DETERMINANTS OF EPICOR ACCOUNTING SYSTEM USAGE IN PUBLIC ORGANIZATIONS: A CASE OF THE TANZANIA REVENUE AUTHORITY

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A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE DEGREE OF MASTER OF BUSINESS ADMINISTRATION IN ACCOUNTING AND AUDITING DEPARTMENT OF ACCOUNTING AND FINANCE OF THE OPEN UNIVERSITY OF TANZANIA

2025

CERTIFICATION

The undersigned certify that they have read and hereby recommend for acceptance by the Open University of Tanzania dissertation titled; *"Determinants of Epicor Accounting System Usage in Public Organizations: A Case of the Tanzania Revenue Authority"* In partial fulfilment of the requirements for the Degree of Master of Business Administration in Accounting and Auditing of the Open University of Tanzania.

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DECLARATION

I, **Levina Costantine Manyonyi,** declare that, the work presented in this dissertation is original. It has never been presented to any other University or Institution. Where other people's works have been used, references have been provided. It is in this regard that I declare this work as originally mine. It is hereby presented in Partial fulfilment of the Requirement for the Degree of Master of Business Administration in Accounting and Auditing.

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Signature

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Date

ACKNOWLEDGEMENTS

DEDICATION

This work is dedicated to my mother and my family.

ABSTRACT

The purpose of this study was to examine the factors affecting the effective usage of the Epicor accounting system in Tanzania Revenue Authority. This study specifically assessed the effect of the perceived usefulness, perceived ease of use, perceived trust and perceived risks on the effective usage of the Epicor accounting system within TRA. The positivistic philosophy, deductive approach, explanatory design and Davis and Venkatesh's (1996)'s Technology Acceptance Model served as the foundation for this investigation. The 92 respondents were drawn using a stratified and simple random sampling technique from a population of 120 respondents from various departments and units of the Tanzania Revenue Authority. Then structured questionnaires were used to collect data. Descriptive statistics and multiple regression analysis were used as data analysis tools. The study found that, perceived usefulness, perceived ease of use and perceived trust had a positive and significant effect on the effective usage of the Epicor Accounting System within Tanzania Revenue Authority. The findings indicated that perceived risks had a negative and insignificant effect. The study concluded that, perceived usefulness, perceived ease of use and perceived trust had a significant relationship with the effective usage of the Epicor Accounting System in the Tanzania Revenue Authority. The study suggests the Tanzania Revenue Authority to design strategies to minimize the risks associated with Epicor accounting system in order to promote revenue collection.

Key Words: *Epicor accounting system, perceived usefulness, perceived ease of use, perceived trust, perceived risks, Tanzania Revenue Authority*

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LIST OF ABBREVIATIONS

ANOVA	Analysis of Variance
CAIS	Computerized Accounting Information Systems
CAS	Computerized Accounting System
CEOs	Chief Executive Officers
EAS	Epicor Accounting System
ERP	Enterprise Resource Planning
GePG	Government Electronic Payment Gateway
LGAs	Local Government Authorities
LGRP	Local Government Reform Program
ODK	Open Data Kit
OUT	Open University of Tanzania
PEOU	Perceived Ease of Use
PLS-SEM	Partial Least Squares Structural Equation Modeling
PT	Perceived Trust
PU	Perceived Usefulness
SEM	Structural Equation Modeling
SFT	Staff Training
SMEs	Small and Medium Enterprises
TAM	Technology Acceptance Model
TPB	Theory of Planned Behavior
TRA	Tanzania Revenue Authority
UFORUM	User Forum
VRS	Variables

CHAPTER ONE

INTRODUCTION

1.1 Chapter Overview

This chapter presents the background to the problem, the statement of the problem, and the objectives of the study. It also focuses on the research hypothesis, the significance of the study, scope of the study, and the justification of the study.

1.2 Background of the Study

Accounting systems have evolved significantly over the years, driven by the increasing need for efficient financial management, accurate reporting, and transparency within organizations (Johnson & Miller, 2021). As technology continues to advance, many organizations globally have transitioned from traditional manual accounting methods to modern computerized systems (Brown & Clark, 2019). These technological solutions not only facilitate real-time financial data processing but also enhance decision-making and compliance with financial regulations (Alice & Devis, 2023). One of the widely adopted systems globally is the Epicor Accounting System (EAS), recognized for its comprehensive financial management capabilities (Brown & Clark, 2019). General ledger, accounts payable, accounts receivable, payroll, budgeting, and reporting are just a few of the financial operations that the EAS unifies into a single, efficient system (Ngaka, 2022). Due to its efficiency and ability to enhance budgetary control and reporting accuracy, Epicor has been widely embraced by both private and public sector organizations in numerous countries (Alice & Devis, 2023).

The adoption of the Epicor Accounting System has become increasingly prevalent worldwide due to its comprehensive features, including general ledger management, payroll processing, budget control, financial reporting, and audit tracking (Ngaka, 2022). Epicor's modular nature and scalability make it suitable for various organizational sizes and structures, offering flexibility to adapt to changing financial management needs (Alice & Devis, 2023). In developed countries, the transition from manual accounting to digital systems has been relatively seamless, driven by robust technological infrastructure and significant financial investments (Chyzhevska et al., 2021). Governments and large organizations have embraced advanced accounting systems, including Epicor, to enhance financial transparency, support decision making, and comply with international accounting standards. Study conducted in the U.S., Epicor is widely used across industries such as manufacturing, healthcare, and government (Mzenzi, 2023).

Johnson and Miller (2021) found that the Epicor Accounting System significantly improved budgetary control and real-time reporting accuracy in public institutions in the United States, reinforcing financial transparency and compliance with Generally Accepted Accounting Principles (GAAP). The study highlighted how Epicor's automated budget monitoring capabilities enabled government agencies to track expenditures against allocated budgets, reducing the risks of overspending and financial mismanagement. Furthermore, the system's real-time reporting functionality ensured that financial data was updated instantly, allowing decision-makers to access accurate reports for timely financial planning and regulatory compliance. The adoption of Epicor also enhanced audit readiness, as the system

maintains detailed transaction histories and audit trails, facilitating external financial oversight and reducing fraud risks.

Additionally, in the United State, Epicor has been adopted by both local authorities and private enterprises to comply with International Financial Reporting Standards (IFRS). Brown and Clark (2019) found that the adoption of Epicor led to improved data accuracy and audit readiness in local councils. Similarly, Australian organizations use Epicor to enhance payroll processing and financial reporting. Taylor and Jones (2022) revealed that the system's scalability and flexibility made it suitable for both large corporations and government entities, helping to streamline financial operations and support decision-making processes. Organizations often face high implementation costs, technical complexities, employee resistance to change, and data security concerns during and after the adoption process (Alrawad et al., 2023; Siagian et al., 2022).

In developing countries, the adoption of computerized accounting systems has been slower, primarily due to limited resources, inadequate technological infrastructure, and capacity constraints. In Kenya, Epicor has been implemented to support the Integrated Financial Management Information System (IFMIS), which integrates financial planning and budget execution. Otieno and Wanjiru (2021) reported that Epicor has improved budget utilization and financial accountability in county governments. Nigerian public institutions have adopted Epicor as part of efforts to enhance fiscal discipline and reduce financial irregularities. Adedeji and Ibrahim (2020) revealed that the system facilitated accurate reporting and better financial tracking in federal ministries.

The Epicor Accounting System was introduced in Tanzania in 1998 under the Local Government Reform Program (LGRP). The primary objective of this initiative was to enhance financial management within Local Government Authorities (LGAs) by increasing the availability and efficient use of financial resources. The program aimed to strengthen budgetary controls and improve accountability and transparency within public financial management practices (Mzenzi, 2023). As part of the reform program, the "e-by-Epicor" system was deployed as a comprehensive financial management toolkit. It was integrated across government ministries, departments, and LGAs to consolidate financial data and streamline reporting processes. Initial training for finance department staff in 38 pilot LGAs began in 1998, with full-scale implementation following in 2000. By the end of 2004, approximately 114 LGAs and the Tanzania Revenue Authority (TRA) had adopted the Epicor-based integrated financial management systems to support their daily financial operations (Mzenzi, 2023).

Despite its potential, limited studies have been conducted to assess the determinants of Epicor Accounting System usage in public organizations in Tanzania, particularly within the Tanzania Revenue Authority (TRA). Most existing research primarily focuses on system implementation and general challenges rather than identifying specific determinants that influence system usage. This gap creates the need for a comprehensive study to understand the factors that facilitate or hinder the utilization of the system within the TRA.

1.3 Statement of the Problem

Efficient financial management is essential for ensuring transparency, accountability, and accuracy in public sector operations. In pursuit of these goals, the Government of Tanzania has made significant strides in modernizing its financial management systems. One of the key initiatives was the adoption of the Epicor Accounting System (EAS) in 1998 as part of the Local Government Reform Program (LGRP). The primary objective of implementing Epicor was to enhance financial reporting, budgetary control, and overall efficiency within Local Government Authorities (LGAs) and other public institutions, including the Tanzania Revenue Authority (TRA) (Mzenzi, 2023). However, the adoption of Epicor has been met with challenges related to technical capacity, limited infrastructure, and financial constraints (Otieno & Wanjiru, 2021; Adedeji & Ibrahim, 2020).

The underutilization of Epicor at the TRA raises concerns about whether the system is being used to its full potential to achieve transparency, accountability, and efficient financial management. Factors such as user resistance, lack of adequate training, technical difficulties, and insufficient maintenance support could be limiting its effective use (TRA, 2022). These challenges undermine the initial objectives of implementing Epicor and hinder the TRA's ability to leverage the system for optimal financial management. Therefore, this study seeks to address the existing knowledge gap by investigating the determinants of Epicor Accounting System usage in public organizations, specifically focusing on the Tanzania Revenue Authority (TRA). Understanding these determinants is crucial for developing strategies that enhance

system utilization, promote better financial management practices, and maximize the benefits of the Epicor system within public sector operations.

1.4 Objectives of the Study

1.4.1 General Objective

This study examined the determinants that affect the effective application of the Epicor accounting system in public organizations, particularly, in Tanzania Revenue Authority (TRA).

1.4.2 Specific Objectives

i. To examine the effect of perceived usefulness on the utilization of the Epicor accounting system at the Tanzania Revenue Authority.

ii. To assess the effect of perceived ease of use on the adoption and usage of the Epicor accounting system at the Tanzania Revenue Authority.

iii. To evaluate the influence of perceived trust on the effectiveness of the Epicor accounting system at the Tanzania Revenue Authority.

iv. To investigate the effect of perceived risk on the deployment and use of the Epicor accounting system at the Tanzania Revenue Authority.

1.5 Significance of the Study

1.5.1 The Academic Significance of the Study

This study's theoretical knowledge of technology adoption and organizational behaviour in public sector institutions in developing nations is what gives it academic value. The study intends to clarify the dynamics of technology

implementation in government agencies by closely examining the factors influencing the adoption and use of the Epicor Accounting System in TRA. This will shed light on the opportunities and challenges related to digital transformation. Additionally, by improving theoretical frameworks like the Unified Theory of Acceptance and Use of Technology (UTAUT) and the Technology Acceptance Model (TAM), the research would increase their relevance to public sector organizations in Tanzania and other comparable developing nations.

1.5.2   Significance of the Study

Policymakers would leverage the findings from this study to discern inadequacies in current policy frameworks, devise precise interventions aimed at enhancing system utilization, and strategize on advancing technological infrastructure and capacity within the Tanzania Revenue Authority (TRA). A comprehensive understanding of these factors would enable stakeholders to identify and address areas of deficiency, overcome obstacles to effective system adoption, and bolster engagement with the Epicor Accounting System in public organizations. The study also contributed to the Technological acceptance determinants for the system used for revenue collection in developing countries, such as Tanzania.

1.6 Scope of the Study

The scope of this study is confined to examining the determinants of Epicor Accounting System usage within the Tanzania Revenue Authority (TRA). The research was conducted over a period of five months, from May 2024 to September 2024. It involved employees from three departments within the TRA who utilize the

Epicor system. The application of TAM within TRA provides valuable insights into how technological innovations are received. By assessing factors such as perceive usefulness and perceived ease of use alongside external influences, stakeholders can develop strategies aimed at enhancing system adoption rates. Understanding these determinants is crucial for ensuring successful implementation of accounting systems like Epicor.

1.7 The Study's Structure

There are five chapters in the study. The study's background, statement, of the problem research purposes and objectives, significance, and scope of the study were all covered in chapter one. The construction of a conceptual framework and hypotheses, as well as a thorough literature assessment that included both theoretical and empirical studies of pertinent materials, were covered in chapter two. Research design, study population, sample size and sampling techniques, data collection methods, data analysis procedures, validity and reliability issues, and ethical considerations were all covered in Chapter three. The findings and discussion were covered in chapter four, and the summary, conclusions, and recommendations were covered in chapter five

CHAPTER TWO

LITERATURE REVIEW

2.1 Chapter Overview

This chapter provides an in-depth review of the literature relevant to this study. It examines the perspectives of different scholars at global, regional, and local levels, highlighting existing research gaps. Furthermore, the chapter presents a conceptual framework that aligns with the study's objectives.

2.2 Definition of Terms

2.2.1   Epicor Accounting System

The Epicor Accounting System, also referred to as the Epicor Financial Management module, is an extensive software solution intended to automate and streamline financial processes within an organization (Ngaka, 2022). This study, adopts Ngaka's (2022) definition of the Epicor Accounting System as a comprehensive Enterprise Resource Planning (ERP) system. This definition encompasses the system's capacity to integrate and optimize various business processes, including accounting, finance, inventory management, supply chain operations, and customer relationship management (CRM).

2.2.2   Epicor Accounting System Usage

The usage of the Epicor system facilitates strategic planning and decision-making across all organizational levels. According to Lufti *et al.* (2022), whose definition is adopted for this research, Epicor Accounting System usage pertains to the utilization and application of the various software solutions and modules within the Epicor

Enterprise Resource Planning (ERP) system. Leaders and decision-makers harness the data and insights generated by the ERP system to formulate strategic initiatives, establish goals, allocate resources, and monitor performance (Amanamah *et al.,* 2016).

2.2.3   Tanzania Revenue Authority

The Tanzania Revenue Authority (TRA) is the government agency in charge of administering tax laws and collecting taxes in Tanzania. It was founded through Act of Parliament No. 11 of 1995, whereby it plays a crucial role in revenue mobilization, encouraging voluntary tax payment, and contribute to all matters relating to fiscal policy (TRA, 2022). The TRA utilizes a variety of strategies and tools to enhance tax collection and administration throughout Tanzania. These activities include taxpayer registration, processing of tax returns, issuance of tax assessments, and enforcement of tax laws through audits, investigations, and compliance measures (TRA, 2022).

2.2.4   Perceived Risks

The concept of "perceived risk" has been defined in various ways by scholars. In the view of Alalwan *et al.* (2019), perceived risk pertains to the potential negative outcomes or uncertainties that a user anticipates when utilizing a specific technology or system. This study adopts the definition proposed by Hamari *et al.* (2020), who describe perceived risk as the subjective assessment made by users concerning the severity and likelihood of adverse outcomes associated with engaging with a new system or technology.

2.2.5   Perceived Trust

Perceived trust describes the degree to which a user believes that a system or technology is dependable, secure, and capable of meeting its commitments (Hossain & de Silva, 2019). This study adopts the definition by Gefen et al. (2019), which defines perceived trust as the user's confidence that the system will operate as intended without leading to any harm or loss. It includes the user's assessment of the system's reliability, security, and overall performance.

2.2.6   Perceived Ease of Use

The degree to which a user thinks that utilizing a specific system or technology would be simple is known as perceived ease of use (Rahi et al., 2019). This study adheres to Venkatesh et al. (2020), who define perceived ease of use as the user's assessment of how easy and convenient a particular system is to use.

2.2.7 Perceived Usefulness

One important component of technology adoption is perceived usefulness, which is the extent to which a user thinks that utilizing a particular system will improve their performance at work (Mou et al., 2019). Expanding on this definition, Thong et al. (2019) explain that perceived usefulness includes the user's belief that the system will improve their efficiency and effectiveness in accomplishing tasks. The study adopted this definition, since, the user will continue using a technology when is useful to him or her.

2.3 Theoretical Literature Review

This study employed the Technology Acceptance Model (TAM), initially developed by Fred Davis in 1989. TAM was derived from the Theory of Reasoned Action (TRA) that was established by Martin Fishbein and Icek Ajzen in 1975 and the Theory of Planned Behavior (TPB) that was established by Icek Ajzen in 1985. The model posits that external factors significantly influence internal factors such as beliefs, trust, attitudes, and intentions regarding the use of products or services. According to TAM, Perceived Ease of Use (PEOU) and Perceived Usefulness (PU) are pivotal factors in the adoption and utilization of information technology by users (Davis, 1989).

The Technology Acceptance Model (TAM) has been extensively examined through empirical studies and scholarly evaluations to assess its effectiveness in explaining technology adoption based on key factors such as perceived usefulness (PU), perceived ease of use (PEOU), perceived trust (PT), and perceived risks (Waweru & Ngaba, 2019). Research findings indicate that trust significantly impacts both PU and PEOU, emphasizing its vital role in adopting mobile marketing platforms (Chille *et al.,* 2021). Several notable studies, including those by Thottoli (2020), Uzrail and Bardai (2019), Najera et al. (2021), and Waweru and Ngaba (2019), have explored TAM by incorporating PU, PEOU, and PT. However, these studies have not fully integrated perceived trust and perceived risks into the TAM framework, indicating a gap in its comprehensive application.

TAM has been widely applied to study technology acceptance, including its implementation within the Tanzania Revenue Authority (TRA). However, it presents

limitations in fully capturing the adoption of the Epicor Accounting System (EAS) within TRA. The model mainly focuses on individual beliefs and attitudes toward technology adoption while often overlooking broader organizational elements such as company culture, technological infrastructure, and managerial support. (Chille *et al.,* 2021). Consequently, although TAM provides valuable insights into individual-level adoption behaviour, its inability to address these organizational aspects may hinder a thorough understanding of EAS adoption within TRA.

As a theoretical framework, TAM effectively explains how individuals accept and use new technologies (Thottoli, 2020). In this study, TAM offers key insights into the factors affecting employees' adoption and utilization of the Epicor Accounting System within TRA. Its relevance lies in its emphasis on how individuals perceive the benefits of using a specific technology to enhance their job performance and productivity (Thong et al., 2019). Therefore, this study employs TAM to address research objectives, particularly by analyzing the impact of perceived usefulness on EAS usage within TRA, the effect of perceived ease of use on its adoption, the influence of perceived trust, and the role of perceived risk in its implementation. Figure 2.1 illustrates the Davis and Venkatesh (1996)'s TAM model.
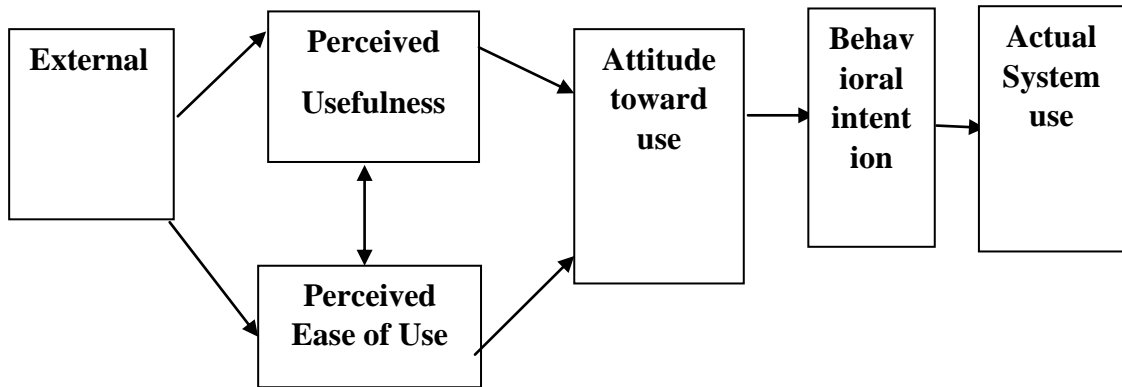
Figure 2. 1: Illustration of the Technology Acceptance Model
Source: Davis and Venkatesh (1996)

2.4 Empirical Literature Review

Numerous studies have explored the impact of perceived ease of use, perceived usefulness, perceived trust, and perceived risks on the adoption and utilization of computerized accounting systems (CAS) across diverse contexts.

2.4.1 Perceived Ease of Use and System Usage

Perceived ease of use pertains to the degree to which individuals regard a system as user-friendly and straightforward to operate, and it has been empirically established that this perception positively influences both the adoption and effective utilization of computerized accounting systems (CAS) (Lanlan *et al.,* 2019; Tilahun, 2018). Empirical evidence suggests that systems perceived as easy to use are more likely to be embraced and integrated into users' routine practices, thereby augmenting their overall effectiveness and utility.

Within the Tanzanian context, research conducted by Moshi and Kiowi (2021) and Chille *et al.* (2021) has highlighted ease of use as a pivotal factor influencing the adoption of computerized accounting systems and mobile marketing, respectively. Nevertheless, these investigations did not explore the determinants affecting the actual usage of these systems.

The studies on the influence of perceived ease of use of Epicor accounting system in TRA include Lanlan et al. (2019, Tilahun (2018), Moshi and Kiowi (2021) and Chille et al. (2021). These studies highlighted that, the computerized accounting system was user-friendly and straightforward to operate in mobile marketing. However, the studies did not assess the determinants affecting the effective application of the Epicor accounting system in public organizations. Additionally, most of the studies were conducted outside Tanzania.

2.4.2 Perceived Usefulness and System Usage

Perceived usefulness, which represents the degree to which individuals believe a system will improve their efficiency and productivity, has been recognized as a key factor influencing CAS adoption (Andre et al., 2021; Itang, 2020). When users perceive a system to be beneficial and valuable in facilitating their accounting tasks, they are more inclined to adopt it, leading to improved efficiency and decision-making capabilities within organizations. In Tanzania, studies by Moshi and Kiowi (2021) and Chille et al. (2021) found that perceived usefulness is important factors influencing the adoption of computerized accounting systems and mobile marketing, respectively. However, neither study examined the factors affecting the actual usage

of these systems. Thus, this research hypothesizes a significant relationship between perceived usefulness and the usage of the Epicor accounting system in the Tanzania Revenue Authority.

Furthermore, various studies have examined the influence of perceived usefulness of Epicor accounting system. These include: Andre et al. (2021), Itang (2020), Moshi and Kiowi (2021) and Chille et al. (2021). These studies found that, the computerized accounting system was beneficial and valuable in facilitating employees' accounting tasks, leading to improved efficiency and decision-making capabilities within private organizations. However, neither study examined the factors affecting the actual usage of these systems. Furthermore, they were not conducted in public organizations. In addition, most of them were conducted outside Tanzania.

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2.4.3 Perceived Trust and System Usage

Perceived trust, that is delineated as users' confidence in and reliance upon the integrity and security of a technological system, has been widely acknowledged as a pivotal determinant in the adoption of technology (Alrawad *et al.,* 2023; Siagian *et al.,* 2022). Empirical research suggests that when users have a robust trust in a system's capacity to protect their data and uphold privacy and security, they exhibit a heightened propensity to engage with the system. This phenomenon fosters increased acceptance and utilization of Computerized Accounting Systems (CAS) within organizational contexts. In a study conducted by Chawla *et al.* (2023), which examined the factors influencing customers' intentions towards the adoption of

FinTech products and services, a pronounced emphasis was placed on perceived trust and perceived risks.

The findings of this investigation underscored that perceived trust exerts a substantial influence on customers' intentions to adopt FinTech innovations, thereby mitigating the perceived risks associated with technological advancements. While existing studies (For example, Alrawad et al., 2023; Siagian et al., 2022; Chawla et al., 2023) predominantly focus on general technology adoption, FinTech products, and private sector innovations, there is limited empirical investigation into how perceived trust specifically influences the adoption and utilization in the Tanzania revenue authority's context.

2.5.4 Perceived Risks and System Usage

Perceived risks, which encapsulate users' perception concerning the potential adverse outcomes related to system adoption, is identified as significant impediments to the acceptance of technological innovations (Chawla *et al.,* 2023; Al-Hashimy *et al.,* 2022). Research indicates that, perceived risks, including potential data breaches, system malfunctions, and financial losses, can substantially erode users' confidence and willingness to engage with Computerized Accounting Systems (CAS), leading to considerable resistance and hesitancy towards the adoption of new technologies. Complementarily, Chawla *et al.* (2023) demonstrated that both perceived trust and perceived risks critically influence customers' intentions to adopt FinTech products, highlighting the essential role of trust in mitigating the perceived risks associated with technological advancements.

Furthermore, while it is acknowledged that perceived trust can mitigate perceived risks (Chawla et al., 2023), limited empirical research has directly addressed how these dynamics interact to influence the day-to-day use of the Epicor accounting system. Hence, it is hypothesized in Hypothesis 1 (H1), that a significant relationship exists between perceived risks and the utilization of the Epicor accounting system within the Tanzania Revenue Authority. Studies that examined the influence of perceived risks of Epicor accounting system include Alrawad et al. (2023) and Siagian et al. (2022) but they were conducted outside Tanzania and they did not focus on examining the determinants influencing the adoption of Epicor accounting system in public organizations, particularly, the Tanzania Revenue Authority.

2.5 Development of Hypotheses

The development of hypotheses is a critical step in the research process, serving as a foundation for scientific inquiry (Barroga & Matanguihan, 2021). A well-formulated hypothesis not only guides the research design but also helps in identifying the relationships between variables (Donnelly, 2020). A good hypothesis should be structured in such a way that it can be tested through empirical methods. Research has shown that hypothesis lacking this quality often result in inconclusive findings (Misra, 2020).

According to Barroga and Matanguihan (2021), there are about 5 research hypotheses. These include null hypothesis (H0), alternative hypothesis (H1), directional hypothesis, non-directional hypothesis and complex hypothesis. This study used alternative hypotheses (H1) which suggests that, there is a significant

effect or relationship between the variables. In this study, the following alternative hypotheses were used.

    i.   There is a positive correlation between perceived usefulness and the adoption of the Epicor accounting system within the Tanzania Revenue Authority.

    ii.   There is a positive relationship between perceived ease of use and the usage of the Epicor accounting system in the Tanzania Revenue Authority.

    iii.   There is a positive relationship between perceived trust and the usage of the Epicor accounting system in the Tanzania Revenue Authority.

    iv.   There is a positive relationship between perceived risks and the usage of the Epicor accounting system in the Tanzania Revenue Authority.

2.6 Research Gaps

2.6.1 Empirical Gap

A substantial body of research has examined the factors influencing the adoption and utilization of computerized systems, both within Tanzania and internationally. Specific studies have investigated the role of perceived usefulness in the context of the Epicor accounting system in local governments, including those by Lanlan *et al.* (2019), Tilahun (2018), Uzrail and Bardai (2019), Ibrahim *et al.* (2021), Elina and Lucy (2021) and Oisso (2023). These studies collectively highlight the significant impact of perceived trust on the adoption of electronic systems. However, they have not addressed the specific factors influencing the effective use of electronic accounting information systems with specific focus on TRA which is a different administrative accounting system.

2.6.2   Contextual Gap

While there is a growing body of research on the factors influencing the adoption and usage of computerized accounting systems (CAS). Existing studies (Almgrashi, 2020; Andre *et al.,* 2021; Ibrahim *et al.,* 2021; Lanlan *et al.,* 2019; Najera, Ruiz, & Collazzo, 2021; Siagian *et al.,* 2022; Sumarna, 2023; Waweru & Ngaba, 2019) have examined the influence of factors like perceived ease of use, perceived usefulness, perceived trust, and perceived risks on adoption intentions but have not explored deeply into the factors affecting ongoing usage of this system within Tanzania Revenue Authority.

2.6.3   Theoretical Gap

The adoption and utilization of Computerized Accounting Systems (CAS) within the Tanzania Revenue Authority (TRA) was influenced by variables including perceived ease of use, perceived usefulness, perceived trust, and perceived risks, as described by the Technology Acceptance Model. However, a theoretical gap persists in integrating these constructs into a cohesive model. The existing literature, as evidenced by Thottoli (2020), Uzrail and Bardai (2019), Najera et al. (2021), Lanlan *et al.* (2019), Siagian *et al.* (2022), Ibrahim *et al.* (2021), Sumarna (2023), and Almgrashi (2020), highlights the necessity of refining these frameworks. The theoretical gap is therefore, the application of the TAM model to assess the Epicor usage in the TRA context. The previous scholars did not examine how TAM was applied to explain the adoption of Epicor model in TRA.

2.6.4   Contextual Gap

Despite the acknowledged significance of factors such as perceived ease of use, perceived usefulness, perceived trust, and perceived risks in shaping the adoption and utilization of Computerized Accounting Systems (CAS), there remains a contextual gap in translating these insights into actionable strategies for organizations such as the Tanzania Revenue Authority (TRA). A comprehensive understanding of how these factors interact within the specific operational context of the TRA is essential for formulating targeted interventions and policies. Such an approach is crucial for optimizing the effectiveness and efficiency of the Epicor accounting system and ensuring its successful integration into the TRA's operational framework.

2.7   Conceptual Framework

Figure 2.2 illustrates a conceptual framework designed to explore the factors affecting the successful implementation of the Epicor Accounting System. It examines several independent variables, including the influence of perceived usefulness (H1), the impact of perceived ease of use (H2), the effect of perceived risk (H3), and the role of perceived trust (H4) in relation to the adoption of a computerized system. The hypotheses H1, H2, H3, and H4 are proposed to positively contribute to the adoption and utilization of an Epicor computerized accounting system in TRA.

Independent Variables   **Dependent Variable**
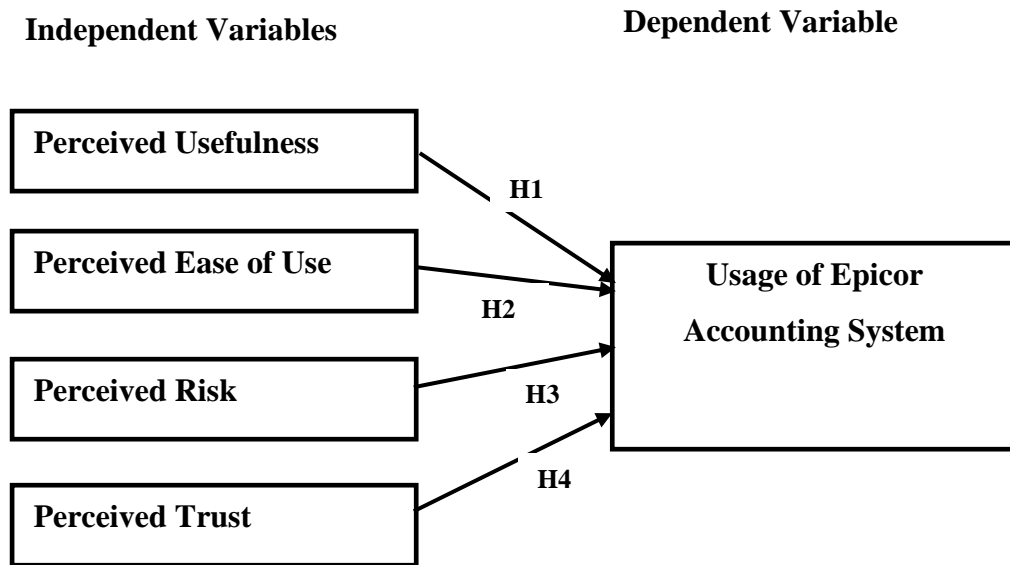
Figure 2. 2: Conceptual Framework

Source: Adopted from Davis and Venkatesh (1996)

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Chapter Overview

The research methods used for data gathering and analysis are described in this chapter. Additionally, it offers a thorough justification for the methodology that was selected, addressing important elements like the study area, target population, sample size, sampling procedures and techniques, variables and their measurement, data collection tools, and the analytical techniques used for the topic under the investigation.

3.2 Research Philosophy

This study adopted a positivist paradigm, which aims to identify causal relationships between variables by collecting and analyzing quantitative data. It assumes that objective reality exists and can be measured and examined using scientific methods (Bryman, 2016).

3.3 Research Design

This study employed an explanatory research design, also referred to as a causal research design. The explanatory design guided the researcher to examine the cause-and-effect relationships between the independent and dependent variables. The design focused on understanding how independent variables impacted the dependent variables. Therefore, the study uncovered the underlying factors determined the Epicor accounting system in TRA.

3.4 Research Approach

This study used a deductive approach. The researcher selected this technique because it helped to quantify and test hypotheses to understand the factors affecting the use of the Epicor accounting system in public entities, specifically the Tanzania Revenue Authority (TRA). This approach was necessary for drawing statistical inferences and allows for the generalization of findings to a larger population beyond the study sample (Hug & Dewan, 2021).

3.5 Targeted Population

The study included 120 employees using the Epicor system from three departments at the Tanzania Revenue Authority in Tanzania (Tanzania Revenue Authority, 2024).

Table 3. 1: Targeted Population

S/N	Departments/Units	Population
1	Finance Department	110
2.	Procurement Management Department	06
3	Internal Audit Department	04
Total		**120**

Source: Tanzania Revenue Authority (2024)

3.6 Sample and Sampling Techniques

3.6.1 Sampling Procedure

The study employed a proportionate (or a quota) sampling method to compute a sample size of 92 Epicor system users out of 120 population. The study initially identified 120 Epicor users within TRA, then it employed a quota sampling method to compute 92 Epicor user from 3 departments of TRA. The sample size of 92 Epicor

system users was computed by Taro Yamane (1967)'s formula. The quota sampling approach was chosen to ensure representative samples from different employee groups across three departments as recommended by Mishra (2022) and Sharma (2017).

3.6.2 Sample Frame and Sample Size

The study adopted Yamane (1967)'s formula. The sample size for the study respondents was calculated with a 95% confidence level and a 5% (0.05) margin of error. This means that the study will accept the sample results to differ from total population value by only 5%. The formula was represented as follows.

$$n = \frac{N}{1 + N * e^2}$$

Where: n= was the required number of samples

N = Total population and

e = Error of tolerance (level) or margin of error (0.05), 95% is confidence level

N=120

 n= 92

Table 3. 2: Sample Size

S/N	Departments/Units	Population	Sample size
1	Finance Department	110	82
2.	Procurement Management Department	06	06
3	Internal Audit Department	04	04
Total		**120**	**92**

Source: TRA (2024)

3.7 Sources of Data

Primary data refers to first-hand information collected directly by a researcher in the field, making it unique (Saunders et al., 2019). In this study, primary data was utilized to obtain direct insights into the factors influencing the use of Epicor system at TRA.

3.8 Data Collection Methods

The researcher used structured, closed-ended questionnaires to gather data in a systematic manner with the aim of validating hypotheses and effectively achieving the research objectives. This method provides several advantages, including the assurance of consistency in data collection, the facilitation of straightforward comparison of responses, and the enablement of methodical accumulation of quantitative data. The Open Data Kit (ODK) methodology was utilized to further enhance the efficiency, accuracy, and reliability of the data collection process in quantitative surveys. The ODK approach proved to be an invaluable tool for researchers and practitioners by streamlining data management. This approach was instrumental in documenting the questions and disseminating them to the 92 respondents across the three TRA departments in Tanzania, all of whom were users of the Epicor system.

3.9 Data Analysis

3.9.1 Descriptive Analysis

The descriptive analysis focused on presenting the tabulated variables of the study, using means and standard deviations.

3.9.2   Inferential Analysis

This study multiple regression analysis model was applied as shown below

$$Y_1 = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \mu i \dots\dots\dots\dots\dots\dots\dots \quad .(1)$$

Where: Y= usage of Epicor accounting system, β_0=Constant, X_1=-Perceived usefulness, X_2 =Perceived ease of use, X_3 =Perceived trust, X_4-Perceived risks

μ_i= Disturbance Error that portrays the amount of variation of the usage of Epicor Accounting System that perceived usefulness, perceive ease of use, perceived trust and perceived risk cannot explain in the model.

3.9.3   Assumption of Using Multiple Regression Model

To ensure a linear relationship between the dependent and independent variables, scatter plots were employed, positioning the dependent variable on the y-axis and the independent variables on the x-axis. The examination of multicollinearity among independent variables was conducted using the Variance Inflation Factor (VIF) and the Level of Tolerance. Acceptable thresholds are defined as VIF values below 10 and tolerance levels exceeding 0.1 (within the range of 0 to 1), according to Daoud (2018). The linearity was evaluated through plots of standardized predicted values against standardized residuals. Furthermore, the normal distribution of residuals was assessed by verifying whether the points on the plot align with or approximate the diagonal line.

3.10 Variables and Measurements

The study used a five-itemized scale to measure study variables as it helped to

evaluate the perceptions of users of the Epicor system. The 5 Likert scale comprised 5 strongly agree, 4 agree, 3 neither disagree not agree, 2-disagree and 1 strongly disagree. Table 3.3 presents variables and measurement indictors.

Table 3. 3: Variables Measurements

Variables	No. of VRS	Code	Measurement Indicators	Source	Type of scale
Usage of EPICOR Accounting System (Dependent variable)	4	UEAS	UEAS1: Regular Usage for Tasks UEAS2: Completing Essential Tasks Effectively UEAS3: Integral Part of Workflow and Productivity UEAS4: improving Accuracy and Reporting	(Lanlan et al. (2019; Sumarna, 2023),	Five itemized scale
Perceived Usefulness (Independent variable)	4	PU	PU1: Assist in accomplishing more tasks quickly PU2: Enhance task efficiency PU3: Improves quality of work PU4: Increase organizational productivity	(Lanlan et al. (2019; Sumarna, 2023)	Five itemized scale
Perceived trust (Independent variable)	4	PT	PT1: System data accuracy PT2: Reliable track record PT3: Confidence in security measures PT4 System's Security and Reliability	(Najera et al., 2021)	Five itemised scale
Perceived Ease of Use (Independent variable)	4	PEOU	PEOU1: Very easy and affordable to use PEOU2: The system is user friendly PEOU3 Easy to understand PEOU4 Proficiency in Usage	(Lanlan et al. (2019; Sumarna, 2023)	Five itemised scale
Perceived Risk (Independent variable)	3	PR	PR1: Fear of financial discrepancies PR2: Risk of data loss PR3; Security vulnerabilities of the system	(Andrea et al., 2021; Tilahun, 2018)	Five itemised scale

Source: Author's own Design (2024)

3.11 Validity and Reliability

3.11.1 Validity

How successfully a questionnaire measures what it is supposed to measure is referred to as validity (Saunders et al., 2025). Four forms of validity were taken into consideration in this study: construct validity, criterion validity, face validity, and content validity (Roopa & Rani, 2012). To enhance validity, the researcher adopted the variables from Davis and Venkatesh (1996). The researcher also conducted a pilot study to 16 TRA employees for pre-testing of the research tool.

3.11.2 Reliability

Cronbach's Alpha was used as a reliability measure, based on the assumption that all items or questions have the same level of reliability. A minimum value of 0.7 would be typically used as a cut-off point for the alpha coeffective to establish satisfactory reliability (Geffen *et al.,* 2000; Rajasekar, 2014).

3.12 Research Ethical Issues Consideration

Ethical considerations in research involve the principles and guidelines that ensure studies are conducted with responsibility and integrity (Resnik, 2020). These considerations cover several key aspects, such as obtaining informed consent, ensuring voluntary participation, maintaining confidentiality, assessing potential risks, and treating all participants fairly (Beauchamp & James, 2020). In this study, ethical considerations included securing a clearance letter from the Open University of Tanzania (OUT), obtaining participant consent, ensuring voluntary participation,

confidentiality and anonymity. The researcher also avoided fabricated data, falsified data and plagiarised information.

3.12.1 OUT Clearance Letter

Prior to data collection, the researcher obtained clearance and permission letters from the Open University of Tanzania. After receiving the OUT-clearance letter, the researcher also requested a permission letter from the Commissioner General of TRA in Dar es Salaam. In the view of Resnik (2020), securing a clearance letter contributed to the credibility and integrity of the research process.

3.12.2 Informed Consent

Informed consent is the voluntary decision of an individual to take part in a study after receiving comprehensive information about all relevant factors that may influence their choice (Beauchamp & James, 2020). This includes an understanding of the study's purpose, procedures, potential risks and benefits, and the right to withdraw at any time without consequences (Dyer, 2021). As a key principle of research ethics, informed consent ensures that participants are treated with respect and autonomy (Dyer, 2021). In this study, the researcher visited the TRA, explained the study's purpose, and obtained participants' voluntary consent one week before data collection.

3.12.3 Voluntary Participation

This principle ensures that individuals have the freedom to decide whether to engage in a study (Beauchamp & James, 2020). They must also have the option to

discontinue their involvement at any stage without any adverse consequences (Dyer, 2021). It highlights the significance of obtaining consent, which requires providing clear and detailed information about the research objectives, methods, potential risks, and benefits before individuals agree to take part (Dyer, 2021). Respecting this principle is fundamental to upholding personal autonomy and dignity (Beauchamp & James, 2020). In this study, participants were informed that their involvement was entirely optional, and they had the freedom to withdraw from survey participation whenever they wished.

3.12.4 Confidentiality

Researchers have a duty to safeguard participants' personal details and prevent unauthorized access to their information (Flicker, 2020). This ensures that all collected data remains secure and is only shared with those who have a valid reason to access it (Beauchamp & Childress, 2020). In this study, participants were assured that their privacy would be respected. They were also informed that their data would be used solely for the intended research and not for any other purpose.

3.12.5 Anonymity

The participants remain unidentifiable their personal information cannot be linked to their responses at any stage of the research process (Tindall & Houghton-Brown, 2021). The researchers refrained from collecting details such as names or contact information, making it impossible to associate responses with specific individuals (Liamputtong, 2020). Anonymity encourages participants to feel comfortable and share honest opinions without concerns about potential consequences (Tindall &

Houghton-Brown, 2021). In this study, participants were informed that they would not be required to reveal their names, identities, or affiliations, and no contact information, including mobile numbers.

3.12.5 Avoidance of Fabricated Data, Falsified Data and Plagiarised Information

The researcher ensured data cooking of the data was avoided. Hence, only the true data from TRA was used for analysis. The researcher also analyzed and interpreted only the true data that were emanated from the SPSS software. Hence, the researcher did not attempt to make data lying. Moreover, the researcher ensured that all used materials were dully reported and plagiarism unethical challenges was avoided in all means.

CHAPTER FOUR

FINDINGS AND DISCUSSION

4.1 Chapter Overview

This chapter presents the study's findings on the factors influencing the usage of the Epicor Accounting System within the Tanzania Revenue Authority. The research aimed to analyze the impact of perceived usefulness on the system's utilization and assessed how perceived ease of use affects its adoption and application. The researcher also examined the role of perceived trust in its effectiveness, and determined the influence of perceived risk on its implementation and usage.

4.2 Response Rate

This study involved a sample of 92 respondents from three departments, including finance, procurement and internal audit. An online survey was distributed to all participants, resulting in 67 completed and returned questionnaires. This yielded a response rate of 72.8%, which was considered adequate for analysis. According to Morton et al. (2012), a response rate of 60% is deemed acceptable, while 85% or higher is considered excellent. Therefore, the response rate achieved in this study was sufficient for reporting and analysis.

4.3 Reliability Results

Prior to the actual data collection session, the Cronbach's Alpha was checked for each of the five variables in this study. The scale test results are shown in Table 4.1. with four items, the perceived usefulness Cronbach's Alpha was 0.872, which was deemed to be satisfactory and acceptable. Cronbach's Alpha for perceived ease of use

with four items was 0.906, indicating that it was very good and adequate. Moreover, A Cronbach's Alpha of 0.806 for perceived trust with 4 constructs was deemed to be good and acceptable. In contrast, the Cronbach's Alpha for the effective use of the Epicor accounting system with four indicators was 0.885, suggesting that it was good and acceptable, while the Cronbach's Alpha for the perceived risk with three items was 0.834. indicating to be good and acceptable while that of the effective usage of Epicor accounting system with 4 items was 0.885 implying to be good and acceptable. Therefore, it can be concluded the Cronbach alpha for all independent and dependent variables were within the recommended range of 0.7 and above. Table 4.1 discloses the Cronbach alpha reliability results.

Table 4. 1: Individual Item Reliability Scale Results

S/N	Variable	Cronbach's Alpha	Cronbach's Alpha based on standardized items	No. of items	Strength of association
1.	PU	0.872	0.873	4	Good and acceptable
2.	PEU	0.906	0.906	4	Very good and acceptable
3.	PT	0.807	0.792	4	Good and acceptable
4.	PR	0.834	0.833	3	Good and acceptable
5.	EUEAS	0.885	0.884	4	Good and acceptable

PU= Perceived usefulness, PEU= Perceived ease of use PT= Perceived trust, PR= Perceived risk, EUEAS=Effective usage of Epicor Accounting System

Source: TRA Data (2024)

4.4 Respondents' Demographic Profile

This study assessed the respondents' biographic data such as age, gender, education levels and work experience. The findings are presented in the following sections.

4.4.1 Age

In this study, the age of respondents' data was collected. The study found that, 30 (44.7%) of all respondents were aged 39 years and above, 21 (31.3%) were aged between 32 and 38 years, 7 (10.4%) were aged between 18 and 24 years while 9 (13.4%) were aged between 25-31 years. This implies that, all respondents were old enough to provide information related to this study as summarized in Table 4.2.

Soon Eun (2013) revealed that 46 percent of employees in Dodoma City were aged 18 to 28 years, 38 percent were aged 29 to 38 years, 39 to 48 years were 8 percent and more than 48 years were 8 percent.

4.4.2 Sex

The information about sex of the respondents is shown in Table 4.2. According to the data, there were 26 (38.8%) female respondents and 41 (61.2%) male respondents. The findings suggest that while both sexes were fairly represented in the survey, there were more male respondents than female respondents. The findings depict the sex information in the Tanzanian public sector where majority of employees are males (Rashid, 2023).

4.4.3 Education Levels

The findings in Table 4.2 show that, all respondents had attained their education

levels ranging from diploma to PhD level. Table 4.2 indicates that, 39 (58.2%) had attained the Bachelor Degree level, 11 (16.4%) had attained the Master Degree level, 17 (25.4%) had attained diploma level, while there was no any participant who had attained the PhD level. The findings indicate that, the respondents were well educated to provide information about the Epicor Accounting System in TRA. Philipo (2024) reported that 41% of TRA employees in Mbeya region were having the bachelor or postgraduate diploma.

4.4.4 Work Experience

The findings in Table 4.2 show that, 12 (17.9%) had worked between 0 to 10 years, 14 (20.9%) had worked between 11 to 20 years, 11 (16.4%) had worked between 21 to 30 years, while 20 (29.9%) had worked between 31 to 40, and 41 and above years were 10 (14.9%). The SPSS results imply that, all respondents had the required experience to provide data for this study. The findings are displayed in Table 4.2. Philipo (2024) revealed that majority (48%) of the TRA in Mbeya tax region had experience of 6 to 15 years.

Table 4. 2: Demographic Results

S/N		Frequency	%
1.	Age		
	18-24 years	07	10.4
	25-31 years	09	13.4
	32-38 years	21	31.3
	39 years and above	30	44.7
	Total	67	100.0
2.	Gender		
	Female	41	61.2
	Male	26	38.8
	Total	67	100.0
3.	Education Levels		
	Diploma	17	25.4
	Bachelor degree	39	58.2
	Master degree	11	16.4
	PhD holders	-	-
	Total	67	100.0
4.	Work years of Experience		
	0-10	12	17.9
	11-20	14	20.9
	21-30	11	16.4
	31-40	20	29.9
	41 and above years	10	14.9

Source: Field data (2024

4.5 The Effect of Perceived Usefulness on the Usage of the Epicor System

The first specific objective of the study examined how perceived usefulness affected the utilization of the Epicor Accounting System within TRA. Data analysis was presented using mean scores and standard deviations. Table 4.3 indicates the output

of the descriptive statistics. The results from Table 4.3 indicated that, Epicor accounting system assisted employees in accomplishing more tasks quickly (Mean=3.60, Std. Dev=1.447) and enhanced the quality of work (Mean=3.57, Std. Dev=1.340). Furthermore, the system helped employees to perform tasks more effectively (Mean=3.51, Std. Dev=1.450) and increased the organization's productivity (Mean=3.27, Std. Dev=1.420).

Table 4.3: Descriptive Results for the Perceived Usefulness on the Epicor System Usage

Responses	N	Mean	Std. Deviation
Using Epicor accounting system assist employees in accomplishing more tasks quickly	67	3.60	1.447
The Epicor accounting system enhances the quality of my work	67	3.57	1.340
The Epicor accounting system helps employees to perform my tasks more effectively	67	3.51	1.450
I believe that using the Epicor accounting system increases the organization's productivity	67	3.27	1.420
Valid N (listwise)	67		

Source: Data analysis (2024)

In this aspect, the findings established that, the system assisted employees in accomplishing more tasks quickly and enhanced the quality of work. Furthermore, the system helped employees to perform tasks more effectively thereby increasing the organization's productivity. These findings are in line with those of Lanlan *et al.*

(2019) and Tilahun (2018) who informed that, the system assisted employees to accomplish more tasks quickly and enhances the quality of work. These observations also concur with those of Moshi and Kiowi (2021), and Chille *et al.* (2021) who highlighted that, the system helped employees to perform tasks more effectively thereby increasing the organizations' productivity. This implies that TRA was using Epicor system effectively because the system's user perceived it useful. Hence, the findings support the hypothesis 1.

4.6 The Effect of the Perceived Ease of Use on the Usage of the Epicor System

The second specific objective of the study evaluated the influence of the perceived ease of use on the effectiveness of the Epicor Accounting System in TRA. Data analysis was presented using the mean scores and standard deviations. Table 4.4 indicates the output results of the descriptive statistics. The results established that, employees quickly become proficient in using the Epicor accounting system (Mean=3.69, Std. Dev=1.459), its interface is user friendly (Mean=3.67, Std. Dev=1.481) and easy to understand (Mean=3.64, Std. Dev=1.276), and affordable (Mean=3.48, Std. Dev=1.330).

Table 4.4: Results for the Perceived Ease of Use on the Epicor System Usage

Responses	N	Mean	Std. Deviation
I can quickly become proficient in using the Epicor accounting system	67	3.69	1.459
The interface of the Epicor accounting system is user friendly	67	3.67	1.481
The interface of the Epicor accounting system is easy to understand	67	3.64	1.276
The Epicor Accounting system is very easy and affordable to use	67	3.48	1.330
Valid N (list wise)	67		

Source: Data analysis (2024)

The output results in this aspect demonstrated that, the system helped employees quickly to become proficient because its interface was user friendly. However, the Epicor system also eased employees understanding and it was affordable. These observations are supported by Alrawad *et al.* (2023) who observed that, employees become proficient with the system because it was user friendly. The findings resemble with those of Siagian *et al.* (2022) who revealed that the system's capacity protected employees' data and upheld privacy and security. This implies that Epicor Users in TRA consider the system as ser friendly to them to the extent they can use it easily without struggling and yet accomplish their tasks on time. Therefore, Management can provide more facilities to user to feel more comfortable with the system and reach their financial goal. This also supports the Hypothesis 2.

4.7 The Influence of the Perceived Trust on the Usage of the Epicor System

The third specific objective of the study assessed the effect of the perceived trust on the adoption and usage of the Epicor Accounting System at TRA. Data were analyzed through the mean scores and standard deviations. Table 4.5 indicates the output from the descriptive statistics. The results demonstrated that, Epicor accounting system made employees to be confidence because it was secure (Mean=3.70, Std. Dev=1.498) and it adhered to the data integrity and security standard (Mean=3.63, Std. Dev=1.444). Additionally, the system was trusted by the employees for its data accuracy (Mean=3.43, Std. Dev=1.328) and has a reliable track record in handling financial information (Mean=3.37, Std. Dev=1.465). Table 4.5 shows the results.

Table 4.5: Results for the Perceived Trust on the Epicor System Usage

Responses	N	Mean	Std. Deviation
I have confidence in the security measures implemented in the Epicor accounting system	67	3.70	1.498
I believe that the Epicor accounting system adheres to industry standards for data integrity and security	67	3.63	1.444
I trust the accuracy of data provided by the Epicor accounting system	67	3.43	1.328
The Epicor accounting system has a reliable track record in handling financial information	67	3.37	1.465
Valid N (list wise)	67		

Source: Data analysis (2024)

As regards the effect of perceived trust on the Epicor accounting system, the results indicated that, the system made employees to become confident because it was secure and it adhered to the data integrity and security standards. Additionally, the system was trusted by the employees for its accuracy in the provision of data and had a reliable track record in handling financial information. These findings resemble those of Andre *et al.* (2021) who reported that, the system made employees to be confidence in their work. Itang (2020) also reported that, the system provided data and the reliable track record how to handle financial information. Implication of these findings is that for the system to be used effectively, it has to be trusted by users first. That is why users from different departments in TRA were still using Epicor Accounting system in their daily activities as their data are secured and could easily be tracked.

4.8 The Effect of the Perceived Risk on the Usage of the Epicor System

The fourth specific objective of the study investigated the effect of perceived risk on the deployment and use of the Epicor Accounting System within TRA. Data were analysed through the mean scores and standard deviations. Table 4.6 indicates the output results of the descriptive statistics. The results established that, Epicor accounting system could be affected by security vulnerabilities (Mean=3.67, Std. Dev=1.450), the risk of data loss (Mean=3.54, Std. Dev=1.318) and financial discrepancies (Mean=3.40, Std. Dev=1.436).

Table 4.6: Results for the Perceived Risk on the Usage of the Epicor System

Responses	N	Mean	Std. Deviation
I worry about the security vulnerabilities of the Epicor accounting system	67	3.67	1.450
I worry about the risk of data loss	67	3.54	1.318
I fear that using the Epicor accounting system might lead to financial discrepancies	67	3.40	1.436
Valid N (listwise)	67		

Source: Data analysis (2024)

The output established that the Epicor accounting system could be affected by security vulnerabilities, data loss and financial discrepancies. These observations were in line with those of Chawla *et al.* (2023) who informed that, the system could be influenced by data breaches, system failures, and financial losses. This implies that even if there is possibility of losing data at some point but still it is a trusted system so such risk cannot hinder its effective application. Therefore, Management should find a way to reduce or remove risks of losing data.

4.9 Results of the Effective Usage of the Epicor Accounting System within TRA

This study explored from the participants the extent to which the Epicor Accounting System was effective when it was used by the employees in the TRA. Data were analysed through the mean scores and standard deviations. Table 4.7 indicates the results of the descriptive statistics. The findings established that, the respondents agreed that, it was easy to access various features and modules of the Epicor accounting system (Mean=3.66, Std. Dev=1.355) and it enhanced budgetary controls

very easily (Mean=3.61, Std. Dev=1.403). Furthermore, the system helped employees to complete essential functions very easily within TRA (Mean=3.61, Std. Dev=1.348) and it improved financial reporting accuracy (Mean=3.46, Std. Dev=1.271).

Table 4.7: Indicators for the Effective Usage of the Epicor Accounting System

Responses	N	Mean	Std. Deviation
It is easy to access various features and modules of the Epicor accounting system	67	3.66	1.355
Epicor Accounting System enhances budgetary controls	67	3.61	1.403
Epicor accounting system helps employees to complete essential functions within TRA	67	3.61	1.348
Epicor Accounting System improves financial reporting accuracy	67	3.46	1.271
Valid N (listwise)	67		

Source: Data analysis (2024)

4.10 Assumptions of the Multiple Linear Regression Model

Before running the multiple linear regression model, the following sensitive and fundamental assumptions pertaining to the model were firstly tested.

4.10.1 Linearity

The linearity assumption was checked by using the scatter plot diagram. The results in Figure 4.1 showed that, the scatter diagram was linear (upward sloping from left to right). (United States Pharmacopeia, 2023b, 2023c).
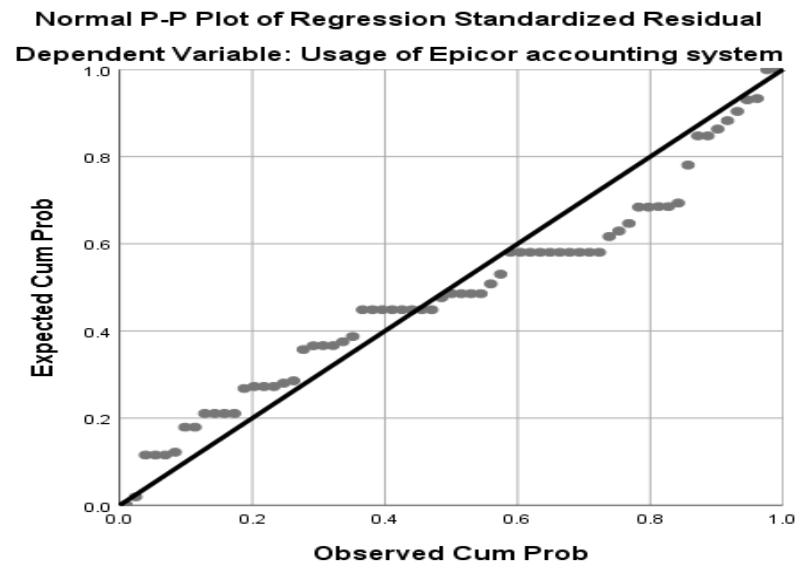
Figure 4.1: Scatter Plot for Linearity Checking and Testing

Source: Data analysis (2024)

4.10.2 Multicollinearity

This study performed the multicollinearity to test the level of the tolerance of predictors. According to Jarantow *et al.* (2023), multicollinearity is tested by using the Variance Inflation Factor (VIF) and Tolerance values. The assumption is that, the predictors should be dependent from each other in order multicollinearity assumptions to be met and if not, the findings might be incorrect (Jarantow *et al., ibid*). The acceptable range of the VIF must be equal or less than 10 (= or <10) while for Tolerance measure, the values must be greater than 0.1 (>0.1) but less than 10 (Jarantow *et al., ibid*). The output findings in Table 4.8 depicted it clearly that, the perceived usefulness had the Tolerance value of 0.640 and the VIF of 5.612 and perceived ease of use had the Tolerance value of 0.195 and the VIF of 7.558. The perceived trust had the Tolerance value of 0.172 and the VIF of 5.799 while the perceived risk had a Tolerance value of 1.061 and the VIF of 6.404. In all the four

predictors, the output findings indicated that, the Tolerance values were all above 0.1 (>0.1) and the VIF values were less than 10 (<10). This means that, there was no multicollinearity problem among the variables and, therefore, the assumptions for multicollinearity in this study was also met and the findings were correct to predict the model. Table 4.8 shows the multicollinearity outputs from SPSS.

Table 4.8: Multicollinearity

Variables	Collinearity Statistics	
	Tolerance	VIF
Perceived usefulness	.640	5.612
Perceived ease	.195	7.558
Perceived trust	.172	5.799
Perceived risk	1.061	6.404

Dependent Variable: Effective Usage of Epicor accounting system

Source: Data analysis (2024)

4.10.3 Normality of the Residuals

The assumption of the normal distribution of the multiple regression model was measured by skewness and kurtosis. Based on Hatem et al. (2022), if the skewness is between -0.5 and +0.5, the distribution is fairly symmetric. Moreover, if the kurtosis is close to zero, the distribution of the residue is normal. Hence, the residues of the data are bell shaped. Therefore, the data from Table 4.9 confirms that the residue of the data are normally distributed since the value of skewness and kurtosis fall within the recommended ranges.

Table 4.9: Skewness and Kurtosis for Normal Distribution Assumption

Variable	N	Minimum	Maximum	Mean		Standard deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Std. Error	Statistic	Std. Error
perceived usefulness	92	1	5	3.488	0.123	1.414	0.337	0.455	0.262	0;231
perceived ease of use	92	1	5	3.62	0.214	1.3865	0.337	0.177	0.262	0.168
perceived trust	92	1	5	3.537	0.372	1.4301	0.337	0.122	0.262	0.461
perceived risk	92	1	5	3.533	0.347	1.4338	0.337	0.528	0.262	0.1471

Source: TRA Data (2024)

4.11 Multiple Regression Analysis

To determine the statistical link between each predictor and the dependent variable, a multiple linear regression analysis was performed. The purpose of the analysis was to demonstrate how predictors impacted on the outcome variable.

4.11.1 Model Summary of the Variables

The model summary, which displays the statistical relationship between the predictors and the dependent variable, is shown in Table 4.10. According to the output findings, the R value was 0.971, or 97.1%. This suggests that the variables under study have a strong statistical association. Furthermore, the results demonstrated that the predictors accounted for a high 94.4% of the variation in the effective use of the Epicor Accounting System inside TRA, with an R2 = 0.944. The unexplained 5.67% variance was a result of other variables not in the model. The adjusted R^2= 0.940 equivalent to 94.0%. This implies that, the change in the effective usage of the Epicor Accounting System within TRA was influenced by the change in the perceived usefulness, perceived ease of use, perceived trust and perceived risks.

Table 4.10: Model Summary of the Variables

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	0.971[a]	0.944	0.940	0.284	0.944	259.158	4	62	0.000

Source: Data analysis (2024)

a. Predictors: (Constant), Perceived risks, Perceived ease of use, Perceived trust, Perceived usefulness

b. Dependent Variable: Effective usage of Epicor accounting system

4.11.2 ANOVA

The model exhibited a less than 5% level of significance ($p<0.05$), according to the results in Table 4.11. The computed F value was 259.158, and the numerator df = 4 and the denominator df = 62. The regression model statistically and significantly predicted how the Epicor Accounting System's determinants affected its effective usage at the TRA, as evidenced by $p<0.05$.

Table 4.11: Analysis of Variance

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	83.689	4	20.922	259.158	0.000[b]
	Residual	5.005	62	0.081		
	Total	88.694	66			

Source: Data analysis (2024)

4.11.3 Regression Coeffective

Comparing each predictor's impact on the dependent variable was the study's main goal. The model used the following formula to determine how the predictors affected the dependent variable: $Y = B0 + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4$.

$Y = 0.120 + 0.972X_1 + 0.300X_2 + 0.029X_3 + 0.250X_4$, according to this formula. Perceived usefulness had a beta of positive 0.972 and p=0.000, according to the results from Table 4.12. This implies that, perceived usefulness positively and significantly impacted the effective usage of the Epicor Accounting System within TRA (B_1 = 0.972, p=0.000<0.05). It further signifies that, as perceived usefulness increased by one unit and the other predictors remained constant, effective usage of the Epicor Accounting System also increased by 0.972 units within TRA.

The perceived ease of use had the Beta value of positive 0.300 with p=0.000. This implies that, the perceived ease of use statistically and positively influenced the effective usage of the Epicor Accounting System within TRA (B_2=0.300, p=0.000<0.05). It further signifies that, as the perceived ease of use increased by one unit and the other predictors remained constant, the effective usage of the Epicor Accounting System also increased by 0.300 units within TRA. Furthermore, the findings on the perceived trust showed the Beta value of positive 0.029 and p=0.004. This implies that, the perceived trust positively and significantly affected the effective usage of the Epicor Accounting System within TRA (B_3 = 0.029, p=0.004<0.05). It further signifies that, as the perceived trust increased by one unit and the other predictors remained constant, the effective usage of the Epicor Accounting System also increased by 0.029 units within TRA. The perceived risks

had the Beta value of negative -0.250 with p=0.770. This implies that, the perceived risks negatively and insignificantly affected the effective usage of the Epicor Accounting System within TRA (B_4=-0.250, p=0.770>0.05).

Table 4.12: Regression Coefficients

Variables	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	1.120	0.121		9.2561	0.00
Perceived usefulness	0.937	0.115	0.972	8.4148	0.00
Perceived ease of use	0.314	0.076	0.900	4.126	0.00
Perceived trust	0.326	0.1231	0.029	2.6482	0.03
Perceived risks	-0.238	0.217	-0.250	1.0977	0.77

Source: Data analysis (2024)

4.12 Summary of Hypotheses Testing

Four statistical hypotheses that may be accepted or rejected were developed in order to accomplish the study's main goal. Furthermore, the statistical tests were used to evaluate the specified aims' validity. Three statistical hypotheses were accepted and one was rejected, according to the data in Table 4.13. The regression model shows that, the perceived usefulness positively and significantly impacted the effective usage of the Epicor Accounting System within TRA (B_1 = 0.972, p=0.000<0.05). This was an acceptance of the statistical hypothesis. The perceived ease of use statistically and positively influenced the effective usage of the Epicor Accounting System within TRA (B_2=0.300, p=0.000<0.05). This statistical hypothesis was also

accepted. The perceived trust positively and significantly affected the effective usage of the Epicor Accounting System within TRA ($B_3 = 0.029$, p=0.004<0.05). Also, this statistical hypothesis was accepted. The perceived risks negatively and insignificantly affected the effective usage of the Epicor Accounting System within TRA (B_4=-0.250, p=0.770>0.05). This statistical hypothesis was rejected.

Table 4.13: Summary of Hypotheses Testing

Hypothesis	Model	Coeffective P-value	Conclusion
1. **H_1:** There is a significant relationship between perceived usefulness and the usage of the Epicor accounting system in the TRA.	Multiple linear regression model	p=0.00<0.05	Accepted H_1
2. **H_2:** There is a significant relationship between perceived ease of use and the usage of the Epicor accounting system in the TRA.	Multiple linear regression model	p=0.000<0.05	Accepted H_2
3. **H_3:** There is a significant relationship between perceived trust and the usage of the Epicor accounting system in the TRA.	Multiple linear regression model	p=0.004<0.05	Accepted H_3
4. **H_4:** There is a significant relationship between perceived risks and the usage of the Epicor accounting system in the TRA.	Multiple linear regression model	p=0.770>0.05	Rejected H_4

Source: Data analysis (2024)

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Chapter Overview

This chapter summarizes, concludes and recommends on the key findings of the study. The chapter covers the key findings, summary, narrative conclusion, the practical, policy and theoretical contribution. Moreover, the limitations of the study are elucidated and the future TAM used related studies are recommended.

5.2 Summary of the Key Findings

5.2.1 The Effect of Perceived Usefulness on the Usage of the Epicor System

The results have shown that, perceived usefulness positively and significantly affected the utilization of the Epicor Accounting System within TRA. Furthermore, the results indicated that, the system assisted employees in accomplishing more tasks quickly and enhanced their quality of work. Additionally, the system helped employees to perform tasks more effectively and increased organization's productivity.

5.2.2 The Effect of the Perceived Ease of Use on the Usage of the Epicor System

The results showed that, perceived ease of use significantly and positively affected the adoption and usage of the Epicor Accounting System at TRA. Furthermore, the results continued to establish that, employees quickly became proficient in using the system, it was user friendly, easy to understand and also was affordable.

5.2.3 The Influence of the Perceived Trust on the Usage of the Epicor System

The findings demonstrated that the effectiveness of the Epicor Accounting System in TRA and perceived trust were positively and significantly correlated. Furthermore, the results demonstrated that, the system made employees to be confidence because it was secure and it adhered to the data integrity and security standard. Additionally, the system was trusted by the employees for its accuracy of the provision of data and had a reliable track record in handling financial information.

5.2.4 The Effect of the Perceived Risks on the Usage of the Epicor System

The findings established that, there was a negative and insignificant relationship between the perceived risks and the deployment and use of the Epicor Accounting System within TRA. Despite the above observations, the results showed that, the system could be affected by security vulnerabilities, data loss and financial discrepancies.

5.3 Implications of the Study

This study provides some implications as follows:

5.3.1 Implication to the Existing Body of Knowledge

This study contributes to bridging the research gap in the aspect related to the factors affecting the effective usage of the Epicor Accounting System in public organizations specifically within the TRA. Furthermore, it adds value to the existing body of knowledge by describing how Perceived trust and risk affect effective utilization of Epicor system but also help other researchers to carry several studies in other public organizations and fill in both geographical and knowledge gaps.

5.3.2   Implication to the Finance and Accounts Management Departments

The findings of the study provide insights to the finance and accounts management departments to effectively consider the system because it is useful, ease to use and they should trust the system because it enhances the financial activities in the public organizations. Furthermore, the system access various features and modules and enhances budgetary controls very easily. Furthermore, the system helps employees to complete essential functions very easily and improves financial reporting accuracy.

5.4   Conclusions

Based on the findings, this study concludes that:

Perceived usefulness has a significant and positive influence on the effective usage of the Epicor Accounting System within the TRA. Furthermore, the system seemed to assist employees in accomplishing more tasks quickly and to enhance their quality of work. Additionally, the system helped employees to perform tasks more effectively and helped to increase the organizations' productivity.

It was discovered that the TRA's effective use of the Epicor Accounting System was significantly and favourably impacted by perceived trust. Furthermore, the system made employees to be confidence because it was secure and it adhered to data integrity and security standards. Additionally, the system was trusted by the employees for its accuracy of the provision of data and had a reliable track record in handling financial information.

The effective use of the Epicor Accounting System inside the TRA is significantly and favourably impacted by perceived ease of use. This is because employees quickly become proficient in using the system, user friendly, easy to understand and also is affordable. Perceived risks had a negative and insignificant relationship with the deployment and use of the Epicor Accounting System within TRA. However, the system could be affected by security vulnerabilities, data loss and financial discrepancies.

5.5 Recommendations

It is generally recommended that, employees in the Finance and Accounts Departments should frequently use the system because it is easy to use and trusted for its accuracy. However, the system might become insecure and inaccurate in providing financial reports. It also enhances quality of work and increases the organization's productivity. Such perceived risks of use of the system should not be ignored too.

On the recommendations for policy, the central government is advised to allow some of the public organization to continue using the Epicor Accounting System only if it suits their business model since it has been proven in the study to have no harm and enhances various activities like budgetary controls, improve financial reporting accuracy and audit. Furthermore, they budget fund for improving this system to more advanced version for it to be effective.

The study's conclusions have helped the TRA adopt and continue using the Epicor Accounting Systems. The TAM model's variables: perceived usefulness, perceived ease of use, perceived trust, and perceived risks: -have been confirmed to have an impact on the use of the Epicor Accounting System in Tanzania's public organizations, particularly the TRA.

5.6 Limitations of the Study

The researcher ran into a number of hindrances when collecting the study's data. They were as follows:

Due to time and budgetary restrictions, the researcher chose to use a sample size of 92 employees, which was thought to provide information relevant to the study under consideration, instead of using the entire targeted population of 120 employees within the TRA. The questionnaires were distributed to 92 respondents but the return rate was only 67 equivalents to 72.8%. However, 27.2% did not return the questionnaires due to some reasons including work leave, sick leave and many assignments with tight deadlines. The researcher, therefore, decided to use responses from only 67 participants which she believed could give sufficient information in regard to this study.

Structured questionnaires were used in this study to gather data. Some responders were reluctant, too bureaucratic, and did not submit their answers by the deadline. In order to overcome this limitation, the researcher periodically reminded them via mobile phone calls and occasionally paid them a visit in order to collect the same.

However, due to the nature of the study, the researcher chose to employ quantitative methods in order to obtain information from a large number of people in a short amount of time, even if the study would have used qualitative approaches to collect data.

The study also considered only four variables of TAM which are perceived ease use, perceived usefulness, perceived risk and perceived trust influence the adoption of Epicor system in the TRA. The study did not assess how other variables of TAM such as attitudes towards use, actual system use, behavioural intentions, subjective norms and facilitating conditions and self-efficacy influenced the Epicor system usage.

5.7 Area for Further Studies

Since, the study was limited by geographical coverage and small number of the research participants, it is advised that similar research be carried out in the remaining TRA regions and other public organizations. This will promote the generalizations of the findings. The comparison studies may be conducted to assess the factors affecting the adoption of the Epicor system between the rural and urban areas. The comparative studies also may be conducted to compare the adoption factors between the public and private organizations. The comparative studies may also be conducted to compare the users of different countries to enhance the international comparison.

Since the study was only quantitative, the mixed method studies may be conducted to enable in-depth data collection. The qualitative data will enable deep explanation of

how the perceived ease use, perceived usefulness, perceived risk and perceived trust influence the adoption of Epicor system in the TRA. Since, the study applied only four variables of the TAM, future studies may consider to use more variables such as attitudes towards use, actual system use, and behavioural intentions. Moreover, variables of subjective norms, facilitating conditions and self-efficacy may be considered.

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APPENDICES

Appendix I: Questionnaires

Dear respondent

My name is Levina Costantine Manyonyi, a student at Open University of Tanzania who is currently enrolled in the Master of Business Administration in Accounting and Auditing programme. I would like to kindly ask for your help in completing this survey by providing your opinions and thoughts on your understanding and beliefs to aid in researching "***Determinants of Epicor Accounting System Usage in Public Organizations; A case of Tanzania Revenue Authority***". I guarantee you that your perspectives and ideas will be kept confidential with great care and utilised solely for their intended purpose.

SECTION A: DEMOGRAPHIC DETAILS

Directions: Indicate your answer by placing a checkmark in the parentheses next to the option of your choice, or if necessary, write your response in the provided space.

Respondents Information

1. What is your Gender

    a. Male   [   ]

    b. Female   [   ]

2. What is the range of years in which you age belongs?

    a. 18 - 24 Years

    b. 25 – 31 Years

    c. 32 – 38 Years

    d. 39 and above Years

3. What is your highest Education Qualification?

a. Certificate level   [   ]

b. Diploma/Advanced level   [   ]

c. Bachelor degree level   [   ]

d. Master's level   [   ]

e. PhD   [   ]

4. Working experience

b. 0 to 10 years   [   ]

c. 11 to 20 years   [   ]

d. 21 to 30 years   [   ]

e. 31 to 40 years   [   ]

f. 41 and above   [   ]

5. Which department are you working on?

a. Finance Department   [   ]

b. Procurement Management Department   [   ]

c. Internal Audit Department   [   ]

SECTION B: THE INFLUENCE OF PERCEIVED USEFULNESS ON THE USAGE OF EPICOR ACCOUNTING SYSTEM IN TANZANIA REVENUE AUTHORITY.

Kindly, indicate to what extent you agree with the following statements concerning the influence of perceived usefulness on the usage of Epicor accounting system in TRA. Use the scale of:

1= Strong disagree, 2= Disagree, 3= Not sure, 4= Agree and 5= Strong agree

Tick **1** if the answer is **Strong disagree, 2** if the answer is **Disagree**, **3** if the answer

is **Disagree, 4** if the answer is **Agree** and **5** if the answer is **Strong agree]**

CODE	Statements	SA	A	N	D	SD
PU1	Using Epicor accounting system assist in accomplishing more tasks quickly					
PU2	The Epicor accounting system helps me perform my tasks more effectively					
PU3	The Epicor accounting system enhances the quality of my work					
PU4	I believe that using the Epicor accounting system increases my productivity at work					

SECTION C: THE INFLUENCE OF PERCEIVED TRUST ON THE USAGE OF EPICOR ACCOUNTING SYSTEM IN TANZANIA REVENUE AUTHORITY.

Kindly, indicate to what extent you agree with the following statements concerning

the influence of perceived trust on the usage of Epicor accounting system in TRA.

Use the scale of:

1= Strong disagree, 2= Disagree, 3= Not sure, 4= Agree and 5= Strong agree

Tick **1** if the answer is **Strong disagree, 2** if the answer is **Disagree**, **3** if the answer

is **Disagree, 4** if the answer is **Agree** and **5** if the answer is **Strong agree]**

CODE	Statements	SA	A	N	D	SD
PT1	I trust the accuracy of data provided by the Epicor accounting system					
PT2	The Epicor accounting system has a reliable track record in handling financial information					
PT3	I have confidence in the security measures implemented in the Epicor accounting system					
PT4	I believe that the Epicor accounting system adheres to industry standards for data integrity and security					

SECTION D: THE INFLUENCE OF PERCEIVED EASE OF USE ON THE USAGE OF EPICOR ACCOUNTING SYSTEM IN TANZANIA REVENUE AUTHORITY.

Kindly, indicate to what extent you agree with the following statements concerning the influence of perceived Ease of Use on the usage of the Epicor accounting system in TRA. Use the scale of:

1= Strong disagree, 2= Disagree, 3= Not sure, 4= Agree and 5= Strong agree

Tick **1** if the answer is **strongly disagree, 2** if the answer is **Disagree**, **3** if the answer is **Disagree,4** if the answer is **Agree** and **5** if the answer is **strongly agree]**

CODE	Statements	SA	A	N	D	SD
PEOU1	The Epicor Accounting system is very easy and affordable to use					
PEOU2	The interface of the Epicor accounting system is user friendly					
PEOU3	The interface of the Epicor accounting system is easy to understand					
PEOU4	I can quickly become proficient in using the Epicor accounting system					

SECTION E: THE INFLUENCE OF PERCEIVED RISKS ON THE USAGE OF EPICOR ACCOUNTING SYSTEM IN TANZANIA REVENUE AUTHORITY

Kindly, indicate to what extent you agree with the following statements concerning the influence of perceived risks on the usage of the Epicor accounting system in TRA. Use the scale of:

1= Strong disagree, 2= Disagree, 3= Not sure, 4= Agree and 5= Strong agree

Tick **1** if the answer is **strongly disagree, 2** if the answer is **Disagree**, **3** if the answer is **Disagree,4** if the answer is **Agree** and **5** if the answer is **strongly agree]**

CODE	Statements	SA	A	N	D	SD
PR1	Security vulnerabilities of the system					
PR2	I worry about the risk of data loss when using the Epicor accounting system,					
PR3	I fear that using the Epicor accounting system might lead to financial discrepancies					

SECTION F: THE USAGE OF EPICOR ACCOUNTING SYSTEM IN

TANZANIA REVENUE AUTHORITY.

Kindly, indicate to what extent you agree with the following statements concerning the usage of the Epicor accounting system in TRA. Use the scale of: [**1= Strongly disagree, 2= Disagree, 3= Not sure, 4= Agree and 5= Strongly agree**]. Tick **1** if the answer is **strongly disagree, 2** if the answer is **Disagree**, **3** if the answer is **Disagree,4** if the answer is **Agree** and **5** if the answer is **strongly agree]**

CODE	Statements	SA	A	N	D	SD
UEAS1	I rely on the Epicor accounting system to complete essential functions within the Tanzania Revenue Authority.					
UEAS2	The Epicor accounting system is an integral part of my workflow.					
UEAS3	I actively engage with the Epicor accounting system during my workday.					
UEAS4	Epicor Accounting System improves financial reporting accuracy.					

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

THE OPEN UNIVERSITY OF TANZANIA

Ref. No OUT/PG202186675   17th July, 2024

Commissioner General,

Tanzania Revenue Authority (TRA),

P.O. Box 11491,

DAR ES SALAAM.

Dear Commissioner General,

RE: <u>RESEARCH CLEARANCE FOR MS. LEVINA CONSTANTINE MANYONYI REG</u>
<u>NO: PG202186675</u>

2.   The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1st March 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007.In line with the Charter, the Open University of Tanzania mission is to generate and apply knowledge through research.

3.   To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you **Ms. Levina Constantine Manyonyi, Reg.No: PG202186675),** pursuing **Masters of Business Administration in Accounting and Auditing.** We here by grant this clearance to conduct a research titled

"Determinants of Epicor Accounting System Usage in Tanzania Revenue Authority Tanzania". She will collect her data at your office from 18 July to 30th August 2024.

4.   In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820.We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,
THE OPEN UNIVERSITY OF TANZANIA

Prof.Gwahula Raphael Kimamala

For: VICE CHANCELLOR

TANZANIA REVENUE AUTHORITY

Ref.No.GA.435/510/01/226

16th August, 2024

Vice Chancellor,
The Open University of Tanzania,
P.O.Box 23409,
Dar es Salaam.

Re: Research Clearance for Ms. Levina Constantine Manyonyi

Reference is made to your letter dated 17th July, 2024 with Reference Number OUT/PG2021186675 with respect to the above subject.

We wish to inform you that approval has been granted for your student named Levina Constantine Manyonyi to conduct research at Tanzania Revenue Authority regarding "Determinants of Epicor Accounting System Usage in Tanzania Revenue Authority Tanzania". This permission is with effect from 19th August to 30 August, 2024.

The student will be required to report to the Director for Finance. Upon completion of the activity she will be required to submit the copy of the research to the Authority.

Thank you for your continued cooperation.

"Together We Build Our Nation"

Nahoda P, Nahoda
For: **Commissioner General**

Copy: Director for Finance,
Dar es Salaam.