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Effect of Principals' Accounting Skills on Quality Education Level in Public Secondary Schools in Mandera South Sub County, Mandera County, Kenya

By

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Abstract

The main purpose of this study was to investigate effect of principals' accounting skills on quality education level in public secondary schools in Mandera south sub county, Mandera County, Kenya. The contention of the study was that despite the government's efforts to improve principals' managerial abilities by setting up numerous in-service training sessions, most principals still struggle with record-keeping, routine budgeting, and fund sourcing. According to the Directorate of Schools Audit Services' 2018 annual audit report, many public secondary schools in Mandera County lacked or had insufficient financial records. Additionally, a report by the Ministry of Education and the World Bank on financial responsibility in schools indicated that funds received other than capitation grants were not adequately disclosed. The specific objectives was to determine the effect of principals' accounting skills on quality education level in public secondary schools in Mandera South Sub County, Mandera County, Kenya. The study was guided by Agency theory, cash management theory, and pecking order theory. This study employed a descriptive research design. The study was conducted in Mandera South Sub County in Mandera County, Kenya. The target population was the 11 principals, and 132 board members. The study used purposive sampling technique hence 11 principals, and 132 board members. The researcher used questionnaires and interview schedules to collect data. A pilot was conducted in two schools therefore two principals and 13 board members took part in the pilot study. The study used content and construct validity. Cronbach's Alpha Coefficient was used to measure questionnaires' reliability. The collected data was presented sorted, coded, and keyed into a statistical analysis tool (SPSS Version 28). Data was analyzed to generate statistics to enable interpretation of study findings. Data was analyzed with descriptive statistics (frequency, percentage, mean) and inferential statistics (correlation, regression). Findings show that there is a strong significant relationship between accounting skills and quality education level ($r=0.809$, $p=0.000$). The researcher recommends that the principals should hire competent and experienced accountants to assist in proper accounting and recording keeping of the financial transactions in the school. The accountants will help in managing the financial transaction for easier interpretation and understanding by the stakeholders.

Keywords: Kenya, Nandera**,** Financial management; Accounting skills; level of quality education, Public Secondary Schools

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Introduction and Background

As the primary administrator of a secondary school, the principal is in charge of adopting management principles and practices to make effective use of a variety of resources. If the education system is to realize its national aims, all levels of school administrators must ensure the optimal management of the human, material, financial, and time resources. Education funding activities include school financial management, which as a whole, calls for schools to be able to successfully and transparently plan, implement (manage finances), evaluate, and account for. Financial management has a significant impact on how education is implemented in schools and is integral to the study of education management (Solikhin & Munastiwi, 2022). The management of school resources has been decentralized in many countries throughout the world in an effort to improve management. The school heads continue to be primarily responsible for managing the financial resources of those institutions. They create budgets, oversee facility management, and purchase, spend, and oversee inventory. Despite this, a lot of principals still lack the abilities necessary to manage money well (Crouch & Winkler, 2018).

According to Azzahra and Latasha (2022), many Indonesian school administrators and other educators lack the requisite entrepreneurial and financial management abilities.The majority of school administrators lack proper expertise in business and financial management. Espiritu (2020) said that in the Philippines, school heads' financial management best practices include having accounting and budgeting skills. The most frequent issues faced by school heads in their financial management were also identified as being the delayed release of school monthly cash advances, fund insufficiency, a lack of sufficient experience and training, numerous bookkeeping tasks, disorganized recordkeeping, frequent policy changes, the lack of a permanently stationed bookkeeper, and adherence to complicated laws and policies.

For survival, educational institutions in African nations, like all other organizations, need to manage their financial resources properly (Okeze & Ngwakwe, 2018). A school's capacity to offer a high-quality education typically rests greatly on how effectively it manages its financial resources, which supports sustainable development. In order to support the delivery of education, school administrators must use the available funding. Secondary schools will ultimately be able to deliver high-quality instruction and learning processes by retaining a transparent financial system (Mosha, 2018). According to Amos, Ephrahem, and Bhoke-Africanus (2021), financial management skills including raising money for the school, keeping track of expenditures, evaluating the budget, and auditing are crucial for managing finances in schools. The majority of school administrators, according to the survey, lack the necessary financial management abilities. Lack of school funding, poor oversight, evaluation, and auditing of school budgets were some of the other financial management difficulties. According to Ekpenyong (2021), principals' financial planning, budgeting, accounting, and auditing skills have a major impact on the quality

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of public secondary education in Nigeria's secondary schools in terms of adequate teaching and professional leadership. Wushe, Ndlovu, and Shenje (2021) assert that Zimbabwean school development committees lack fundamental management and financial skills and that cooperation between school management and other stakeholders, such as the community, is essential for sound decision-making and the effective use of school resources.

According to Kaimuri (2021), managing finances was a crucial task that contributed to the growth of the school and, ultimately, academic success. Additionally, he found that Tharaka Nithi County's public secondary schools had a significant desire for trainings for Board members' empowerment. According to Abdikadir (2019), financial management techniques for budget reporting are rarely followed by secondary schools in Mandera County. In conclusion, budgetary reporting is crucial to secondary schools' financial management. In light of this, the study looked into how effective financial management abilities of principals affected the quality of instruction in public secondary schools in Mandera South Sub County, Mandera County, Kenya.

Statement of the Problem

Many schools in Kenya have serious challenges in managing their finances leading to many problems affecting service delivery. The main assumption of this research project was that in educational institutions, effective financial management is crucial to their functioning. In Kenya, the government has made significant investments in education and provides the Ministry of Education with budgetary allocations that range from 13.5% to 16.5% of the overall budget. Secondary school funding makes up 23% of the ministry's total budget. However, there are unresolved challenges regarding management of finances, and there are significant financial challenges in the majority of public secondary schools. Concerns around fees arrears accuracy also continue to be a major concern. Over the years, school principals have been accused of mismanaging and embezzling school fees and PTA cash. Many school leaders fall short of fulfilling their legal obligations to locate funding sources for their institutions.

The techniques used to collect fees and the efficiency with which the money is used to fund the educational system have flaws. Due to inadequate management of school budgets by administrators, the majority of schools are in disrepair, which has an effect on the standard of instruction in secondary schools. Despite the government's efforts to improve principals' managerial abilities by setting up numerous in-service training sessions, most principals still struggle with record-keeping, routine budgeting, and fund sourcing. According to the Directorate of Schools Audit Services' (DSAS) 2018 annual audit report, many public secondary schools in Mandera County lacked or had insufficient financial records (MOEST, 2019). Additionally, the MOE and World Bank report (2020) on financial responsibility in schools identified a lack of transparency regarding monies received in addition to capitation grants. The researcher hence sought to find out whether principals' financial management skills would help in delivery of quality secondary education in Mandera South Sub County, Mandera County, Kenya.

Research Objective

To establish the effect of principals' accounting skills on quality education level in public secondary schools in Mandera South Sub County, Mandera County, Kenya.

Theoretical Framework

Agency Theory

Jensen and Mackling (1976) developed the concept of agency. The theory is focused on organizational interactions between the principals—delegators—and agents—assumed implementers—as well as concerns of responsibility. The dynamics of financial management and the relationship between managers and stakeholders have been extensively studied thanks to agency theory (Heracleous & Lan, 2012). It explains the ideal way to create relationships where one party specifies the action to be carried out but another person completes the task. In this arrangement, the principal hires an agent to carry out the work or to complete a commission on the principle's behalf. According to the notion, a company's main objective is to utilize its stockholders' resources as efficiently as possible (Jensen & Meckling, 1976).

Principals invest their money in a business and devise strategies to increase their wealth. When they see an opportunity to enhance their own utility, the proprietors agree to use the agent. This delegating enables agents to behave dishonestly and harm the prosperity of principals. The owners of a corporation, known as the principals, appoint the agent, or the management of the firm, to act on their behalf. According to agency theory, egocentrism governs the motivations of both the principal and the agent (Davies, 2004). The principals and board members of Kenya's public secondary schools are agents hired by the government, parents, and other stakeholders to run the school on their behalf, hence agency theory is relevant to how the schools' finances are managed. Therefore, in order to make sure that education goals are achieved, school principals and board members should operate in the best interests of the government, parents, and other stakeholders and be accountable for the money provided to them.

Cash Management Theory

William Baumol created the cash management theory in 1952. Determining and achieving the ideal level and structure of cash inflow and outflow is the goal of this theory. The most straightforward, practical, and easy method for establishing the ideal cash position is Baumol's hypothesis. Baumol's model was altered by Lockyer (1973) to provide overdraft facilities. The overall annual cash policy cost linked to the usage of overdraft facilities, according to Lockyer's, is calculated by adding the total yearly cash transfer, overdraft, and holding costs. Erkki (2004) argues that in addition to providing a cash reserve for transactional needs, a cash balance should be supplied for preventative needs, particularly for unpredictable seasonal activities.

To find the ideal, overdraft facility expenses and the capital costs of precautionary balances are contrasted. The perfect cash balance is established by combining financial and investment choices. Combining long and short time credits should be employed to avoid using long-term funds to counteract peaks brought on by an idle cash balance during periods of low cash demand. Choosing how much buffer money to have on hand is viewed as an investment decision. Cash management theory was applied to the study since it guides on management of cash inflow, outflow and importance of proper cash management that enhance quality education.

Pecking Order Theory

Myers and Majluf created the Pecking order idea in 1984. The effects of information asymmetries between an organization's internal and external sources of funding are explained by

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this hypothesis. The organization may accrue debts if the revenues from internal sources are insufficient to support its operations. The organization can choose to issue equity by selling certain shares on the stock exchange if financing through borrowing is not beneficial to the institution (Raza, 2014). Managers of the organization and financiers, according to the Pecking order, have asymmetrical information that affects their choices about the usage of debt. Reserved profits are frequently used by organizations as an internal source of funding for investments, followed by debt and equity as a last resort when neither debt nor reserves are adequate (Calabrese, 2011). It offers suggestions on how to raise money for brand-new initiatives or discoveries and discusses how data may be used to alter financing prices. These are the main advantages of the theory. It is appropriate and regularly applied to look at how knowledge asymmetry affects finance costs. The pecking order hypothesis is relevant to this study because it clarifies why the institution looks for outside money from sponsors and the government.

Conceptual Framework

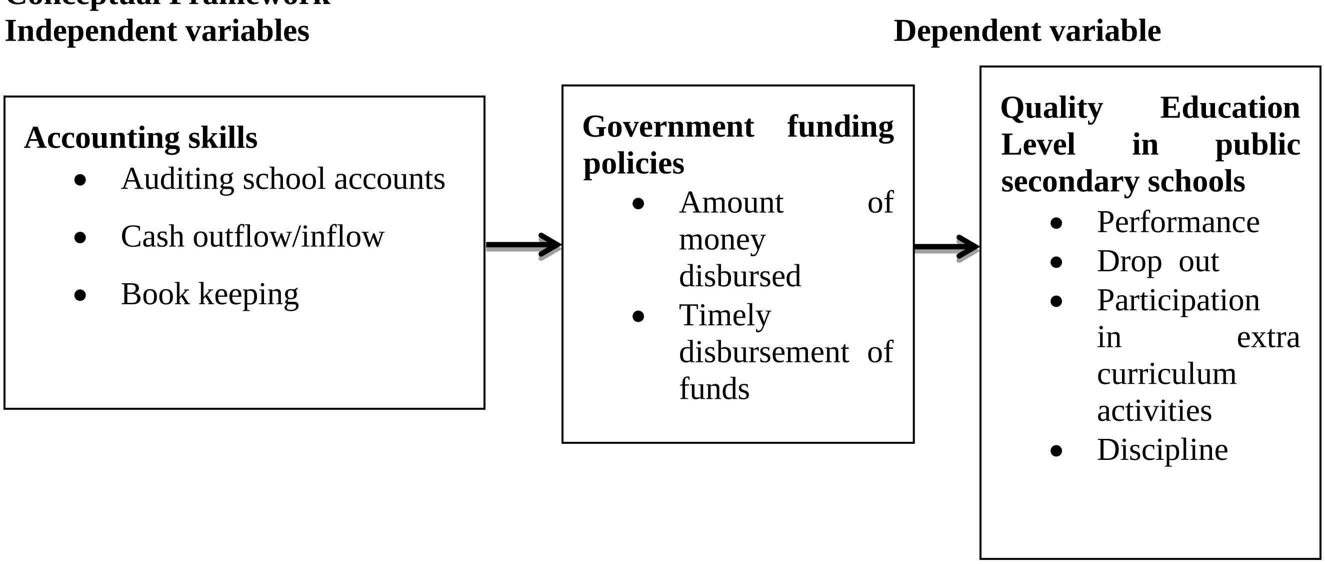

Figure 1: Conceptual Framework
Source; Researcher (2023)

Review of Empirical Review

School administrators need accounting skills to identify financial frauds and errors and to comprehend the origins of a school's financial profits or losses. Various sources of funding for educational institutions include grants from the government, a local authority or even the governing board, inheritances, monetary donations, etc. As a result, school funds should be examined to confirm the loyalty of those in charge of handling money (Nwafukwa & Sunday, 2015). The responsibility of monitoring the income and spending account and examining the school's financial accounts for the quality provision of educational outcomes, which is a result of improved teaching and learning performance, falls to the heads of schools who also function as internal auditors (Kumar, 2017). Agrippa and Vimbi (2021) studied the impact of accountability mechanisms on the financial management practices of the principal of a South African school.

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The principals' accountability for the school's financial stability was found to be unpopular with the school board members and financial officials.

The study found that stakeholders did not completely hold school officials accountable for how they managed school funds. In the Enugu Education Zone, Chinyere and O' Gara (2020) looked into how financial management affected efficient school administration. The study came to the conclusion that ineffective financial management is one of the main factors impeding efficient management of schools owing to excessive or insufficient spending, which can result in fund embezzlement and mismanagement.

The failure to provide end-of-year financial statements, poor and irregular audits, poor accounting books and records, and incompetence in procurement are among the financial problems that school administration in the Enugu Education zone faces. In Mandera West Sub-county, Mandera County, Kenya, Mohamed and Chui (2023) investigated the impact of principals' accounting know how on performance in public secondary schools. The study's conclusions demonstrated that the involvement of stakeholders in the secondary school's auditing activities is essential for efficient financial management. The principal sets auditing standards and allots time for the activity. Before inviting someone to join the audit committee, the principal also lets them know what kind of salary they might expect.

Research Methodology

This study employed a descriptive research design. The target population of the study was 11 principals, and 132 board members in public secondary schools in Mandera South Sub County. Purposive sampling was used to sample 11 principals and the 132 board members. Questionnaires and interview schedules were used to gather primary data. A pilot was conducted in two schools therefore two principals and 13 board members took part in the pilot study. The study used content and construct validity. To ensure the reliability of the questionnaires, the researcher used Cronbach's Alpha Coefficient. The collected data was presented sorted, coded, and keyed into a statistical analysis tool (SPSS Version 28). Data was analyzed with descriptive statistics (frequency, percentage, mean) and inferential statistics (correlation, regression). Findings were tabulated.

Data Analysis, Presentation and Discussion of Findings

The study aimed at establishing the effect of principals' accounting skills on level of quality education in public secondary schools in Mandera South Sub County, Mandera County, Kenya. The board members were asked to indicate the extent to which they agree with statements on principals accounting skills. Table 4.1 presents findings.

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Table 4.1: Accounting Skills

Key: 1-Strongly disagree, 2-Disagree, 3-Not sure, 4-Agree, 5-Strongly agree

Statements	SD		D		N		A		SA		M
	F	%	F	%	F	%	F	%	F	%	
The principal makes sure that every day's financial transactions are recorded as they happen, rather than accumulating.	47	49.5	26	27.4	7	7.4	6	6.3	9	9.5	2.01
The school's real and fair financial status is reflected in the financial reports.	5	5.3	12	12.6	20	21.1	35	36.8	23	24.2	3.62
The financial accounts of the school are fairly reported in accordance with generally accepted accounting rules.	8	8.4	6	6.3	10	10.5	46	48.4	25	26.3	3.78
Financial statements are prepared in time	31	32.6	45	47.4	6	6.3	7	7.4	6	6.3	2.07
To guarantee that school fees are accurately documented, payments are recorded and receipted using checks and bank slips.	17	17.9	0	0	16	16.8	26	27.4	36	37.9	3.67
The school maintains receipt and invoice books to help with financial transparency.	8	8.4	6	6.3	7	7.4	44	46.3	30	31.6	3.86
To guarantee that monies are accounted for, all government disbursements accounts are thoroughly audited.	7	7.4	8	8.4	10	10.5	47	49.5	23	24.2	3.75
To promote accountability and transparency, financial statements are used	6	6.3	11	11.6	8	8.4	48	50.5	22	23.2	3.73

N=95

Source; Field Data (2023)

Table 4.7 shows that a higher number of school board members agreed that; the school maintains receipt and invoice books to help with financial transparency (mean=3.86), financial accounts of the school are fairly reported in accordance with generally accepted accounting rules (mean=3.78), to guarantee that monies are accounted for, all government disbursements accounts are thoroughly audited (mean=3.75), to promote accountability and transparency, financial statements are employed (mean=3.73), to guarantee that school fees are accurately documented, payments are recorded and receipted using checks and bank slips (mean=3.67), and school's real and fair financial status is reflected in the financial reports (mean=3.62). Board members disagreed that the financial statements are prepared in time(mean=2.07) and the principal makes sure that every day's financial transactions are recorded as they happen, rather than accumulating (mean=2.01).

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The board members opinions were backed up by the principals. One of the Principals (Principal 1) said the following:

> I ensure that all books accounting are properly kept and updated on Daily Basis. I make efforts to check the accounts daily though it' s very challenging due to other administrative roles. The schools accounts are audited either, quarterly, half annually, or annually. As a principal I ensure that there is strict adherence to financial rules and principles set by ministry. Keeping proper records enhances transparency and accountability

The findings imply that the principals ensure that there is proper book keeping of the school accounts to enhance transparency and accountability of the school finances. This means that the principals closely monitor the activities of the school bazaar and insist on proper record keeping of the school accounts. The principal also make efforts to ensure that the government funds are well accounted for to avoid embezzlement. There is however delay in preparation of the financial statement and financial transactions are accumulated. Finding concur Kumar (2017) that school administrators are responsible for verifying the institution's financial records and conducting an internal audit of the institution's income and expense accounts to assure the quality of the educational outcomes that follow from enhanced teaching and learning performance.

Table 4.2: Correlation Analysis

Variables		**Quality education level**	**Accounting skills**
Quality education	Pearson Correlation	1	
	Sig. (2-tailed)		
Accounting skills	Pearson Correlation	.809**	1
	Sig. (2-tailed)	.000	

**. Correlation is significant at the 0.05 level (2-tailed)
Source; Field Data (2023)

Results show that there is a strong significant relationship between accounting skills and quality education level (r=0.809, p=0.000). The findings are in support of Uyai and Effiong (2016) that accounting skills significantly affect school management.

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Table 4.3: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant/Y Intercept	5.603	.410		13.678	.000
Accounting skills	.820	.064	.729	12.807	.003

Source; Field Data (2023)

According to findings in Table 4.13, the equation
$Y= \beta0+ \beta_1X_1 + \varepsilon$ becomes;
Quality education level = 5.603 + 0.820 (accounting skills)
Findings shows that a unit increase in accounting skills results in a 0.820 change in quality education level in public secondary schools in Mandera South Sub County, Mandera County, Kenya. Accounting skills significantly affected quality education level to a very great extent ($t=12.807$, $p= 0.003$).

Conclusions

The principals ensure that the school accounts are in order. Some of the principals take time to check the records daily when others review the schools accounts quarterly, after six months, and others annually. The principals ensure that all school transactions when cash, mobile, or banks transfers are recorded and filled accordingly. All funds are accounted for which enhances transparency and accountability. This would attract more funding from well-wishers and non-governmental organizations which rely on school financial records to determine the grants allocated to public schools. There is, however, reluctance on timely preparation of the financial statements whereby some take time before they are recorded leading to accumulation of unaccounted for paper work.

Recommendations

The principals should hire competent and experienced accountants to assist in proper accounting and recording keeping of the financial transactions in the school. The accountants will help in managing the financial transaction for easier interpretation and understanding by the stakeholders. There is need for the financial information and reports to be made available to the users on time and in the right format and language for easy analysis and interpretation. The principals should adopt accounting disclosure practices to ensure that financial reports are more comprehensive and integrated and hence will guide in making useful decisions related to the school finances.

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