply, storage, distribution, and retail of a range of petroleum products.

1.5.3 Time scope

The study covered a period of 10 years from 2011-2021. The researcher considered this period to be long enough for proper assessment of accountability on organizational performance in the oil and gas industry.

1.6 Significance of the study

The study findings will contribute to the existing knowledge concerning the relevance of accountability in relation to the performance of companies in the oil and gas industry, particularly in the context of Uganda.

The findings of the study will also be vital to policymakers as it clearly points out the effects of accountability on organizational performance in the oil and gas industry as well as other factors which affect performance. The possible solutions to these causes may be used by policymakers since they are a point of reference while writing government policies. The oil and gas companies may therefore benefit since the right recommendations which suit their particular problems have been made. The findings of the study enlightened the relevant authorities, namely the staff, public top/senior management and finally the state and its organs, on the areas that need improvement.

1.7 Conceptual framework

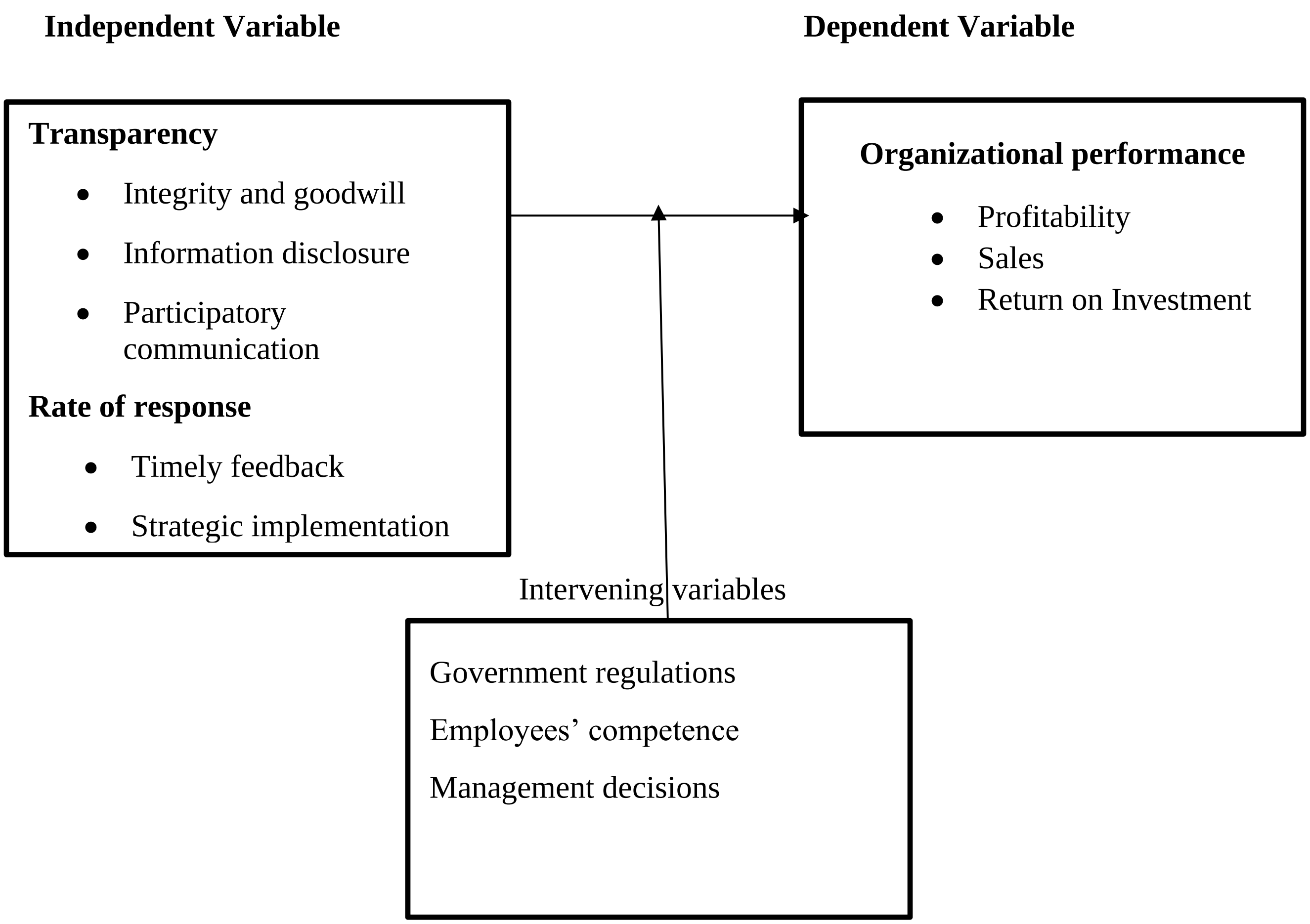


Figure 1.1: Conceptual Framework

The conceptual framework in figure 1 shows how the dependent variable is linked to different independent variables. In this case, organizational performance is the dependent variable of the study, which is influenced by different independent variables that are aspects of accountability. These include transparency which was assessed or measured through three sub-variables, namely, integrity and goodwill, information disclosure, and participatory communication and rate of response that was assessed based on timely feedback and level of strategic implementation.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This chapter provides a review of literature or past studies concerning the impact of accountability on the performance of organizations. The chapter provides the theoretical review of the concept of accountability and consequently explains different empirical studies on the influences of accountability on organizational performance by majorly focusing on the transparency and rate of response in relation to accountability.

2.2 Accountability and Organization performance

Accountability has been conceptualized in a variety of forms by academicians from various fields and always has an impact on the profitability, sales and return on investment levels of an organization. Accountability is characterized as the "implicit or explicit expectation of being called upon to explain one's views, feelings, and behavior to others" in social psychology (Pearson & Sutherland, 2017). It refers to "the degree to which a person's actions are noticed and assessed by others, with significant rewards and penalties dependent on such assessments" in management literature. Person transparency is the subject of these concepts. However, a commonly accepted concept of accountability in the field of public administration is "the means by which public agencies and their employees manage the diverse expectations created within and outside the organization" (Tran, Nguyen & Hoang, 2021).

Dubnick and Frederickson (2011) distinguished between pre-and post-factum responsibility. Pre-factum accountability is used to shape action before it happens, while post-factum accountability is used after it has occurred. However, in some situations, it can be difficult to tell one from the other. Sanctions, for example, can be used to punish bad behaviour, but they can also be used to discourage it. Indeed, post-factum responses are focused on pre-factum transparency since poor performance can be avoided by instituting sanctions. As a result, both styles can be viewed as an administrative tool for influencing workers to act and work properly, such as by supervision. Individuals, groups, and organizations can be significantly influenced by such transparency, which was designed to handle the diverse expectations and responsibilities created both within and outside public organizations (Koenig-Archibugi, 2010).

This research concentrated on the position of the accountability mechanism, which is described as "the institutional mechanisms or arrangements that keep bureaucrats accountable for their roles in the policymaking process" (Soudani 2012, p.11). This process can be used in a variety of settings, including the relationship between the public and elected or unelected officials, as well as private contractors.

The end result of a person's or an organization's action is called performance. Furthermore, the organizational output can be described as the sum of all of a company's work processes and activities. In today's business world, the importance of organizational efficiency cannot be overstated; therefore, one of the primary reasons for organizational performance is to identify large cost-cutting opportunities (Tran, Nguyen & Hoang, 2021). Another rationale for organizational success is to compare the firm's actual performance to the standard performance in order to assess the degree of competitiveness. This is accomplished by examining the industry's average output. Another goal of organizational efficiency is to recruit, train, and retain employees who contribute to the company's success (Botzem, 2012).

2.3 Theoretical review

As explained by Vance, Lowry and Eggett (2015), accountability theory explains how the perceived need to justify one's behaviours to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached. In turn, this perceived need to account for a decision-making process and outcome increases the likelihood that one will think deeply and systematically about one's procedural behaviours. This theory was originally developed by Tetlock, Lerner, and colleagues and has been effectively applied in organizational research to explain how different practices of accounting, such as transparency, performance evaluation, and proper financial reporting, influence the general performance of an organization.

Accountability has also been explained by various writers and scholars in different but complementary ways. Pearson & Sutherland (2017) define accountability as the act of reporting an act or event. Accountability is usually defined as a social relationship in which an actor fulfils an obligation to explain and justify his conduct to some significant extent. This relatively simply defined relationship contains a number of variables. The actor can be an individual or an organization.

Mortiz Schilick’s theory (1939) on accountability focuses on the notion of moral pressure, which is the act of persuasion that appeals to a person's moral sense. Moral pressure is considered as a means of changing the likelihood that the person concerned will act similarly on later comparable occasions. Moral expressions extend from faint expressions of (dis)approval, which may lead to a misunderstanding of the word accountability; hence employees might anticipate punishment or a reward for their actions. This mixed feeling is capable of inducing threats or fear. If someone performed an act and was scared by the fear of threats, then in future, there will be closely similar occasions that he will be scared of. Therefore it is not useful to apply his judgment to him by morally pressuring him in respect to the act which he/she had performed. This is according to Schilickian’ model, which explains the extent of range on the concept of accountability.

Accountability by general consensus ideally involves both answerabilities –the responsibility of duty-bearers to provide information and justification about their actions and enforceability –the possible claims. This is in addition to other practices of transparency, provisions of feedback, proper financial reporting and performance evaluations.

2.4 Empirical review

2.4.1 Transparency and organizational performance

According to Vogelgesang, Leroy & Avolio (2013), transparency varies depending on the degree to which organizations render themselves visible to their audiences (e.g., private vs open offices). Transparency is also linked to visibility, predictability, and understandability, according to studies of international organizations. Transparency is a remedy for a variety of ailments associated with strained relationships between an organization and its stakeholders. Transparency is described as the distribution of information that does not result in any changes to the object of visibility. In the presence of complete and understandable knowledge disclosure, a state of complete openness arises, assisting stakeholders in recognizing apparent organizational truths. The key underlying concept is that transparency campaigns make reliable information available in order to generate insight, clarification, and efficacy, as well as to eliminate what is hidden. The duality of full or real openness and intentional secrecy is maintained in such studies.

Transparency is generally described as the polar opposite of secrecy in public relations and management, for example (Sirca, Babnik, & Breznik, 2013). As a result, achieving transparency is viewed as a matter of developing the appropriate principles and practices to eliminate secrecy since full transparency is viewed as a state in which no corporate governance processes are needed. Transparency is seen as an informative tool necessary for fairness, trust, and prudence in business ethics, for example. Transparency in accounting is largely characterized by strategic information disclosure processes that establish corporate integrity while successfully eliminating corruption and a lack of moral conscience (Sirca, Babnik, & Breznik, 2013).

According to Soudani (2012), transparency is discussed in two ways: as a condition and as a technique. Transparency as a condition refers to the degree to which a corporation shares information about its potential plans with its members in order to build trust among stakeholders, participate in informed decision-making, and promote greater engagement in the organization. Transparency is a fundamental principle that is ingrained in the culture of a company. Transparency refers to workers having access to knowledge, procedures, and strategies around the organization, allowing them to function creatively and independently on behalf of the company. Leaders are the ones who build and model transparency. Transparency is not a major component of any organization's culture; it is dependent on the aims and intent of the organization. Leaders and cultures, as well as openness, will change (Schnackenberg & Tomlinson, 2016).

Although openness is not an ethical principle in and of itself, it is a prerequisite for other ethical practices and principles to be supported. Transparency is prized in fields such as public relations, politics, management, and finance, and it is regarded as a fundamental positive characteristic of relationships because it fosters trust. Ljungholm (2015) investigated the relationship between organizational accountability and stakeholder confidence. Stakeholders were categorized based on two factors: depth of relationship (shallow or deep) and locus of control (internal or external). External stakeholders with superficial relationships to the company obtain the least amount of first-hand knowledge, so they should have the greatest need for accountability, according to the findings.

2.4.2 Rate of response and organizational performance

Organizations may use quick and strategic responses in accounting to optimize their core strengths and offer value-added products and services when compared to organizations that do not adopt strategic responses, those who do have a higher performance. Strategic responses are measures taken to address the firm's problems in its environment. They include modifications to the organization's techniques, procedures, and processes in order to meet certain organizational goals (Akhter&Barcellos, 2011).

Depending on the environment, capabilities, competencies, and resources, various companies create and implement distinct strategic solutions. Strategic responses allow businesses to gain a competitive edge over their competitors. Organizations in the same business compete on the basis of general direction; thus, firms facing comparable solutions in a particular industry behave differently (Stenard, 2012).

Different studies explain the link between strategic responses in accounting and organizational performance. For example, Kipchumba (2018) noted that strategic responses in accounting practices, particularly lower-cost strategies and embracing new accounting technologies, have an impact on organizational performance.

According to Mwangi and Ombui (2017), quick responses to accounting problems helps to increase the competitive advantage and market share of different organizations. Wangui and Eliud (2018) investigated the impact of strategic responses on the performance of fertilizer manufacturing companies in Nairobi, finding those quick responses such as an adjustment in accounting policies, low-cost leadership, and recruiting new accounting personnel all had a substantial impact on organizational performance.

2.4.3 Hindrances to accountability

The barriers are considered as a result of historical accumulations for social, political, economic and cultural aspects for the community in which the directorate functions; below are the different categories of the barriers to accountability implementation in education:

Prevailing of extreme centralization and the weakness of decentralization on administration level; therefore, the executive directors are committed to what is dictated to them by their superiors or from the head office, in this case, being the lowest grades; which weakens the president's ability to subordinate’s accountability and this is forming a challenge for accountability on a process that includes all aspects of administrative process which requires the administrator to use his skills and take advantage from his competence to work, and try to be creative, as this weakens the accountability in front of the public, where the administrator who deals with the public directly attributes the existence of any problem suffered by the citizen, so the instructions require that, and he only carried them out (Warren, 2012).

Weakness in comprehensive planning, which leads to a lack of clearly defined roles or the occurrence of duplication in activities and interference in duties and missions which can have a negative impact on the accountability implementation stage and make it difficult to achieve the desired level of organizational growth (Warren, 2012).

Difficulty in activating administrative observation and supervision due to the growing size of the administrative system and the diversity of its activities, as well as the presence of overstaffing, complicates accountability processes and weakens the ability of limited institutions to their practices as each sector requires a different accountability system (Abassi & Soltani, 2014).

The rising complexity of regulations and processes, as well as the predominance of routine in the governmental administrative system in general, has resulted in an increase in complaints about routine in the attainment of citizens' transactions.

The lack of security afforded to individuals and administrative units engaged in accountability or observation activity, as evidenced by their complete independence and compliance with general directorates, gives several avenues for influencing their choices.

Many changes in laws, systems, and instructions make it difficult to practice accountability and related processes on a regular basis, whereas the activities of the general directorate are required to be practising and providing daily services to citizens despite changes in legislation and frameworks (Warren, 2012).

2.4.4 Organizational performance

An organization's adaptation to an evaluation framework is critical in order to track and maintain its results. Organizational performance is described by Abassi & Soltani (2014) as "the measurement and reporting system that quantifies the degree to which managers achieve their objectives." The scope and method of assessment vary with organization, with qualitative and quantitative types of evaluation being used. Performance appraisals, 360-degree reviews, balanced scorecards, and BARS are examples of various types of measurement systems. A well-designed balanced scorecard will provide management with an effective tool for responding to a challenging market environment while also assisting the company in improving its efficiency. The second widely used measurement system is 360-degree feedback, which is used by a variety of organizations and has only recently become mainstream (Abassi & Soltani, 2014).

The main goal of such assessments is to help companies enhance their success and development over time. Performance assessment is a simple and conventional approach in which a manager evaluates the performance of his or her subordinates on an annual basis. According to some scholars, performance assessment has a minor influence on the company. Organizations' inability to manage their success is often due to a lack of emphasis on the appraisal process, as well as the system they use for employee evaluation. It must devote as much attention to improving individuals as it does to testing them (Sirca, Babnik, & Breznik, 2013).

Soudani (2012) indicates that for performance management, a proper assessment system is needed. And the efficacy of performance management improves when continuous input and behaviour-based approaches are used, so it's vital to think objectively and use all available mediums and sources effectively and efficiently when managing performance. The value of performance assessment should be recognized by both managers and workers.

Performance appraisal may help to effect a grand negotiation between the individual's needs and the needs of the company. Performance assessment is described as a method of evaluating and engaging with employees about how they can better their work. This not only helps them to assess their own success, but it also has an impact on their efforts and future prospects. According to experts, a fair and efficient performance appraisal system is focused on consistent standards of practice; an effective performance evaluation system has many benefits to offer both organizations and employees. It is critical for businesses to comprehend the significance of appraisal systems and their effect on overall organizational effectiveness and development (Sirca, Babnik, & Breznik, 2013).

2.5 Research gap

The literature review has presented different studies and reports about accounting in organizations. Most of the studies focus on transparency, performance evaluation, and feedback reporting and their impact on organizational performance. There are limited studies evaluating the level to which response rate in accountability influences organizational performance. Furthermore, evidence of the impact of accountability in the oil and gas industry is insufficient. This study, therefore, focused on addressing the different existing gaps in the research about accountability and organizational performance.

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

This chapter explains the details of the research design, approach, and overall methodology used in the current thesis. The chapter explains the sampling strategy and techniques, target population, data collection methods or instruments, and data analysis based on different statistical tools. Finally, the chapter presents details on the ethical considerations, validity, and reliability of the research instruments.

3.2 Research design

The study was based on a quantitative research methodology that employed the descriptive research design. The descriptive research design helped in covering the different characteristics of respondents such as sex, age and knowledge on the impact of accountability on the performance of organizations in the oil and gas industry, most especially in the oil and gas sector and many other aspects of the study. A research design is normally defined as the general plan to guide in obtaining solutions to the different questions under study (van Wyk, 2012). The research design also provides ways through which any difficulties emerging from the study can be handled diligently. The descriptive research design helped in explaining the different study findings in a manner that is purely free from distortion or bias.

3.3 Target population

Peersman (2014) described a population as the entire set of objects or individuals with noticeable shared features for sample generalization. The participants were comprised of both male and female respondents to avoid bias. The target population for the research study was the 50 staff of Shell Uganda headquarters, and these were used to establish the appropriate sample size of the study.

3.4 Sample Size

The sample size is the total number of participants selected to provide data in a particular research study (Palinkas et al., 2015). For the present study, the sample size was determined based on the total population of the study. The sample size was 45 respondents from shell Uganda who were accessed from the headquarters at 7th Street Industrial Area.

To establish sample size, we assumed that the population was approximately normally distributed; hence the sample size n was obtained from Yemen's formula.

$$n = \left(\frac{N}{1 + Ne^2}\right) X \frac{1}{r}$$

Where,

e =allowable error (%),

r =response rate, and

N = number of people in the population.

Substitute numbers in formula:

$$n = \frac{50}{1 + 50(0.05)^2} = 44.544 \approx 45 \text{ respondents}$$

3.5 Sampling technique

The study was based on probability sampling techniques, particularly simple random sampling. The final sample of the study was arrived at using a simple random sampling technique. The advantage of simple random sampling is that it creates samples that are highly representative of the population though it may be very tedious and time-consuming, especially when creating larger samples (Molenberghs, 2010).

3.6 Data sources

The present research study utilized data from both primary and secondary sources as explained below;

3.6.1 Secondary data

According to Johnston (2017), secondary data is usually already been reported by an original scholar or used in the past to conduct research but is readily available for use in other research studies. Secondary data can be derived or extracted from different sources such as policy documents and abstracts, journals, textbooks, and reports of various entrepreneurship groups. Secondary data should be related to the general context of the research or topic under study. For the present study, secondary data were from different publications, textbooks, and online information on service quality and customer satisfaction, newspapers, and unpublished reports. Secondary data is readily available and is associated with great ease of accessibility, which saves time and money.

3.6.2 Primary data

Primary data is information that has been collected or gathered for the first time using different data collection methods or tools and has not been reported anywhere or used in establishing findings in any research study (Johnston, 2017). The shortcomings of secondary data, such as inadequacy about coverage and issues of outdatedness, needed the use of primary data as an additional data source. The survey questionnaire enabled the researcher to cover a significant or representative sample quickly and at a reasonable cost.

3.7 Data collection instrument

Questionnaire

Questionnaires are formulated written sets of questions to which respondents record their answers, usually within rather closely defined alternatives. A survey questionnaire was used on the basis that the variables (dependent and independent) under study can be easily measured based on the Likert scale that ranges from agreeing to strongly agree. The questionnaire was equally to be used because the information had to be collected from a large sample in a short period of time, yet the respondents can read and write (Walliman, 2017). The questionnaire was to be used in the collection of data from the selected 45 staff of Shell-Uganda.

3.8 Data collection procedure

Data collection follows a systematic procedure. Using an introduction letter from the university, the researcher obtained approval from the university authorities to conduct the research. The researcher piloted the questionnaire on a sample of 10 respondents. The researcher then used the comments from these respondents to improve the questionnaire. The researcher then contacted the different authorities to which the letter was addressed and, together with the authorities, made appointments as to when to meet the respondents. The researcher ensured that during the data collection, questions are discussed in the presence of the respondents so that they are well understood, and where necessary, make adjustments to reduce the chances of non-compliance and non-reliability of the tool. In the event of any incompleteness of the data collecting exercise, the researcher rescheduled the appointments on consultation with the respondents. After data collection, data analysis was conducted, and a report was made.

3.9 Measurement of variables

The variables were measured by defining concepts operationally. For example, questionnaires were designed asking responses about accountability and organizational performance. These were converted into measurable and observable elements to allow the development of an index concept.

A five-point Likert scale, namely: 1-Strongly agree; 2- Agree; 3- Not sure; 4- Disagree; 1- Strongly disagree, were to be used to measure the independent and dependent variables. The age of respondents, as indicated in the questionnaire, was broken down into distinct age groups whereby each group was a status in the social structure in the study population. The Likert scale helped to establish the perception or opinions of the targeted sample of participants in the study regarding their ranking of the impact of accountability on the performance of organizations. The advantage of using the Likert scale on the basis of five preferences is that it offers a broad range of perceptions and views that customers can possibly have that affect the targeted variables in the current research study. This is important because this study seeks to establish the impact of accountability on the performance of organizations. Using the 5-scale ensures the collection of representative data.

3.10 Reliability and validity of the research

Reliability

Reliability is commonly defined as the level to which a particular scale produces results that are much consistent when repeated measurements are made (Bolarinwa, 2015). Cronbach's alpha is considered the most used method in the reliability assessment of different multi-item measures in any research study. This method is used to measure the internal consistency of the set items in a research study. It is also recognized as the first measure the researcher should apply to establish the reliability levels of a particular measurement scale. The reliability of the instrument was established based on the value of Cronbach's alpha, there is no standard value recognized as the minimum acceptable for the Cronbach's alpha, but scholars such as Moldovan (2017) confirmed that 0.70 is a highly accepted value of the reliability coefficient.

Validity

According to Mohamad et al. (2015), validity refers to the overall correctness and significance of the different suggestions associated with study findings. Content validity for this study was established using the Content Validity Coefficient (CVC). Amin (2005) recommends a minimum CVI of 0.7 to test the content validity index for any research instrument.

Therefore, CVI = n/N, where n= number of questions deemed valid, N= Total number of items in the questionnaire. $Content\ Validity\ Index(CVI) = \frac{Number\ of\ Valid\ Questions}{Total\ number\ of\ questions}$

3.11 Data analysis

Univariate analysis

After collecting quantitative data using a survey questionnaire, it was checked for missing values and other response errors that may affect the accuracy of results. A coding manual was constructed, and this was comprised of different instructions concerning the coding procedure for each variable. The Statistical Package for Social Science (SPSS) was used in analyzing the quantitative data, and the results obtained were presented in the form of tables and graphs. An interpretation was made on the frequencies, percentages, and other inferential or descriptive statistics obtained.

Bivariate analysis

Pearson's rank correlation coefficient (r) was used to establish the relationship between the different study variables. The relationship's significance will be determined at a 95% confidence interval, equivalent to the 0.05 level of significance.

Multivariate Analysis

Regression analysis was conducted in a bid to establish the overall predictive strength of the different independent variables on the dependent variable of the study. In this case, a multiple regression model was of great importance in estimating different predictive values.

$$Y = \beta_O + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \ \ldots\ldots\ldots\ldots\ldots .3.1$$

Where;

Y= performance of organizations

β0= constant (coefficient of intercept);

X_1= Transparency

X_2= Rate of response

ε = Represents the error term in the multiple regression model

β1…β3= Represents the regression coefficient of the three independent variables, which double as aspects or dimensions of accountability and which helped in determining the level of influence that the independent variables on the dependent variable (performance of organizations). The error term in this research study was based on the assumption that there was no autocorrelation. Thus, therefore, indicates that the aspect of autocorrelation was not to be considered in this research study. The hypotheses of the study will be tested at the 5% (0.05) level of significance, and the rejection and acceptance of the null hypotheses will be based on the decision rule that if p>0.05, then the null hypothesis should be accepted and if P<0.05, then the null hypothesis should be rejected.

3.12 Ethical considerations

Different ethical requirements must be put into consideration if any research study is to be successful. Consequently, the researcher observed a quite number of ethical issues that were aimed at avoiding any occurrence of harm during the process of the study.

Firstly, permission to carry out the study was obtained from relevant authorities at the institution, especially at the data collection stage. The researcher had to first get a letter from relevant authorities.

Secondly, the researcher ensured that there was informed consent whereby respondents are informed about the details of the study, and consequently, the researcher assessed their willingness to participate. The researcher also observed a high level of confidentiality and privacy when handling the data collected from respondents.

3.13 Limitations of the study

There was response bias. Personal characteristics of participants may influence their responses to questions, resulting in the phenomenon of social desirability of response, extreme of response and acquiescence. The questionnaire technique, explanation of the purpose of the research to the participants and assurance of confidentiality, as well as the signed consent form was useful in reducing the above traits.

Transient personal factors might also have to affect final results. Some temporary states of participants, such as anxiety and fatigue, could influence their response. To limit this, the researcher tried to engage the different participants during morning hours.

There was also an anticipation of the researcher's bias. The researcher was the main conductor of the study in the participants' natural environment. The researcher practiced reflexivity to overcome this problem.

CHAPTER FOUR: PRESENTATION AND INTERPRETATION OF RESULTS

4.1 Introduction

This chapter presents the findings of the study based on the primary data that was collected from the different respondents. The results are presented based on the objectives of the study, which was aimed at investigating the effect of accountability on organizational performance using Shell Uganda as the case study.

4.2 Descriptive analysis

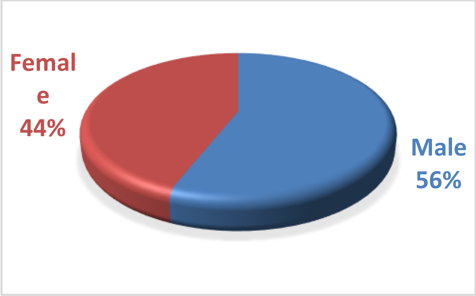
4.2.1 The response rate based on questionnaires issued

Out of the forty-five (45) questionnaires issued, 40 were returned fully filled, giving a response rate of 88.9%, with the remainder being treated as non-response bias. The response rate reflected the view of Mugenda & Mugenda (2003), who indicated that a response rate of 70% and over is very good as it gives a representative sample for meaningful generalization and minimizes errors.

4.2.2 Gender distribution of the respondents

Of the 40 staff of Shell Uganda that successfully returned questionnaires, 56 per cent were male, and only 44% were female, as presented in Figure 4.1. According to Saunders et al. (2006), the equal representation of both male and female genders prevents any biased opinions in the results, which are considered to be important for the researcher.

Figure 4.1: Percentage distribution of respondents by gender

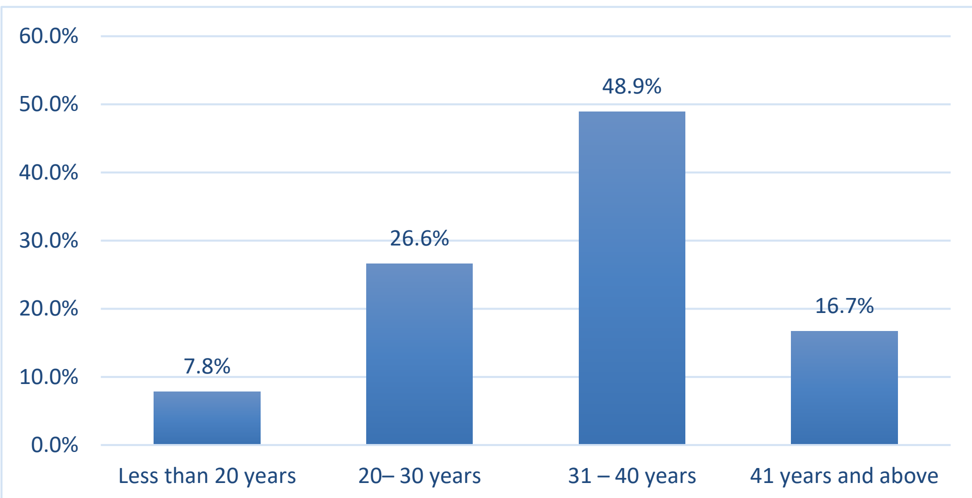


Source: Computed by Author

4.2.3 Age bracket of the respondents

In terms of respondent age distribution, the study found out that the highest proportion of respondents (48.9%) were in the category of 31-40 years, 26.6% in the age bracket of 20-30 years and the least number of participants (7.8%) were less than 20 years.

Figure 4.2: Age bracket of the respondents

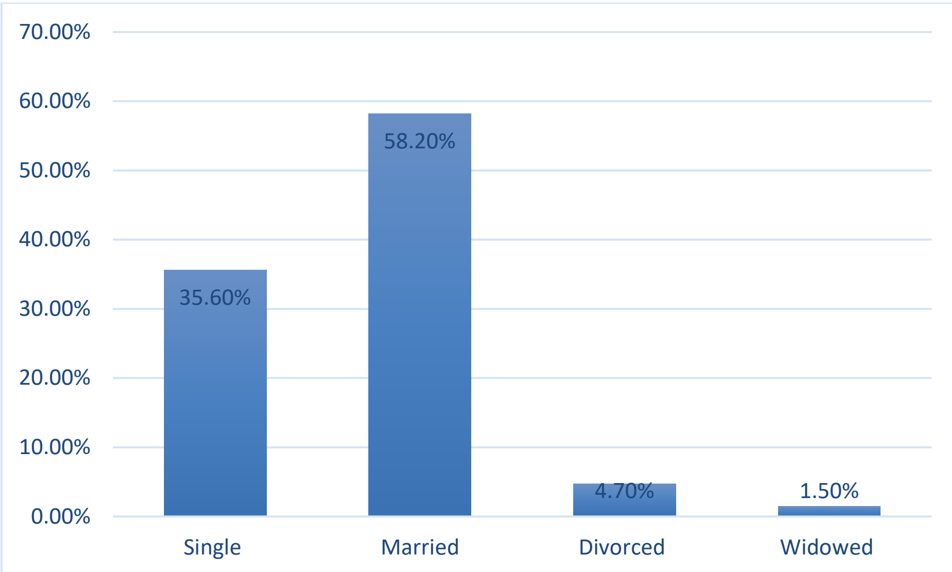


Source: ***Computed by Author***

4.2.4 Marital Status of respondents

Respondents were also asked about their marital status; more than half of the respondents (58.2%) were married, 35.6% were single, and the least number of respondents (1.5%) were widowed, as presented in figure 4.3

Figure 2.3: Marital status of respondents

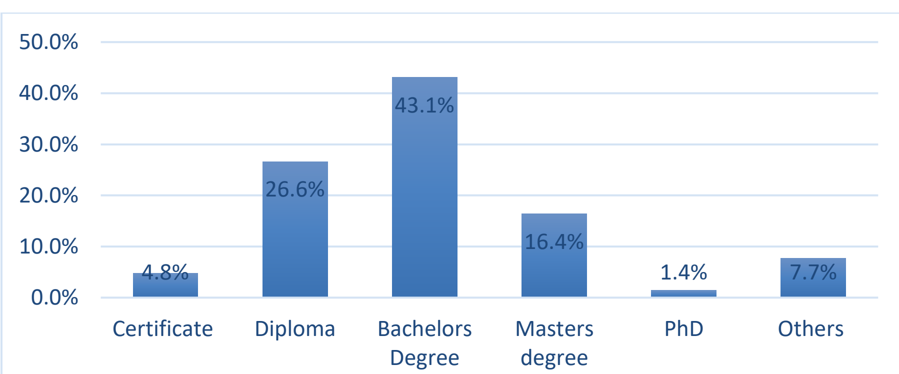


Source: ***Computed by Author***

4.2.5 Academic qualifications of respondents

Figure 4.4 presents the different academic qualifications of respondents whereby the majority of the respondents (49%) had attended the university, 26% of the respondents had attended secondary, 4% had only attended primary, while the rest (11%) had other academic qualifications.

Figure 4.4: Academic qualifications of respondents

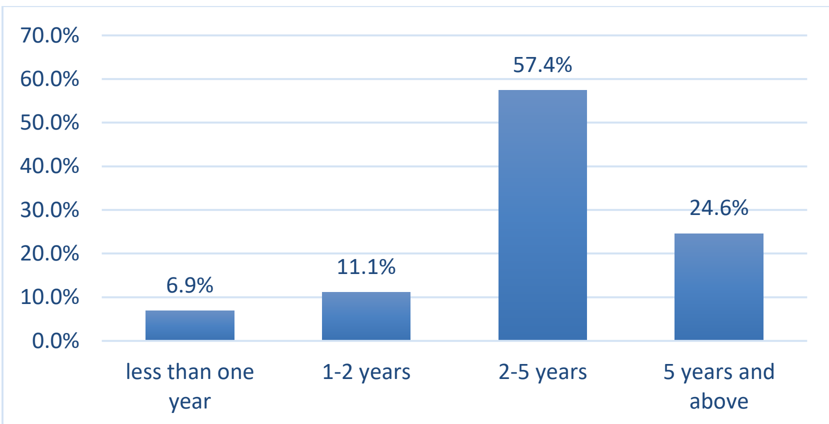


Source: ***Computed by Author***

4.2.6 Years spent at Shell Uganda

Respondents were also asked about the number of years they had spent as employees of Shell Uganda, and the majority of the respondents (57.4%) had spent 2-5 years, 24.6% had spent 5 years, and above, 11.1% had spent 1-2 years, while the least number of respondents (6.9%) were less than one year as employees of Shell Uganda.

Figure 4.5: Years spent at Shell Uganda

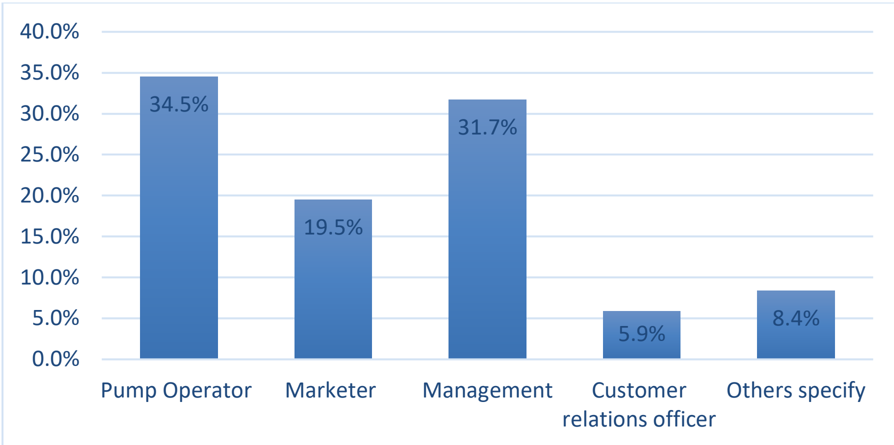


Source: ***Computed by Author***

4.2.7 Positions at Shell Uganda

Respondents were also asked about their positions at Shell Uganda, majority of the respondents (34.5%) were pump operators, 31.7% were in management, and 19.5% were marketers, while the least number of respondents (5.9%) was customer relations officers of Shell Uganda.

Figure 4.6: Position held at Shell Uganda

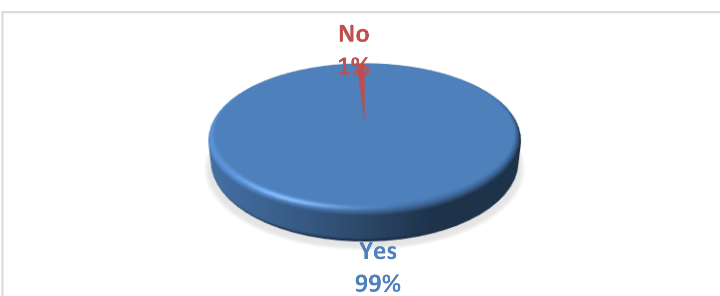


Source: ***Computed by Author***

4.2.8 Percentage distribution on the role of accountability in organizations

The researcher also sought to establish the knowledge of respondents on the role of accountability in organizations, and most of the respondents, making 99% of the total respondents conversant with the role of accountability while the rest (1%) were not.

Figure 4.7: Percentage distribution of respondents on the role of accountability in organizations



Source: ***Computed by Author***

4.4 Descriptive analysis

4.4.1 Findings on Transparency and organization performance

This section discusses the findings of transparency and organization performance.

Table 4.1: Showing descriptive analysis on transparency and organization performance

	SD	D	U	A	SA
	%	%	%	%	%
Access and proper disclosure of financial information or reports improve organizational performance	7.0	11.3	2.6	23.7	55.4
Clarity with investment firms and funds surrounding the various fees charged to clients boosts the integrity of the organization	3.0	2.7	5.8	62.8	25.6
Leading with transparency helps you ensure that both employee and employer expectations are appropriately set and fulfilled.	11.8	60.2	4.4	13.9	1.6
Accounting reports need to be transparent so that investors can easily understand a company's financial details	10.3	4.7	11.5	28.2	45.3
Participatory communication with company investors may influence higher Return on Investment (ROI).	2.0	1.9	0.9	23.9	71.3

User-friendly, clear and easily understandable financial statements influence higher sales volumes.	4.2	11.7	4.4	20.9	56.1

Source: Primary data (2021)

The results in table 4.1 indicate that 55.4% of respondents strongly agreed that access and proper disclosure of financial information or reports improve organizational performance, and only 7% strongly disagreed. 62.8% of respondents also agreed that clarity with investment firms and funds surrounding the various fees charged to clients boosts the integrity of the organization, and only 1.7% disagreed. 60.2% of respondents disagreed that leading with transparency helps you ensure that both employee and employer expectations are appropriately set and fulfilled, and only 13.9% agreed. In addition, 45.3% of the respondents strongly agreed that accounting reports need to be transparent so that investors can easily understand a company's financial details. Furthermore, 71.3% of respondents strongly agreed that Participatory communication with company investors might influence higher Return on Investment (ROI), and only 2% strongly disagreed. Lastly, 56.1% strongly agreed that user-friendly, clear, and easily understandable financial statements influence higher sales volumes, and only 4.2 strongly disagreed.

4.4.2 Findings on the rate of response and organizational performance

This section discusses the findings concerning the rate of response in relation to accountability

Table 4.2: Showing descriptive analysis on the rate of response in relation to accountability

	SD	D	U	A	SA

	%	%	%	%	%
Timely feedback helps to address key accounting problems in the shortest time possible	2.6	9.4	24.8	26.5	36.8
Strategic responses in accountability problems influence an increase in profitability	7.9	12.6	9.4	61.5	8.5
The ability to offer quick responses to customer feedback may increase the customer base and sales	5.9	7.7	23.2	40.2	23.1
Proper accountability in the organization is associated with strategic response rates	3.8	4.3	20.2	47.9	23.9
Strategic accounting responses allow businesses to gain a competitive edge over their competitors	1.7	6.8	20.5	41.9	29.1

Source: Primary data (2021)

The results in table 4.2; reveal that 36.8 % of respondents strongly agreed that Timely feedback helps to address key accounting problems in the shortest time possible, and only 2.6% strongly disagreed. 61.5 % of respondents agreed that Strategic responses in accountability problems influence an increase in profitability. 40.2% of respondents further agreed that the ability to offer quick responses to customer feedback might increase the customer base and sales. In addition, 47.9% of the respondents agreed that proper accountability in the organization is associated with strategic response rates. Furthermore, 41.9% of the respondents agreed that strategic accounting responses allow businesses to gain a competitive edge over their competitors.

4.4.3 Hindrances to accountability

Respondents were also requested to provide their opinions on the common hindrances to proper accountability, and the key responses are presented in

Table 4.3: Hindrances to proper accountability

Hindrances	**Frequency**
Poor organizational management	8
Fear among the employees	3
Poor relationship between top management and stakeholders	2
Limited Experience, Knowledge, and Planning	20
Limited concentration on the important accountability issues	7
Total	**n=40**

Source: Survey (2021)

The results in Table 4.3 show that majority of the respondents indicated that Limited Experience, Knowledge, and Planning are major hindrances to proper accountability in an organization, followed by Poor organizational management (8), Limited concentration on the important accountability issues (7), fear among the employees (3) and the least number of respondents (2) indicated that poor relationship between top management and stakeholders greatly affects accountability.

4.4 Correlation analysis

Correlation analysis was done to examine the impact of accountability on the performance of organizations using Shell-Uganda as the case study. The results were given as in Table 4.3

Table 4.4: Cross-tabulation of the dependent variable and independent variables

	Transparency	Rate of response	Organizational performance
Transparency	1		
Rate of response	0.751**	1	
	0.00		
Organizational performance (dep.)	0.657*	0.905*	1
	0.00	0.00	

****. Correlation is significant at the 0.01 level (1-tailed).**

The analysis of the results indicated a positive correlation between transparency and organizational performance of financial institutions (r = 0.657) and is significant at 0.01. There is a positive correlation between the rate of response and organizational performance (r = 0.905), and this is significant at 0.01.

4.4 Multiple regression analysis

Regression analysis was also conducted to further establish the level to which the different independent variables influence organizational performance based on different predictive values. The results obtained after conducting regression analysis are presented in Table 4.4

Table 4.5: Showing results of the regression analysis

Model	Unstandardized Coefficients	Standardized Coefficients	T	Sig.	R	R2	Adjusted R2

	B	Std. Error	Beta					
(Constant)	.318	.136		2.338	.020	.786a	.824	.816
Risk identification	.218	.057	0.328	3.836	.000			
Risk assessment	.276	.067	.234	4.095	.000			
Dependent Variable: Organizational Predictors:(Constant).Transparency and rate of response								

Source: SPSS Regression results output, 2021.

The adjusted square of the multiple R is 0.816, indicating that 81.6% of the variance in organizational performance is explained by the two independent variables jointly. There is statistical evidence to claim that the two independent variables have significantly explained the 81.6 % of the variance in organizational performance in the selected domain.

HO_1: There is no relationship between transparency and organizational performance.

The beta coefficient (β_1) was 0.328; the p-value (0.000) was less than the significance level (0.01). We reject the null hypothesis that "*There is no relationship between transparency and organizational performance*."

$H0_2$: There is no relationship between the rate of response and organizational performance.

The beta coefficient (β_2) was 0.234; the p-value (0.000) was less than the significance level (0.01). We reject the null hypothesis that "there is *no relationship between rate of response and organizational performance*".

CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter comprises the discussion of the findings, conclusion and recommendations. Once data has been presented in chapter four, there is a need to discuss it in relation to the objectives and literature review and thereafter make conclusions and recommendations.

5.1 Discussion of findings

The study found that there was a statistically significant relationship between accountability and organizational performance based on the two independent variables of transparency and rate of response. These findings are supported by Orlova (2020), who asserts that a high level of transparency on reporting annual returns or dealing with stakeholders greatly influences the general performance and overall growth of an organization. The study found out that the rate of response of an organization to different organizational issues helps to boost the performance of an organization. Saleh & Abu Afifa (2020) established that most organizations fail to register improved performance due to relaxing in addressing problems or issues raised by customers or stakeholders.

These findings relate to a great extent to what Imani & Pracoyo (2018) noted that, in mainstream financial intermediation, two broad means of appraising accountability include; proper feedback dissemination and honesty in reporting different annual reports. This study found that Shell Uganda had deployed a reliable information system that provided valid reports about the company's financial statements, which is a good prerequisite for proper accountability, and which also helps to improve organizational performance. This view is related to an earlier opinion that the main objective of transparent reporting is thus to provide the required in-depth information about different transactions or operations of a company which helps in ensuring unified accountability and improved organizational performance in the long run.

The study findings also revealed that limited experience, knowledge, and planning are hindrances to proper accountability in an organization. Other notable hindrances to accountability were revealed as poor organizational management, limited concentration on the important accountability issues and poor relationship between top management and stakeholders greatly affect accountability. This clearly indicates that organizational management and level of knowledge or experience among the accounting officers or managers has an influence on the level of accountability in the organization, which in the long run influences organizational performance. These results are in line with the findings of Abassi & Soltani (2014), who indicated that Poor organizational management, difficulty in activating administrative observation and presence of overstaffing, complicates accountability processes and weakens the ability of limited institutions to their practices as each sector requires a different accountability system.

5.2 Summary of findings

The general objective of the study was to assess the impact of accountability on the performance of organizations using Shell-Uganda as the case study.

Below is the summary of the findings based on each objective. Using the SPSS to carry out the descriptive analysis, several effects were assessed concerning the effect of transparency on organizational performance at Shell Uganda, the effect of the rate of response on organizational performance, and the hindrances to accountability.

The analysis of the results showed a positive correlation between transparency and organizational performance ($r = 0.657$). There is also a positive correlation between the rate of response and organizational performance ($r = 0.905$). The regression results showed a significant relationship between transparency and organizational performance ($P=0.000<0.01$), and the rate of response also has a significant relationship with organizational performance ($P=0.000<0.01$). The study revealed some of the major hindrances to accountability as limited experience, knowledge, and planning are the major hindrances to proper accountability in an organization followed by Poor organizational management and Limited concentration on the important accountability issues as well as fear among the employees that affect that ability of employees to offer transparent reports leading to poor organizational performance.

5.3 Conclusion of findings

The findings revealed that the aspects of accountability, most particularly transparency and rate of response, had a very significant impact on organizational performance. It can be concluded that proper reporting and showcasing honesty in conducting different organizational transactions helps to improve profitability, return on investment and sales performance of an organization. This study found that Shell Uganda staff appreciated the importance of accountability on organizational performance, especially through ensuring transparency, improved rate of response and addressing any existing hindrances to accountability. The study also confirms that once the rate of response to different accountability issues in the organization is high, there is a great likelihood that performance will improve through sales revenue and profitability. It can also be concluded that once hindrances to accountability such as limited experience, knowledge, and planning or poor organizational management affect the profitability of an organization and Return on Investment in the long run. It should also be noted that user-friendly, clear, and easily understandable financial statements influence higher sales volumes and disclosure of financial information or reports improves organizational performance.

5.4 Recommendations

Based on findings from the empirical analysis, the study offers the following recommendations through which they can work to improve accountability and to have an effective role in achieving profitability, increased sales volume and improved Return on Investment as follows:

For an organization to design an effective accountability system, there is a need to create a transparent operational environment; and maintaining a competent administration that can address all hindrances to accountability in a timely manner.

Second, in order to avoid instilling fear among employees, accountability should not be applied just when things go wrong in the company. Management should foster an accountability culture by establishing performance standards and objectives that will assist employees in understanding what is expected of them. Specific, quantifiable, attainable, relevant, and timely objectives should be set.

5.5 Areas for further studies

More research should be conducted on the strategies to enhance accountability in the Public sector in Uganda.

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APPENDICES

Appendix 1: Questionnaire

Dear respondent!

I am Akampa Davis, a student of Uganda Christian University. This questionnaire is designed to collect information aimed at investigating the effect of accountability on organizational performance using Shell Uganda as the case study. The information obtained will be strictly for academic purposes, and it will be treated with the most confidentiality. I kindly request you to fill this questionnaire.

A: BACKGROUND INFORMATION

Gender	**Tick**
Male	
Female	

What is your Age bracket?	**Tick**
Less than 20 years	
20– 30 years	
31 – 40 years	
41 years and above	

What is your marital status?	**Tick**
Single	
Married	
Divorced	
Widowed	

What is your level of education?	**Tick**
Certificate	
Diploma	
Bachelors Degree	
Masters degree	
PhD	
Others specify …………………………….	

How long have you worked with Shell Uganda?	**Tick**
Less than 1 year	
1-2 years	
2-5 years	
5 years and above	

What is your position at Shell Uganda?	**Tick**
Pump Operator	
Marketer	

Management	
Customer relations officer	
Others specify…………………………….	

Are you conversant with the importance of accountability in organizations?	**Tick**
Yes	
No	

B: Transparency and organization performance

Tick based on your opinion concerning transparency in relation to accountability

Key: SD=Strongly Disagree, D=Disagree, U= Undecided, A=Agree and SA=Strongly Agree

Item	SD	D	U	A	SA
Access and proper disclosure of financial information or reports improve organizational performance.					
Clarity with investment firms and funds surrounding the various fees charged to clients boosts the integrity of the organization.					

Leading with transparency helps you ensure that both employee and employer expectations are appropriately set and fulfilled.					
Accounting reports need to be transparent so that investors can easily understand a company's financial details.					
Participatory communication with company investors may influence higher Return on Investment (ROI).					
User-friendly, clear and easily understandable financial statements influence higher sales volumes.					

D: Rate of response and organizational performance

Tick based on your opinion concerning the rate of response in relation to accountability

Key: SD=Strongly Disagree, D=Disagree, U= Undecided, A=Agree and SA=Strongly Agree

Item	**SD**	**D**	**U**	**A**	**SA**
Timely feedback helps to address key accounting problems in the shortest time possible.					
Strategic responses to accountability problems influence an increase in profitability.					

The ability to offer quick responses to customer feedback may increase the customer base and sales.					
Proper accountability in the organization is associated with strategic response rates.					
Strategic accounting responses allow businesses to gain a competitive edge over their competitors.					

E: Hindrances to accountability

E1). What are some of the common hindrances to proper accountability?

…………………………………………………………………………………………………….

…………………………………………………………………………………………………….

E2) How do the above hindrances affect accountability in an organization.

……………………………………………………………………………………………………….

………………………………………………………………………………………………………..

E3) What are the possible solutions to the hindrances to accountability?

……

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