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## Effect of Fund Accounting Practices on Accountability to Stakeholders

By Yalibanda Mwavu John

LAP Lambert Academic Publishing Okt 2015, 2015. Taschenbuch. Book Condition: Neu. 220x150x5 mm. This item is printed on demand - Print on Demand Neuware - Two underlying factors guided this study, (1) NGOs practiced fund accounting as required by the Generally Accepted Accounting Principles (GAAP) governing NGOs (2) that all NGOs were accountable to all stakeholders. The study was conducted among NGOs in and around Kampala city in Uganda, and a correlation research design was used to establish if there existed a significant relationship between fund accounting practices and the level of accountability to stakeholders among the organizations surveyed. Primary data was collected by use of a questionnaire. The data was analyzed using descriptive statistics, correlation statistics and Analysis of Variance (ANOVA). The findings of the study indicated that to a greater extent NGOs implement the Fund Accounting Practices, also that there was no significant relationship between the fund accounting practices, and the level of accountability to stakeholders, and that there is a strong relationship between the fund accounting implementation practices, and the auditor's opinion, however that the relationship is not strong enough to warrant a conclusion that fund accounting practices do affect the level of accountability of NGOs to stakeholders. 80 pp. Englisch.



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