

**PERCEPTION ON TEACHERS USED AS ACCOUNTANT IN FINANCIAL  
MANAGEMENT: A CASE STUDY OF COMMUNITY SECONDARY  
SCHOOLS IN IRINGA DISTRICT**

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**A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE  
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**2024**

## **CERTIFICATION**

The signed below endorse that he has examined and thus propose for receipt by the Open University of Tanzania a dissertation named: **“Perception on teachers used as Accountant in Financial Management: a Case Study of Community Secondary Schools in Iringa District”** in accomplishment for the endowment of the degree of Master of education administration, planning and policy studies (MED - APPs) of the Open University of Tanzania.

.....  
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.....

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## ABSTRACT

The study aimed to determine the perception on teachers used as accountant in financial management: a case study of community secondary schools in Iringa district. The study was guided by three objectives namely, to identify the financial management roles of teachers used as accountants in community secondary schools to explain out the influence of financial training to teachers used as accountants in financial management activities and to determine the extent of Head of Schools (HoS's) mentorship to teachers used as accountant in financial management activities in community secondary schools. This school work was worthy conducted because of the following significance to assist the policy makers in education system to take effectual measure in upgrading and formulation of strategies determine the cause of efficiency to teachers used as accountants, roles of teachers as accountants, challenges faced, visualize relationships between fiscal training and efficiency to teachers used as accountants therefore take decisions. This school work employed a cross sectional research design and mixed method, research approach. Further, 85 respondents were included of which 17 were schools heads, 34 member of board and 34 teachers used as accountant. Simple random sampling was employed to get board members while purposive sampling technique was employed to acquire head of school sand teachers used as accountants. Questionnaire and Interview was utilized for data collection. Descriptive statistics and linear Regression was used to analyze quantitative data where thematic analysis remained for qualitative data. The output show that, the financial management roles of teachers used as accountants in community secondary schools include: strategic planning, systematizing, directing, controlling and performing financial activities of a school, likely; keeping school records of funds in harmony with guideline and procedures. The challenges that face teachers used as accountant in financial management include limited time as they are required to teach and do financial management activities, also lack of training in financial management activities. Additionally, there was significant ( $p$  value = 0.000) influence of financial training to teachers used as accountants in financial management activities by 50.7% and the extent of HoS's mentorship to teachers used as accountant in financial management activities in ward secondary school is at 61%.

Recommendations are attached

**Keywords:** *Head of School Teacher Accountant Annual Budget Training*

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**LIST OF ABBREVIATIONS AND ACRONYMS**

BOGs	Board of Governors
H.O.Ds	Head of Departments
HoS's	Head of Schools
MDGs	Millennium Development Goals
MMR	Mixed Method Research
PTA	Parent Teacher Association
SAPs	Structural Adjustment Programmes
SDG	Sustainable Development Goal
SGBs	School Governing Bodies
URT	United Republic of Tanzania

## **CHAPTER ONE**

### **BACKGROUND TO THE PROBLEM**

#### **1.1 Introduction to Chapter**

On this chapter introduction to the study thatinvestigates on the perception on teachers used as accountant in fiscal management: a case study of community. Secondary Schools in Iringa district is made. It provides the preamble in the stance by setting there requirements to the study and consists of subsections: back ground of the study, statement of the problem, objectives of the study, research questions, significance of the study, delimitation, limitation and definition of key terms.

#### **1.2 Background of the Study**

Globally, various efforts have been done to ensure efficient in financial management on various institutions (Butt, et al., 2021). For example education institutions have been empowering their teachers used as accountants with necessary skills, knowledge and expertise to enhance efficiency of financial, resources (Mg bodile, 2021). To add, no institution in the world has thrived devoid of financial resources (Rabovsky, 2019). Hence it's crucial for education organization to consider, effectiveness of financial management to boost, their recita land alleviate, financial menace due to involvement. of unprofessional School accountant (teachers) in financial management activities (Espinosa, 2018). The finances for education institutions are utilized for every day running and on various activities of the institutions such as building, maintenance, foods and school operations activities (Rabovsky, 2019). For secondary schools institutions, administrators in the school are concerned with the task of planning the budget of school for school objectives

attainment (Sharma, 2011). In line with that, many countries have decentralized the financial management to Schools. For example, in France despite much infer size placed on monetary resources for amendment and liberation of services, it is supposed that the resource is managed by teachers used as accountants effectively (Jerome, 2008; Rosen & Gayer, 2010). Likely, in United State there is great perceived efficiency on financial resource usage done by high schools .manage men t team including .teachers (Fung, 2015).

Further, management of school finances in Africa is a confront ascribed by lack of qualified personnel (Modigliani, and Miller, 2004). Its evident that many. schools lack professional employed school accountants for who could help school administration in proper management of funds. Instead, school head appoint teachers to be school accountants or bursars which rises a lot questions. on their efficiency in financial management for public good (Mpolokeng, 2011; Yizengaw & Agegneh, 2021). Also, Mpolokeng (2011) found that in South Africa, school bursarslack financial management skills. Similarly, Yizengaw and Agegneh (2021) found that Ethiopian teachers used as accountants fall short in financial management skills. In spite many school principals, board. members and teachers in many African countries have inefficiency financial management skills, they are perceived to manage financial activities for schools proficiently(Modigliani, and Miller, 2004).

In Tanzania, currently has committed itself to providing education to her people so as to attain international and. national educational goals and commitments including: United Nation human rights of 1948, Education for All frameworks of 1990 and

2000 of Dakar and Jomiem respectively, the MDGs of 2015 and SDGs of 2030 (Gamba, 2019). To achieve all these aspirations Tanzania overtime adapted a lot of financial resources schemes demanding various changes in education sector, example of such schemes include educational for self-reliance educational policy in 1967 where policy called for schools to be productive by engaging in income generating activities and to be able to run themselves, Structural Adjustments Programmes.(SAP) where the government to a large extent sponsored education, also the community played role in supporting man power in building schools; and the education secular No 8 of 2011 instructed on how parents and. guardians and communities were required to participate in paying .various contributions to secondary schools (Modigliani, and Miller, 2004; URT, 2016).

With all these transitions, employment of skilled financial management personnel in secondary schools has continued to remain a discourse (URT, 2016). Rather, the government has been providing guidelines on how to manage funds to schools. For instance; the government guideline on proper management of capitation grants for primary and secondary schools of 2015 (URT, 2016). The education secular No 3 of 2013, showing roles and responsibilities of different bodies in the operation of basic education with fee free and management of finances that will be given to school by government through the ministry of education and. Vocational training (URT, 2015). All these cellular and guidelines are given to head of schools who more than often have been appointing staff (teacher) for financial management. Teachers are incompetent, likely not passably capable in record keeping on finances, control of finances and adhere to procedures on accounting. (Kimani &Ngugi, 2007). It is

predicted that teachers are inefficient and not adequately equip pedads accountant, though to great extent have been alleged to administer financial management activities in schools and institutions efficiently. Hence, its valuable to perform a study on assessment of the perceived effectiveness of teachers as accountant in financial management in community secondary schools to fill the gap.

### **1.3 Problem Statement**

Generally efforts have been done by the Tanzania Government to enhance financial management in community secondary schools, one among includes provisions of guide lines. For instance, the government guideline on proper management of capitation grants for primary and. secondary schools of 2015 (URT, 2016). The education secular No 3 of 2013, showing tasks of different bodies to implement fee free basic education and management of finances that will be given to school by the Government through the ministry of education and vocational/training (URT, 2015). Financial management in community secondary schools depends on teachers. Schools appoint teachers who act as accountant as they lack professional accountants (bursars) with financial management skills. Though, teachers are incompetent and in adequate on monetary management; to great extent they are perceived to carry out financial management activities in community secondary schools efficiently (Kiman I & Ngugi, 2007). This situation raises a discourse; thus it is significant to assess the perceived perception on the teacher s used as accountant in financial management within community secondary schools to cover the concern.

### **1.4 Objectives of the Study**

The following general and specific objectives were attained in the study:

### **1.4.1 General Objective**

This study strives to assess the perception on teachers used as accountants in financial management in community secondary schools.

### **1.4.2 Specific Objectives**

The study attempt to carry out the following:

- i. To identify the financial management roles of teachers used as accountants in community secondary schools
- ii. To investigate out the influence of financial training to teachers used as accountants in financial management activities
- iii. To determine the extent of Head of Schools (HoS's) mentorship to teachers used as accountant in financial management activities in community secondary schools

### **1.5 Research Questions**

The following research questions were answered:

- i. What are the financial management roles of teachers used as accountants in community secondary schools?
- ii. What is the influence of financial training to teachers used as accountants in financial management activities?
- iv. What is the extent of HoS's mentorship to teachers as used accountant in financial management activities?

### **1.6 Significance of the Study**

**To the policymakers in the education system;** The output from the study may help the policymakers in education system so as to make a self-evaluation on how teachers are used in financial management activities; hence take step ahead for

upgrading and formulation of directive to acknowledge these teachers used as accountants and recommend them direct in educational seculars and acts so as to give them legal powers to perform their duties. Also, data collected allow the educational stakeholders to more effectively determine the cause of efficiency to teachers used as accountants, roles of teachers as accountants, visualize relationships between financial training and teachers used as accountants therefore take decisions.

**To the existing body of knowledge;** the output are also targeted to be helpful to teachers used as accountants and head of schools in community Secondary schools to acquire awareness for advancement of school financial management activities. To add, it can be employed by other researchers who would like to perform research on the perception on teachers used as accountants.in school financial management activities.

### **Skills need to the accountant teachers**

The study on the use of the teachers as accountant will reveal the problems and skills need by the teachers assumed as accountant so that they can manage the school finance to improve the school in the community.

### **Mentorship of the HOS to teachers used as accountant**

At the end of the study it is expected that the study will reveal the level of the HoS support they offer to the school teacher assumed as accountant, this will suggest the needed full support the HoS should offer to facilitate these teachers accountant.

### **1.7 Delimitation of the Study**

The study focuses on the perception on teachers used as accountant in financial management the case of community secondary schools at Iringa district. Specifically, the study centered on identification of the roles of teachers used as accountants in community secondary schools, the influence of financial trainings to teachers' used as accountants in school financial management activities and extent of Ho S's mentorship to teachers used as accountant in financial management activities.

### **1.8 Limitations of the Study**

The researcher faced the following during research writing: in sufficient time due to working as employed teacher by the Government, doing family responsibilities and writing research, reading literatures to find a gap and looking for current references. In track, determining the appropriate profile and sample as population consist of people with features that differ.

### **1.9 Definition of Key Terms**

**Community secondary school refers** to the school started by government in the ward intending to help more children acquire a basic secondary education, harmonize association with stakeholders in the community, parents and schools support student's progress, and sustaining the local families; these schools receive funds for running from the government (Patrick et al., 2013). In this study community secondary schools means to public secondary schools constructed by the communities in partnership with local government found at different local areas or wards with initiative to help more children acquire secondary education.

**Financial management** is a tactical arrangement, organizing, straight and. scheming of financial deeds of a community secondary schools (Amos, &Koda, 2018; Berhanu, 2018). Therefore, according to this study monetary management mean take action of planning and controlling ward secondary school's finances in accordance with the rules and regulations.

**Teachers used as accountant or non-professional accountant** means teachers or any person who is not an. accountant (Amos, & Koda, 2018). Also per this study, Teachers used as accountant means any teacher who is not an accountant by professional and he/she works as an accountant.

## CHAPTER TWO

### LITERATURE REVIEW

#### **2.1 Introduction**

The present chapter provides a. review of literatures both theoretical and empirical studies concerning to financial management in secondary schools are given. The chapter involves the theoretical framework, review of literatures as per objectives, empirical review, knowledge gap and conceptual framework.

#### **2.2 Theoretical Perspectives of the Study**

The Financial control theory guided the study. The theory was founded by Franco Modigliani and Merton Miller (Amaro, 2016). The fiscal management theory emerged in the early 20<sup>th</sup> century featured by conventional approach, center on main procedures of commercial life, than every day organization problems (Saito, Savoia, & Famá, 2013). During this stage, advancement of the theory take place as a result of commercial Consolidation and U.S local market advancement brought due to construction of major. Railway systems in 1880s. Further, as large industrial conglomerates necessitating voluminous monetary resources to fund their operations appeared manager's concerns which bowed to capita l structure-related verdict to protect the company on insolvency and uphold its financial reformation (Weston, 2015).

The theory divides the financial management goals as of the professional goals and agrees to the finance practitioner to focus on keeping nonprofit as focus of concern (Caroline et al., 2013). The theory is structured as a partial theory of the organization

and is totally consonant with established monetary orthodoxy. By using financial control set of laws, the organization which is nonprofit can. Survive financially through time while its professional manager trail utility-denominated goals delineated by the organization's tax-exempt status (Brennan, 2015). Furthermore, the financial control theory considers tasks of humans, both present and. future as its basic situation point (Martin et al., 2009). This theory grips that operate and probable functions of financial tools for organizations are most crucial. Additionally, payments, financial instruments, accounting, control models, commerce and financial management and associated considerations, both in and out door of the organization, aim to be discussed in stare to internal 1 characteristics but also to probable effects. It's eminent by setting up the association between arrange of activities and fiscal processes, from a financial control tipis remarkable (Espinosa, 2018).

According to Mutua, (2013) the financial controls theory for organization s set a natural 1 spotlight on the association such as firms and organizations that are seen from numerous latitudinal areas. First it concerns to function of human beings' of what is attained through organizations, their tasks and results. Second is concerned with buildup of the organization and its tasks, and of transactions that diverse of parties have with one another. Third, area coats the management systems in the manner of recurring procedures and methods used to recount present and prospect functions to resources both outwardly and internally. The aforementioned fiscal control tools are dispute to be vital from individual viewpoint of organization sand to larger economic schemes; lastly, the fourth area focused on the exact processes of person organizations for definite issues. Further, Aoki, (2007) stressed that the theory

is limited with a number of factors. First, it's rigid as standard is set by taking consideration to certain parameters when the genuine job is carried out, situations may not remain the same as set at the time of setting up the standards. Therefore, suitable assessment of actual and standard recital cannot be done due to inflexibility of standards. Second, determination of typical performance for a job or an activity is a hard through using the theory as it's difficult to match up actual performance with the typical performance. The financial control theory relates to this study as it places of interest on the significance of the current of financial management in a school. A school as an organization is accompanied by financial management activities such as payments, monetary instruments, tactical planning, organizing, and controlling of financial undertakings, maintain delivering of funds for the organization and get returns on the venture and funds given. Therefore, the financial control theory is important to the in that it allow understanding on financial scenarios that are aspects of financial management in community secondary schools in Tanzania.

## **2.3 Theoretical Review of Literature**

### **2.3.1 The Financial Management Roles Performed by Teachers as Accountants in Schools**

Espinosa (2018) revealed that monetary management is a key aspect in knowing whether a school is managed successfully or capable of realizing it's objectives by planning, organizing, delegating and controlling the school finances to attain its goals. Additionally, financial management at schools level involves tasks like: financial recordkeeping and control, it become party and responsibility of school administration to maintain an inclusive record of finances received and used on the

assets, liabilities and transactions in finances. (Allison, 2015). Mpolokeng (2011) argues that in education financial management is the all torment and use of money for the provision of educational services and enhancing learner progress. Landley (2001) asserted that school financial management activities involves preparation of annual budget, keeping the financial records, collecting and administering school fees. According to (Aisyah, 2018) for school finances to be well managed the financial management training and skill 1 son planning, reporting procedures and leadership needs to be equipped to teachers. As a result, school heads should use the accessible financial resources to promote education deliverance by maintaining, ensuring financial management efficiency, equity, relevance, responsiveness, and reflexivity centered on sustainability (Laurie, Nonoyama-Tarumi, McKeown & Hopkins, 2016). Van & Kruger (2013) describe that monitoring of finances entail on keeping a check on the disparity between the actual financial status at that time and intended financial status.

Ombuki and Kalii (2019) the head of school and associate committee should ensure. Effective judgment making on financial resources which is important for the provision of excellence education. Good school vision and mission serve as a school driver for members to advance the school funds plan and all of the school resource for consumption in the achievement of school vision and mission (Mosha, 2018). McKeown and Hopkin (2016) stated that school heads should systematically prepare report on finances and make an analysis based on an precise scheme of recording transactions in finances for example delivery books, bank credentials and cash books. Financial management is an act that can be possible through describing moral values

in school financial management such as being trustworthy and truthful with high integrity in the course of attainment utilization, allocation, making examination and reporting on the use of primary school finances (Onesmo, 2015). The school board should allocate the school resources such as people, knowledge and power, space and building, likely materials and money most efficiently to satisfy the stakeholders (Modigliani, and Miller, 2004). Bob et al., (2013) revealed that school management team is responsible in drafting budget, scripting statements on financial and policy, management of petty cash and finance, initiative and innovation as well as liability. School financial management is liable in planning and usage of school management board in an effective manner in agreement with guideline and procedures (Wango, 2009). Based on reviewed literatures, the majority of studies were conducted on primary schools, colleges and private sectors. The current study was performed in ward secondary schools. Also, no studies conducted in Iringa district council on the roles of financial management performed by teachers used as accountants in ward secondary schools. Therefore, the present study was conducted and arrives to solutions and recommendations to fill the gap.

### **2.3.2 The Influence of Financial Trainings to Teachers as Accountants in Financial Management Activities**

In order for school funds to be well managed, Mpolokeng (2011) mentioned the monetary numeracy as a center of expertise for all school accountants to efficiently allocate resources and the setting of objective, prospect and precedence. Ahmed, Babar and Kashif (2010) add that managers acquirements of the financial skills are a core for success fully set and manage budget and costs. They adds that, if principals,

head of schools accountants are well educated on their role and tasks on monetary management; with the skills they can effectively deal with financial activities of the schools. Financial management in schools is a fundamental part between training and efficient management of finances (Bua & Adzongo, 2014). Revealing how important financial trainings are Espinosa (2018) asserts that to allow principals handle financial resources efficiently to the requirements of school, it would be very essential for them get incessant boost of their own professional development by acquiring relevant financial skills and abilities needed for efficient monetary resources execution in the school. A study by Nyaga (2013) done in Kinondoni Municipal determine the confronts embedded with financial management in private schools include; poor computer literacy among bursar's, insufficient computer facilities and little involvement of bursars in financial management activities. Biro (2017) to boost learning outcome by enabling teachers on pedagogical skills and school principals' ability to administer the learning activities, is an important to simultaneously prioritize school financial management and entrepreneurship skills.

Participants given positive reply for capacity building training provided to them as it helped them gain an enhanced thoughtful of their individual fiscal situation and position, greatly for those with no accounting backdrop (Chrisantous, 2013). Mestry, (2015) show that in financial execution process school accountants require skills on audit to help them notice financial errors, frauds, know the sources of financial increase or fatalities in school. Professional updates, financial management training, and related issues should be a common matter of concern. This can be accomplished through seminars on special financial management and workshops on use of financial

guidelines manual, evaluation, monitoring and keeping financial record appropriately (Mgandi, Mathuva & Egondi, 2017). Krishnan & Fashid, (2019) argued that school financial managers need training on financial execution statics such as management of fees, staff payroll for improvement. Highlighting financial reports and operation management training is required for efficient use of school finances (Lourens, Beyers, & Tekedi, 2015). The reviewed studies concentrated on determining the importance of monetary management, also the contribution of financial training and Work shop to head of schools and principles in financial management activities Little has been revealed on the contribution of financial training on effectiveness of teachers used as Accountants; also, no evidenced study on the contribution of financial trainings to teachers used as accountantsin financial management activities done in Tanzania, therefore this objective was incorporated in the current study to cover the gap.

### **2.3.3 The Extent of Head of Schools (HoS's) Mentorship to Teachers as Accountants in Schools**

A study by Dibete, (2016) on the efforts at financial transparency key informants and show that the schools managers have been providing policies and procedures, rules, regulation and procedures on the deposited, and withdrawn monetary. Also, head of school mentorship influence on school accountants is at intermediate level. Financial management is needed and in school is vital for in stilling good governance, responsibility and simplicity among school heads to ensure the school heads spend money for the right purpose (Simatwa, Mobegi, & Ondigi, 2012). Inline with the government's spotlight on improving learning outcome on teachers'

pedagogical skills and school principals 'ability to supervise activities in learning; it is still notable to prioritize school financial management and free enterprise skills, beginning to the school principal level (Demba, 2018). A capacity-building program for schools managers and teachers as accountants is significant to provide them with the chance to develop their knowledge and skills to perform monetary management and entrepreneurship principles into school's daily activities; and to improve their mentorship to higher level. In turn, school heads can healthy direct teachers and educate them to organize school resources successfully (Brix, 2019). Capability development done to teachers used as accountants aim at developing school internal arrangement and operations as well as an individual' s capacity on skills and behavior to convene set objectives in proficient and sustainable way (Brix, 2019). Capacity building done by head of schools to teachers assist teachers to improve the quality of their service to prevent overspending and effective use of available resources (Goyal, 2019). The school mentorship on financial management pushed to teachers develops and incorporate financial execution practices into the school's daily activities for 70% level (Safira, 2022).

Improvement of financial management skills to teachers help education personnel's to perform well on the school's financial activities, thereby enhancing their responsibilities to the government and donor, or even to parents and school .board .Essential prospect learned from the School monetary management mentorship was notable significant on the development of bookkeeping habit (Nurindayati, 2013). The objective of head of school mentorship is to help the teachers used as accountants improve financial management activities at high level and develop new

ways to swell schools' income, involving with organizing school fundraising activities, recognizing the dormant income sources from the government, spotting potential sources of income through linking with donors, and to ascertain temporary and long-standing income producing tasks on business ventures (Epstein, 2009). The previous studies concentrated on head of school efforts to enhance financial management activities, also few studies that focused on showing level of head of school managers influence to teachers used as accountants effectiveness in financial management activities does not show exact level (extent) of influence, rather than stating intermediate or high. Further, the studies are not done in ward sec schools, the current study filled the gap since was done in ward schools and it show the exact level of head of school mentor ship influence to teachers used as accountants.in financial management activities.

## **2.4 Studies Related to this Study**

This portion offers a review of studies concerning perceivedefficiency of teachers as accountant in financial management in secondary schools.

### **2.4.1 Globally**

Mutua (2013) carried a study to examine the factors swaying efficiency of financial management in public secondary school sin Podlaskie. Specifically, the study intended to find out the influence of principals' financial management training on fiscal management. The output reveals that training by principals enhances financial management to a large level and there exists a strong association between fiscal management training and efficient fiscal management in secondary schools .In

Canada, Savina and Merlino (2015) offered a study on the influence of Board of Governors Parent teachers association on efficacy of fiscal management in community schools. The findings show that BOGs PTA has control on efficient monetary management by 36%. Another study by Espinosa (2018) in Phillipines, a study sought to explore the performance of the teachers from the public high schools in General Santos City and the improvement of any educational sector in management of funds. The study employed a qualitative research design following phenomenological approach established how teachers as participants make meaning of school fiscal management by doing analysis of the participants ' insight, attitudes, understanding, ethics, outlook and experiences about the schools' fiscal management. The study involved 11 participants. Output exposed that monetary management activities of the school heads enable schools to make a budget, situate objectives, spot the source in terms of human resource, allocation of time, teaching and learning resources and suitable costing.

#### **2.4.2 Africa**

A study by Yizengaw et al., (2021) done in Ethiopia which intended to inspect on the practice and challenges of school fiscal reserve management.in Bahir city. Out put shows that there was significant difference in mean score between government and private schools in monetary resource management. From South Africa, a study by Mpolokeng (2011) aimed to evaluate efficiency of financial management in secondary schools. The study also intended to scrutinize the impact of related acts and policies on monetary management in schools. The fieldwork intended to determine the degree of probable problems that face the schools on monetary

management and meant to provide potential solutions for effective financial management in schools. The main findings expose that principal and the School Governing Bodies (SGBs) chairpersons desire to play a vital role in school fiscal management, though insufficient fiscal management skills. In Kenya Kahavizakiriza, Kisiangani, & Wanyonyikukubo (2015) performed a study that aimed to identify knowledge, skills and thoughts needed by principals of public secondary schools in Kenya for valuable fiscal management. The specific objectives were; To find out and assemble monetary resources for their institutions, to find out whether principals draw up budgets for schools as regards to priorities of the school, to identify whether supervision, monitoring and management of the budget is performed by management of public secondary schools. A descriptive design was employed to portray the knowledge, skills and outlook of principals of public secondary schools needed for effectual performance. The study finding sex posed that: Schools depended funds from parents and the government, budget preparation was performed by principals, Head of Department and bursars, monitoring and administration of the school budget was performed by principals and B.O.Gs, endorsement of budget was performed out by B.O.Gs and the government was not involved. Therefore, it is health to find out ways to enable proficient monetary management in schools.

A study on the evaluation of factor supporting fiscal management in private education institution in Mali was performed by Dgoka (2013). Data for the current research was composed using questionnaires, surveillance and interview. The research also used qualitative and quantitative research approach and cross sectional research design. Notably, the study used 51 respondents as sample size. It was

revealed the factors up setting monetary management including staff confrontation, management undertake and system difficulty. Also, the study declared that monetary management and performance of private schools is good.

#### **2.4.3 Tanzania**

A study done in Arusha by Amos, Ephrahem, & Bhoke (2021) wanted to assess the efficacy of school heads' fiscal management skills in the stipulation of excellence education in secondary schools. The results exposed that financial management skills such as school funds mobilization monitoring, appraisal of budget and auditing skills were vital for school monetary management. Likely, the findings show that majority of the school heads, bursars, and clerks have insufficient skills in monetary management as school managers. Extra fiscal management challenges were a scarcity of funds, poor management, evaluation and appraisal of school finances. The study show strategies to improve involve capacity building among the school heads, bursar and clerks. A study by Nyaga (2013) in Kinondoni Municipal council focused at identifying factors affecting fiscal management in private schools. Precisely, the study identified the financial administration and recital of private schools; examined the fiscal management practices and challenges that face fiscal management in private schools.

Study findings revealed that; Staff confrontation, management obligation and system difficulty and capability of the schools, low level of bursar's computer literacy, deprived level of computer amenities and smallest participation of accounts staff i.e. bursars were the factors affecting. Fiscal management in private secondary schools.

The study suggests that: the bursars and managers in Private schools must assess risks and develop monetary control procedures for cost effective manner in risks. Also, management of the private schools should involve modern monetary management control systems particularly acceptance of computer associated packages to guarantee proper plan and avoid fiscal shock. John (2014) carried out a study on the persuade of monetary management on secondary school academic recital in two schools of Bukoba region Tanzania. The research design was a comparative study research design. Structured questionnaires and interview were used. 112 respondents were involved for further studies. The output shows that there was appositive association between monetary management and academic recital in secondary schools. It was concluded that school monetary management to great extents way school academic recital. It was recommended that the government of Tanzania should conduct regular trainings for school administrators on management of money and ensure equivalent allotment of educational earnings in schools. Campher and Lock (2012) performed a study that aimed to examine about the recital of the teachers who were in public high schools in Moshi district council while taking thought into management of fiscal. Qualitative research approach using phenomenological approach and cross sectional research design were used. The participants was 12 for interview, six for the focus group discussion and sixty five for questionnaire. Output exposes that fiscal management activities of the school heads help schools to come up with a budget, situate objectives, time allocation, materials in teaching and learning and suitable costing. To ensure the principals manage fiscal resources proficiently the performance and instructional needs of the teachers, it crucial for school leaders like them to acquire continuous boost of their

professional by acquiring relevant fiscal skills and abilities needed to fruitfully manage funds in the school.

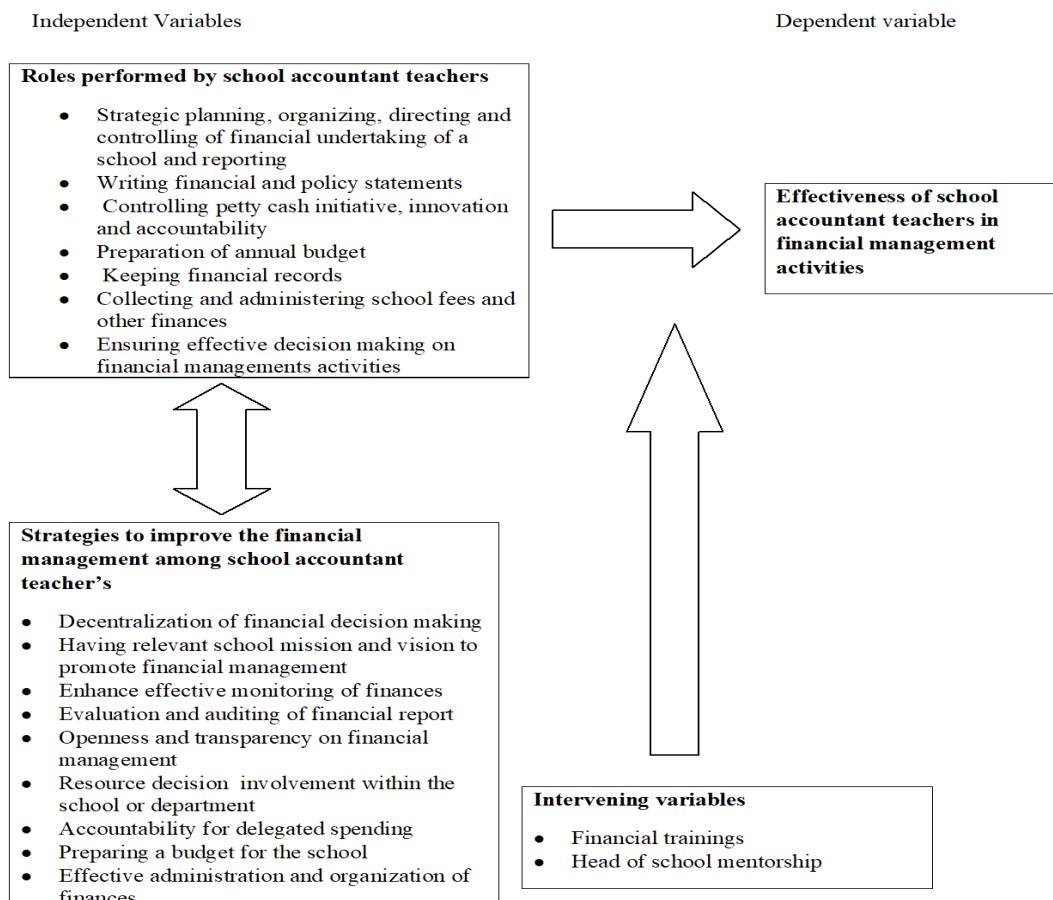
## **2.5 Research Gap**

From the literature, it's noted that, the studies performed on financial management in secondary school most of them relied on the following. Performing and disputes of school monetary resource management and execution, impact of associated acts and policies on pecuniary management in schools, identifying facts and attitudes needed by principals of public secondary schools. Other studies relied on the performance of teachers in the management of its finances, efficiency of school heads' pecuniary management skills in giving quality education, and factors affecting financial management in private school (Mutua, 2013; Yizengaw et al., 2021; Mpolokeng, 2011; Kahavizakiriza, Kisiangani & Wanyonyikukubo, 2015; Espinosa, 2018; Amo, Ephrahem, & Bhoke, 2021; Nyaga, 2013). Therefore no proof of research about the perception on teachers used as accountant in financial management in Tanzania. Hence, the present study filled the gap.

## **2.6 Conceptual Framework**

The conceptual framework for this study depicts the association between the independent and dependent variables. Specifically, efficient performance of financial management roles may influence effectiveness of teachers used as accountants in financial management activities. However, effectiveness of teachers used as accountant scan be intervened by financial trainings or and head of schools mentorship. Also, strategies to improve the monetary management in schools

enhance the roles performed by teachers used as accountants. However, the roles performed by teachers used as accountants can influence formulation of strategies for effectiveness of teachers used as accountants. Furthermore, the strategies to enhance financial management, payments, fiscal instruments, accounting, control models, commerce, financial management and related aspects, both within and outside of the organizations, ought to be the relationships between financial management activities, strategies to improve pecuniary management and efficiency of organizations as described in financial management theory. The conceptual framework is shown in Figure 2.1 below.



**Figure 2.1: Conceptual Framework**

**Source:** Researcher/(2023)

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

This chapter portray the research methodologies employed in this study with regard to perception on teachers used as accountant in financial management. Precisely the chapter involves description of the study area, research paradigm, research approach, research design, population and sample size, sampling procedures, data collection techniques, data analysis techniques, validity and reliability of instruments of data collection tools as well as ethical considerations.

#### **3.2 Study Area**

Data is composed in the area of study (Banerjee et al., 2017). The study was performed in Iringa district. A study like this is of a great importance in determining the perception on teachers used as accountants.in financial management. Moreover, Iringa was selected due to the fact that, the region requires information about financial management for proper planning and management.

#### **3.3 Research Paradigm**

The study employed pragmatic paradigm. This paradigm implies the use of both positivism and constructivism paradigms that in turn calls for qualitative and quantitative research approaches (Sandelowski, 2015). This triangulation of different research methods intends to provide reliable and valid information thus compliment information from one method with the other in the given context (Alise and Teddle, 2010).

### **3.4 Research Approach**

With regard to research approach the proposed study engaged mixed research approach; whereby both qualitative and quantitative methods were used concurrently. The decision of using the mixed method approach base was due to nature of objectives in this study as it necessitates both quantitative and qualitative data hence using the approach could be appropriate (Creswell, 2003). Leavy (2017) considers mixed method research (MMR) approach as a process which involves compilation, analysis and mixing up quantitative and qualitative data in one study hence, provide stronger evidence and details in the output.

### **3.5 Research Design**

The present study used a cross sectional research design. The design provides good and rapid picture on the occurrence of exposure and outcome of study objectives at a specific point of time (Seyedian, 2011). The design is appropriate to the study as data related to perception on teachers used as accountants in financial management does not require a follow up, further it enables to compare data on several variables employed in the study and capture thorough information on numerous categories of respondents involved in this Study (Creswell, 2018).

### **3.6 Population and Sample Size**

#### **3.6.1 Targeted Population**

The population in this study was considered to be a total number of Heads of schools, Board members, teachers used as accountants and teachers in community secondary school at Iringa district. The total population is 1756.

### 3.6.2 Sample Size

The sample size is a compartment of a population taken for further studies (De vos, et al., 2015). The total number of population (Heads of schools, Board members, and teachers used as accountants in community secondary school at Iringais556. Since, not all of them could be reached efficiently, the researcher selected sample to represent a population. A sample was involved since it allows a high degree of correctness, save time and consent to the researcher to launch rapport with respondents (Banerjee *et al.*, 2017). To add, cautious implementation of fieldwork is probable, concentrated and thorough data is composed (Traskin & small, 2014). To identify the size of sample Yamane (1967) formula was used.

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

Whereby,  $n\% = /$ Sample?} size  $N = \%Population\$$  and%  $e = Marginal? Error|}$

In this study the researcher used a marginal error of 5% or 0.05 to get an ideal sample that is not too big or too small. Therefore provide representation with known features of the population because the population of the study is 556 (URT, 2022) then the sample size is calculated as follows;

$$n = \frac{556}{1 + 556(0.05)^2} = 84.76 \approx 85.$$

Therefore, 85 respondents determined through Yamane formula was taken for this study. 85respondents obtained were proportionally divided among group of respondents as shown in Table 3.1 hereunder.

**Table3.1: Study Respondents**

S/C	Category	Expected number of respondents	Sampling Technique
1	Heads of schools	17	Purposive sampling technique
2	Board members	34	Simple random sampling technique
3	Teachers used as accountants	34	Purposive sampling technique
<b>Total</b>			<b>85</b>

### 3.7 Data Collection Techniques

The researcher used questionnaire and interview as methods of collecting data.

#### 3.7.1 Questionnaires

The questionnaire was administered to head of schools and school board members. Questionnaire was employed to collect information related to roles of teachers used as accountants.in community secondary schools, financial trainings on account teachers' and the influence of HoS's mentorship on account teachers'. The method was administered by first determining who would participate distribution of questionnaire through in-person was done then data was collected. To develop a questionnaire, first research aims and the goal of questionnaire was identified on each objective, then target respondents was defined, questions. Type was identified, development of questions, design questions sequence and was joined in a layout. Additionally, the method was not used to the same respondents as to be involved in interview method to make the study more practical. Thus, using the method, useful information whether qualitative or quantitative from respondents was collected there for exhaustive information regarding the study was scrutinized (Morse, 2014).

### **3.7.2 Interviews**

Interview was held to teachers used as accountants. There's a range of forms of interview including unstructured, semi-structured and structured. (Guest et al, 2013). In this study, semi structured interview was occupied to collect views regarding roles of teachers used as accountants in community secondary schools, financial trainings on teachers used as accountant and the influence of HoS's mentorship to teachers used as accountant. During interview, the researcher introduced to the respondent and explained the aim of the interview, respondents' willingness was observed then interview started when respondent was willing. Researcher asked the questions one after another and the answers was noted and recorded. In addition, data was scrutinized to substantiate interviews. The interview per respondent taken approximately 15 minutes. The method was used since it has a lithe arrangement in a manner that consequent questions can be adapted to explain earlier answers probable it eradicate potential twist of information due to other parties being available (Weis, 2018).

### **3.7.3 Documents**

The current researcher accessed documents used to manage school funds like petty cash book, financial guidelines, income generating documents records, the training on the financial management. All these documents were good to guide how the school teachers used as accountant are working and helped to execute their role of accountant in managing the school finances.

### **3.8 Data Analysis Techniques**

The Statistical Package for the Social Sciences (SPSS) version 28 software was used to process quantitative data in form of Likert scale with options, 1 symbolize Strongly & Disagree, 2 symbolize Disagree, 3 symbolize Neural, 4 symbolize Agree, and 5 symbolize Strongly Agree on both objectives. To determine financial management roles extent of HoS's mentorship to teachers used as accountants in financial management and analysis of demographic data such as age, years of working experience, and long of being at school, descriptive. Analysis was employed. The procedures was Analyze Descriptive statistics Frequencies. On outlay box, variables related to each objective and demographic features were added. Statistics (frequency and percentage) required for the variables added on outlay box was selected then analyzed. Further, \$linear Regression analysis was employed to decide on the influence of financial trainings to effectiveness of teachers as accountant's in financial management activities. The analysis procedures using the software was Analyze Regression Linear. Dependent and independent variables were added in an outlay box likely required statistics were selected then analysed.

Qualitative data was subjected to thematic analysis. The researcher collected the data, defined unit of analysis and develops categories asses consistency of categories on relevance to the themes generalization then present the results on the meanings, attitudinal, behavioral, associations and dissimilarity of the concepts. Also, some of respondents' arguments were presented through direct verbatim quotations. The textual data was used to complement quantitative data therefore offer a broader range

of ways to understand research problem healthily and balance out the limitations of each method.

### **3.9 Validity and Reliability of Instruments of Data Collection Tools**

#### **3.9.1 Validity**

Validity is a degree to which a tool precisely measures what it intends to measure (Kothari, 2014). To ensure the validity of the data in this study, the researcher provided to collection tools to professionals (my supervisor and skilled research experts from the Open University of Tanzania, Iringa region) to seek views and suggestions on the suitability of the contents and outlook of the tools.

#### **3.9.2 Reliability**

Reliability is the extent in which an assessment tool(s) provides steady and consistent output it deals with the overall constancy of the research study's measure (Gliner & Morgan, 2012). In this 3 study the steadiness level of output across the items in the questionnaire that query the same construct was identified by Cronbach's alpha using pilot data that was collected from the field Cronbach's alpha value was found to be 8.21.

### **3.10 Ethical Considerations**

The researcher considered the succeeding ethical consideration to mention acquiring research consent for data collection, getting respondent consent to take part in the study, ensuring confidentiality to research subjects, likely, anonymity of the respondents was observed.

## **CHAPTER FOUR**

### **PRESENTATION AND DISCUSSION OF THE FINDINGS**

#### **4.1 Introduction**

This chapter presents and discusses the findings concerning this study. First section involves respondents demographic characteristics while, second section centered on presentation and discussion of the findings that are in link with specific objectives of^ the study namely. To identify the financial management roles of teachers used as accountants in community secondary schools, to find out the influence of financial training to teachers used as accountants in financial management activities and to determine. The extent of Head of Schools (HoS's) mentorship to teachers used as accountant in financial management activities in community secondary schools.

#### **4.2 Respondents Demographic Characteristics**

In line with respondents demographic characteristics head of schools, board members and teachers used as accountants were involved. The demographic features of respondents (head of schools, board members) through whom data were composed through questionnaire and analyze using SPSS version 28 while for respondents interviewed (teachers used as accountants) were manually entered. Table 4.1 summarizes the output.

**Table 4.1: Respondents' Demographic Characteristics (n=85)**

<b>Demographic Characteristics</b>	<b>N</b>	<b>Percentage (%)</b>
<b>Gender of respondents</b>		
Male	57	67.1
Female	28	32.9

<b>Age</b>		
Below or equal to 35 years	24	28.2
Above 35 years	61	71.8
<b>Education level</b>		
Certificate	8	9.4
Diploma	6	7.1
Bachelor degree	68	80
Master degree	3	3.5
<b>Long of being in position, in Years</b>		
Less than 3 years	14	16.5
3 years and more	71	83.5

**Source:** Field Data (2023)

Table 4.1 exposes the demographic characteristics of respondents (head of schools, board members and teachers used as accountants) who were 85 in all. Regarding gender 57(67.1%) were males and 28(32.9%) were females. This portrays that male was more involved in this study than female. The number of male was more than females in this study due to comparative representation on both genders as the number to be involved on both genders were proportionality determined. In addition, 24(28.2%) of respondents were aged 35 years and below while 61(71.8%) were above 35 years of age, this imply that preponderance of respondents included in this study were having above 35 years. Higher engagement levels from intrinsic motivation are found mostly in employees with above 35 years of age. Age and work experience may support employee engagement throughout changes in job descriptions, increased demands for financial management and changes in workplace cultures. As regards to education level 3(9.4%) were having master degree 68(80%) bachelor degree 6(7.1 %) diploma and 8(3.5%) certificate. This reveals respondents with bachelor degree level of education outweigh others. Also 14(16.5%) have less than 3 years of being in their current positions and 71(83.5%) have 3 and more years.

This means majority of respondents engaged in this study have 3 years and more in their current position. Therefore, have enough expertise and could provide matured response regarding the study.

#### **4.3 The Financial Management Roles of Teachers used as Accountants in Community Secondary Schools**

This objective meant to find out the financial management roles of teachers used as accountants in community secondary schools. To find out the financial management roles of teachers used as accountants in community secondary schools, nine (9) indicators were included for assessment. Table 4.2 recaps the output.

**Table 4.2: The Financial Management Roles of Teachers used as Accountants in Community Secondary Schools**

Questionnaire items	Strongly disagree		Disagree		Cumulative %	Neutral		Agree		Strongly agree		Cumulative %
	F	%	F	%		F	%	F	%	F	%	
1.Strategic planning, organizing, directing and controlling of financial activities of a school	5	9.8	2	3.9	13.7	6	11.8	25	49	13	25.5	74.5
2.Writing financial and policy statements	0	0	7	13.7	13.7	13	25.5	22	43.1	9	17.6	60.7
3.Controlling petty cash initiative, innovation and accountability	1	2	2	3.9	5.9	7	13.7	21	41.2	20	39.2	80.4
4.Preparation of school annual budget	0	0	3	5.9	5.9	7	13.7	26	51	15	29.4	80.4
5.Keeping school records of funds	1	2	6	11.8	13.8	2	3.9	19	37.3	23	45.1	82.4

received and spent on the resources											
6. Collecting and administering school fees and other finances	1	2	9	17.6	19.6	2	3.9	21	41.2	18	35.3
7. Ensuring effective decision making on financial managements activities	3	5.9	2	3.9	9.8	6	11.8	25	49	15	29.4
8. Reporting the financial undertaking of a school to the head of school	4	7.8	3	5.9	13.7	3	5.9	25	49	16	31.4
9. Planning and utilization of school management finances in an efficient and effective manner in accordance with guideline and procedures	0	0	5	9.8	9.8	6	11.8	20	39.2	20	39.2

**Source:** Field Data (2023)

Results in table 4.2 show that, nine (9) financial management roles of teachers used as accountants in community secondary schools have been identified by respondents through questionnaire. Out of 51 respondents involved on role strategic arrangement organizing directing and organizing of monetary activities of a school 38(74.5%) of respondents affirmed it, writing financial and policy statements 31(60.7%), controlling petty cash initiative, innovation and accountability 41(80.4%), preparation of school annual budget 41(80.4%), keeping school records of funds received and spent on the resources 42(82.4%), collecting and administering school fees and other finances 39(76.5%), ensuring effective decision making on financial managements activities 40(78.4%), reporting the financial undertaking of a school to

the head of school 41(80.4%) and 40(78.4%) planning and utilization of school management finances in an efficient and effective manner in accordance with guideline and procedures. As summarized above, 38 (74.5%) of respondents confirmed that strategic planning, organizing directing and controlling of fiscal activities was among the financial management roles performed by teachers used as accountants in community sec schools. This implies teachers used as accountants in community sec schools have been classifying, estimating income for a precise fiscal year and specifying that must be financed in such a way that the school attain its goals smoothly. This feasible roles lick use of money and educational services for student's progress. One teacher used as accountant in school "A" added that,

*"I have been drawing financial budget of the school and involved in utilization, regular reporting and comparing the usage with financial status"* (Interview with teacher used as accountant, 2023).

The findings are similar to, Espinosa (2018) who stressed that teachers used as accountants are able to realize school objectives by planning, organizing, delegating and controlling the finances of the school to attain its aspiration. Writing financial and policy statements was also among the financial management roles of teachers used as accountants in community sec schools as 31(60.7%) of respondents confirmed it. This show teachers used as accountants write records that convey the financial performance of an entity that is balance sheet, revenue statement, and avowal of cash flows, approve payroll and check signing. Therefore, the school reflects on affairs of the school taking important financial information and clear responsibility for maintaining accurate financial records. One teacher used as accountant in school "F" said that,

*“I have been writing financial and policy statements to help school in recognition of financial goodwill, development costs, inventory valuation, and the consolidation of financial accounts”* (Interview with teacher used as accountant, 2023).

The results are similar to, Bob et al., (2013) who revealed that school management team is responsible in drafting budget writing monetary and policy proclamation be in charge of finance and trivial cash initiative and novelty as well as liability. Wango, (2009) school financial management is liable in planning and exploitation of school. Management board in proficient and efficient according to the guideline and procedures. Controlling petty cash initiative, innovation and accountability was another financial management role of teachers used as accountants in community sec schools since 41(80.4%) of respondents declared it. While non-cash dealings are escalating the norm for most dealings in school pet cash is still needed to cover small one-off purchases. To manage these transactions the teachers used as accountant have been writing a check made by trivial cash transactions for the preferred amount of currency and then cash the check at the school bank. This supports reconciliation process in the school ledgers. One teacher used as accountant in school “J” exposed that,

*“As I have been controlling pet cash initiative, innovation and accountability, the school funds are used appropriately and the transactions are properly documented. This serves as an internal control to protect the school finances against theft and fraud”* (Interview with teacher used as accountant, 2023).

In line with the findings Onesmo (2015) stressed that accountant shaving burly controls on trivial cash is the surest way to determine prospective illegal on misappropriate trivial cash. 41(80.4%) of respondents declared that preparation of

school annual budget was another financial management role performed by teachers used as accountants in community sec schools. Teachers used as accountants are involved in setting annual budget in relevance with school development plan. This involves critical self-evaluation and good estimation of budget to achieve specific school objectives and goals in that specific year. This occurs by reviewing spending from the previous years; create a list of goals and objectives, and estimating expenditures. Through interview, one teacher used as accountant in school “F” revealed that,

*“The focus is always to stay within budget while retaining the ability. to provide the best service for students, which means involvement. in preparation of school. annual budget, is a must for those involved”*  
(Interview with teacher used as accountant, 2023).

The findings are similar to Landley (2001) who asserted that school financial management activities involves preparation of annual budget, keeping the financial records, collecting and administering school fees 42(82.4%) of respondents revealed that keeping school records of funds received and spent on the resources as another financial management role performed by teachers used as accountants in community sec schools. This means teachers used as accountant are recording of school funds in an adequate manner regarding the standard accounting procedures. This is through making payment by cheque to guarantee the order to pay is lawful. In addition, the suppliers must issue school with a receipt, especially in the occurrence of a cash payment and that transaction should properly be documented. One teacher used as accountant in school “H” revealed that,

*“The following documents are essential in a school for the effective handling of funds, to mention; receipt books, the voucher, the cash book, a log book or journal, and financial ledgers”* (Interview with teacher used as accountant, 2023).

Landley (2001) asserted that school financial management activities involve preparation of annual budget, keeping the financial records, collecting and administering school fees. For item collecting and administering school fees and other finances 39(76.5%) of respondents agreed and strongly agreed as one among the financial management role performed by teachers used as accounts. Although, currently students in ward secondary schools are not paying for school fees, administering school fees paid by the government for students is one among the duties performed by teachers used as accountants. Most ward secondary schools have stringent processes to collect other finances, through teachers used as accountants who are trained on the general rules required for collecting payments, check submitted invoices for accuracy, lookout for any fraudulent activity within the payments and report suspicious ones back to head of school.

The findings are parallel to Krishnan & Fashid, (2019) who argued that financial managers requires training on vital fiscal management approach such as management fees of students, employees pay roll administration and school account supervision for improvement. On item ensuring effective decision making on financial management’s activities 40(78.4%) of respondents affirmed it. This means teachers used as accountants are involved in identifying school fiscal goals and intentions, collecting pertinent fiscal information, analyzing fiscal data, mounting another solutions, identifying the excellent monetary strategy, executing the identified

approach, as well as, monitoring and appraising its recital for the good of school. In line with the findings one teacher used as account in school “B” said that,

*“In decision making, I have been analyzing financial information, weighing the pros and cons of different choices, and making decisions that align with overall financial goals and objectives of school”*(Interview with teacher used as accountant, 2023).

In truck with the findings Ombuki and Kalii (2019) stressed that the head of school and associate committee should ensure effective choice making on monetary resources which is significant for the stipulation of excellence education. Reporting the monetary undertaking of a school to the head of school 41(80.4%) of respondents agreed and strongly agreed with it. This implies teachers used as accountants are reporting financial requirements by identifying and analyzing school level expenditure data. This is done by diagnosing a financial framework and report to head of school and other concerned to understand the dynamics of school financial undertaking. One teacher used as account in school “F” declared that,

*“As school accountants I must meet mandatory requirements regarding financial compliance, control and accountability, also reporting transactions to the head. of school”* (Interview with teacher used as accountant, 2023).

The results from other findings show financial management is an action that is probable through representing moral standards in school fiscal management such as being truthful and trust worthy with high honesty in the course of attainment, allotment, exploitation, performing analysis and reporting on the usage of primary school funds (Onesmo, 2015). Finally, 40(78.4%) of respondents agreed and strongly agreed on item that teachers used as accountants in community secondary school

perform planning and utilization of school management finances in an efficient and effective manner in accordance with guideline and procedures. This reveals teachers used in school financial management use fiscal information, expertise and methods to create the excellent use of the school resources. This is through, planning, arranging, undeviating, monitoring and controlling the monetary activities of the school. Also, one teacher used as accountant exposed that,

*“I have been involved in planning and implementation of a financial plan, accounting, and reporting fraud in this school”* (Interview with teacher used as accountant, 2023).

In line with findings, teachers used as accountant are liable in planning and utilization of school finance in an proficient and effectual manner in agreement with guideline and. procedures (Wango, 2009). Apart from roles performed by teachers used as accountant in community secondary schools, the challenges that face them in financial management are identified through interview. Teachers from school “G”, “M”, “A” and “L” exposed that, They are required to teach and do financial management activities, some time periods are interfered with financial activities therefore loosing periods. Teaching is a first duty for teachers in ward secondary school; however financial management is also significant for school progress. When teachers used as accountants leave some of the periods for financial management activities, it reduces number of periods prescribed in syllabus that a teacher supposed to attend for his/her leaner’s for efficient delivery of targeted content. Therefore are forced to cover missed period(s) in extra time or use remaining periods to cover syllabus. This diminishes progress as teachers use his/her extra time or its limited time to cover large content therefore ineffective acquisition of concepts among

students. The results concur with, Espinosa (2018) who argued that teachers are intervened with many activities involving, extracurricular and, financial management activities which reduce their efficiency in teaching. Further, teachers used as accountants in school “K” and “C” said that, We are employed as teachers and we also perform financial management activities while we have not trained for that. Lack of training implies inefficiency skills and experience. This results to ineffective performance in financial guideline and procedures, low controlling financial systems, improper utilization of financial resources which can affect efficiency of financial management in community secondary schools. The results are similar to, Espinosa (2018) who stressed out that fiscal management is a means of knowing how the school is efficiently administered or if is capable to comprehend its objectives by planning, organizing, delegating and controlling the money of the school to attain its ambitions, however most teachers used as accountant have no such skills.

#### **4.4 The Influence of Financial Training to Teachers used as Accountants in Financial Management Activities**

This objective intended to determine the influence of financial training to teachers used as accountants in financial management activities. In determining the influence of financial training to teachers used as accountants in financial management activities linear regression analysis was involved for valuation and the results are summarized in Table 4.3.

**Table 4.3: The Influence of Financial Training to Teachers used as Accountants in Financial Management Activities**

	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	15.812	2.946		5.368	.000
1.Financial management training is a core skill for all school accountants to efficiently allocate resources and the setting of targets, expectations and priorities	-.304	.626	-.067	-.486	.629
2.Financial skills required by teachers used as accountants allow them to set, manage budgets and its costs	.150	.848	.031	.177	.860
3.Financial management in schools is an integral part of training and efficient financial management	3.095	.930	.629	3.330	.002
4.Schools accountants teachers are well trained on their roles and responsibilities regarding financial management	.288	.681	.054	.422	.675
5.Professional updates, financial management training, and related issues should be a common matter of concern to use for consultations, monitoring, evaluation and proper financial record keeping to teachers used as accountants	-1.492	.993	-.294	-1.502	.140
6.The emphasis on financial reports and transaction management training is required to enhance use of school financial resources	1.898	.994	.373	1.910	.063
<b>R=.712, R<sup>2</sup>=.507, F=7.545, P = .000</b>					

**Source:** Researcher, (2023)

**Key:**

B = Unstandardized Beta coefficient, Beta = Standardized Beta coefficient and Std. Error = Standardized error of Beta

The results indicated that there was significant ( $p$  value = 0.000) influence of financial training to teachers used as accountants in financial management activities by  $R^2 = .507$  (50.7%). When the independent variables are considered separately, Financial management in schools is an integral part of training and efficient financial management was found to have high significant influence (Beta = 3.095,  $P$  value = .002) to teachers used as accountants in financial management, followed by the emphasis on financial reports and transaction management training is required to enhance use of school financial resources (Beta=1.898,  $P$  value =.063) which has insignificant influence, Likely, Schools accountants teachers are well trained on their roles and responsibilities regarding financial management (Beta =.288,  $P$  value =.675), financial skills required by teachers used as accountants allow them to set, manage budgets and its costs (Beta = .150,  $P$  value =.860).

Financial management training is a core skill for all school (Beta = -.304,  $P$  value = .629) and Professional updates, financial management training, and related issues should be a common matter of concern to use for consultations, monitoring, evaluation and proper financial record keeping to teachers used as accountants (Beta =-1.492,  $P$  value =-1.492) which have insignificant contribution. In addition on variable, professional advancement, fiscal management training, and associated issues should be a common substance of concern to use for discussion, monitoring, estimate and appropriate monetary record keeping to teachers used as accountants( $t$  value = -1.502) was mostly affected by errors, followed by Financial management training is a core skill for all school accountants to efficiently allocate resources and the setting of targets, expectations and priorities ( $t$  value = -.486), Financial skills

required by teachers used as accountants allow them to set, manage budgets and its costs (t value = .177), Schools accountants teachers are well trained on their roles and responsibilities regarding financial management (t value = .422), The emphasis on financial reports and operation management training is required to improve use of school fiscal resources (t value = 1.910) then with, Financial management in schools is avital part of training and efficient financial management (t value = 3.330). Further, though the variables have differences, they have strong positive correlation (R=.712) and the relationship which exists between both independent variables involved is significant (p value = 0.000).

The results show that there was significant influence of financial training to teachers used as accountants in financial management activities. This means training in fiscal management has contribution in organizing and capacitating teachers used as accountants with financial management activities. Schools can take the inventiveness by forming a corporation with higher education institutions or may use exterior service givers that provide training in fiscal management to regularly train all teachers used as accountants in ward secondary schools. Such training should enable the teachers used as accountants be liable and answerable for funds that have been received and used for the achievement of precise entity. The results are similar to, Bua & Adzongo, (2014) who argued that financial management in schools is an integral part of training and efficient monetary management. Espinosa (2018) asserts that, to enable the principals manage monetary resources more responsively to the performance and instructional needs of the teachers, it's essential if school leaders like them acquire a unremitting boost of their own professional development by

having pertinent fiscal skills and capability needed to effectively manage funds in the school.

#### **4.5 The Extent of Head of Schools (HoS's) Mentorship to Teachers used as Accountant in Financial Management activities in Secondary Schools**

In this objective the study aimed to determine the extent of Head of Schools (HoS's) mentorship to teachers used as accountant in financial management activities in ward secondary schools. Nine (9) statements from questionnaire were involved for assessment and the output is summarized on Table 4.4 under.

**Table 4.4: Extent of Head of Schools (HoS's) Mentorship to Teachers used as Accountant in Financial Management Activities in Ward Secondary Schools**

Questionnaire items	Strongly disagree		Disagree		Cumulative %	Neutral		Agree		Strongly Agree		Cumulative %
	F	%	F	%		F	%	F	%	F	%	
1. Head of schools have been providing financial policies and procedures to teachers used as accountants	0	0	7	13.7	13.7	7	13.7	29	56.9	8	15.7	72.6
2. Head of schools have been providing rules, regulation and guidelines to teachers used as accountants on how best the school funds can be planned for, deposited, withdrawn and pay for goods and services	0	0	6	11.8	11.8	12	23.5	23	45.1	10	19.6	64.7
3. Head of schools is critical to teachers used as accountants to instill good governance, accountability and transparency to ensure money is spent for the right purpose	1	2	4	7.8	9.8	9	17.6	20	39.2	17	33.3	72.5
4. Head of schools have been providing the opportunity to teachers used as accountants to further develop their knowledge and skills on how to implement financial management into their school's operations and daily activities	3	5.9	10	19.6	25.5	10	19.6	21	41.2	7	13.7	54.9
5. Head of school have been providing capacity building to teachers used as accountants aiming to develop school internal structures and operations as well as an individual's capabilities, skills and behavior to meet the	3	5.9	3	5.9	11.8	16	31.4	20	39.2	9	17.6	56.8

set objectives in an efficient and sustainable way												
6. Head of school educate school accountants to improve the quality of their service to prevent overspending and effective use of available resources	0	0	6	11.8	11.8	19	37.3	18	35.3	8	15.7	51
7. Developing financial management skills to teachers improves school financial health and spending activities, thereby increasing accountability to the higher authority such as government and donor, or even parents and school committee	1	2	4	7.8	17.8	20	39.2	14	27.5	12	23.5	51
8. Head of school mentorship help the teachers used as accountants explore new ways to increase their schools' income, such as organizing school fundraising activities, recognizing the latent income sources from the government	3	5.9	3	5.9	11.8	12	23.5	22	43.1	11	21.6	64.7
9. Mentoring enables teachers used as accountants spot potential income sources through networking with potential donors, establish short-term and long-term income generating activities through business ventures	0	0	6	11.8	11.8	10	19.6	25	49	10	19.6	68.6
<b>Summary on respondents responses on extent of HoS's mentorship to teachers used as accountant in %</b>	<b>14</b>						<b>25</b>				<b>61</b>	

**Source:** Researcher, (2023)

Findings in Table 4.4 show statements on the extent of Head of Schools (HoS's) mentorship to teachers used as accountant in financial management activities in secondary schools Iringa district. The results show that 14% of respondents disagreed and strongly disagreed on the statements regarding Head of Schools (HoS's) mentorship to teachers used as accountant in financial management activities, 25% were neutral and 61% agreed and strongly agreed. This indicates extent of Head of Schools (HoS's) mentorship to teachers used as accountant in financial management activities in ward secondary school is at 61%. For purposes of triangulating tabulated information, an interview was conducted to teachers used as accountant regarding the rate the mentoring support head of school have been providing to them on financial management activities. Results show that out of 34 teachers used as accountants 4 (11.8%) said extent rate is at 1- 20%, 5(14.6%) said is at 21-40%, 9(26.5%) at 41-60% and 16(47.1%) at 61-80% and no one said is at 81-100%. This implies rate of mentorship given by head of school to school accountant teachers is at 61-81%. This show extent of head of school mentorship disclosed by respondents through interview tallies with that identified through questionnaire. The findings reveals that extent of head of schools mentorship to teachers used as accountant in fiscal management deeds in secondary schools is at average level. This means heads of schools provide inefficiency skills on financial management to teachers used as accountants in ward sec schools; therefore inadequacy financial skills among teachers used as accounts. Initiative to identify the training needs among the teachers used as accountants on financial roles should be performed, and improvement of academic qualification to manage schools finances more efficiently is required.

Further, updating skills and knowledge on teachers used as accountants in financial management by enhancing training programmes on how to handle finances among other duties is notable. Improvement of education and training entails prudent utilization of personnel, and finances for efficient financial management. The results concur with, Brix, (2019) a capacity-building program for schools managers and teachers as accountants is imperative to provide them with the chance to further extend their knowledge and proficiency to employ fiscal management and free enterprise principles into their school's every day activities; and to improve their mentorship to higher level. Safira, (2022) the school mentorship on financial management pushed to teachers develops and integrate critical fiscal management doing into the school's every day for 70% level.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Introduction**

This chapter presents summary, conclusions and recommendations of the study. The summary gives the whole. Picture of the study while conclusions are drawn from study findings based on the stated research questions and finally recommendations are made based on the conclusions.

#### **5.2 Summary of the Study**

From the literature, it can be renowned that, the studies performed concerning financial management in secondary school most of them relied on the following; carry out and challenges of school monetary resource administration implementation, impact of associated acts and policies on fiscal management in schools, identifying knowledge, ability and attitudes required by principals of public secondary schools. Other studies relied on the performance of teachers in the management of its finances, efficacy of school heads' in fiscal management skills in the provision of quality education, and factors affecting financial management in private school. Therefore, no proof of research conducted on the perception on teachers used as accountant in financial management in Tanzania. Therefore, present study filled the gap.

This study aimed to assess the perception on teachers used as accountant in financial management: a case study of community secondary schools in Iringa district. The investigation was guided by three research questions to mention: What are the

financial management roles of teachers used as accountants in community secondary schools?, What is the influence of financial training to teachers used as accountants in financial management activities and What is the extent of HoS's mentorship to teachers as used accountant in financial management activities?. The study was worthy conducted because of the following significance to mention to assist the policymakers in education system to take effective measure.in improvement and formulation of polices, determine the cause of efficiency to teachers used as accountants, roles of teachers as accountants, visualize relationships between financial training and teachers used as accountants therefore take decisions, likely to get knowledge for the improvement of school financial management activities.

Also, the study may be employed to other researchers who would like to perform the research on the perception on teachers used as accountants in school financial management activities. During research proposal writing the following restraint were observed: inadequate time, access to literature to identify gap, spotting suitable size of sample in association to the population and relevant sample outline as study population involved people with different features. Further, the study was guided by theory of financial control. 85 respondents were included of which 17 were head of schools, 34 board members and 34 teachers used as accountant.

Simple random sampling was used to get board members while purposive sampling procedure was employed to acquire head of schools and teachers used as accountants. The study used a cross-sectional research design and mixed method research approach while tools for data collection were Questionnaire and interview.

Descriptive statistics and linear regression were used to analyze quantitative data where thematic analysis remained for qualitative data. The findings show that, the financial management roles of teachers used as accountants in community secondary schools include; strategic planning (preparing annual budgets), systematizing, directing, controlling fees and performing financial activities of a school (payments, and keeping school records of funds in harmony with guideline and procedures. Further, the challenges that face them in financial management include they are required to teach and do financial management activities, some time periods are interfered with financial activities therefore loosing periods also, lack of training in financial management activities.

There was significant ( $p$  value = 0.000) influence of financial training to teachers used as accountants in financial management activities by 50.7%; when the independent variables are considered separately, Financial management in schools is an integral part of training and efficient financial management was found to have high significant influence ( $Beta = 3.095$ ,  $P$  value = .002) to teachers used as accountants in financial management, followed by the emphasis on financial reports and transaction management training is required to enhance use of school financial resources ( $Beta=1.898$ ,  $P$  value =.063) which has insignificant influence, Likely, Schools accountants teachers are well trained on their roles and responsibilities regarding financial management ( $Beta =.288$ ,  $P$  value =.675), financial skills required by teachers used as accountants allow them to set, manage budgets and its costs ( $Beta = .150$ ,  $P$  value =.860), Financial management training is a core skill for all school ( $Beta = -.304$ ,  $P$  value = .629) and Professional updates, financial

management training, and related issues should be a common matter of concern to use for consultations, monitoring, evaluation and proper financial record keeping to teachers used as accountants (Beta =-1.492, P value =-1.492) which have insignificant contribution. The extent of HoS's mentorship to teachers used as accountant in financial management activities in ward secondary school is at 61%. It was recommended that, Tanzania iministry of ieducationi and iivocational itrainingi in association with ipresident's ioffice iregional iadministration andilocali government should improve policy and practices to enhance in-service training and/or get short courses on financial management considering the roles identified.

### **5.3 Conclusions**

The study meant to determine the perception on teachers used as accountant in financial management: aicase sstudy of icommunity isecondary schools ini Iringa idistrict. The study conclude that the financial management roles of teachers used as accountants in community secondary schools include strategic planning, systematizing, directing, controlling and performing financial activities of a school, likely keeping school records of funds in harmony with guideline and procedures. These roles are performed by teachers used as accountants in ward secondary schools. Second, financial training has positive significant influence to teachers used as accountants in financial management activities by 50.7%. It's crucial for teachers used as accountants to get continuous boost of training by attaining pertinent financial skills and abilities needed to efficiently administer financial wealth in the school. Third, the extent of HoS's mentorship to teachers used as accountant in financial management activities in ward secondary school is at 61%. This means

teachers used as accountant have been performing financial management activities through close support and guide of head of school.

#### **5.4 Recommendations**

##### **5.4.1 Recommendations for Action**

Tanzania ministry of education and vocational training in association with president's office regional administration and local government should regularly provide financial training to school head and teachers used as accountants. Financial training to head of schools and teachers used as accountants would enhance solid foundation in financial principles. Armed with this knowledge, can better evaluate the financial implications of their decisions and make informed choices that align with the school goals.

##### **5.4.2 Recommendations for Policy Review**

Tanzania ministry of education and vocational training in association with president's office Regional Administration and Local Government should improve policy and practices to enhance in-service training and or get short courses on financial management considering the roles identified. This adds efficiency on financial management activities among head of schools and teachers used as accountants

##### **5.4.3 Recommendations for Further Research**

The study suggests that, further studies can be carried and focus on the perception on teachers used as accountant in financial management in other districts, regions or for the whole country at large.

#### **5.4.4 Contribution of the Study in the Body of Knowledge**

Also, it could be significant to explore how teachers used as accountants execute roles and what kind of professional assistance they need in their financial activities for the improvement.

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## APPENDICES

### **Appendix I: Questionnaires to Head of Schools**

Dear respondents,

My name is Ally Jenga; a student from the Open University of Tanzania. I gently inquire you to fill in this questionnaire as I need information for my study titled "**Perception on teachers used as accountant in financial management: a case study of community secondary schools in Iringa district**". Your input in the study will offer imperative data that needed for the completion of my study. I express gratitude for your time to respond the questionnaire.

#### **Part A: Personal information**

1. Fill or put a tick (✓) in a responsible option.

Gender	Male	
	Female	
Age in terms of years		
The current level of academic and professional qualifications	PhD	
	Master Degree	
	Bachelor degree	
	Diploma	
	Other(specify)	
Long of being in position (in years)		

#### **Part B: The financial management roles of teachers used as accountants in community secondary schools.**

2. Please put a tick (✓) in the space provided against the option on the following statements to indicate the level of your agreement or disagreement on the financial management roles of teachers used as accountant in community secondary schools, where 5 represents "**Strongly Agree**", 4 represents "**Agree**", 3 represents "**Not sure/undecided**", 2 represents "**Disagree**", and 1 represents "**strongly disagree**"

S/No.	Statement	1	2	3	4	5
1.	Strategic planning, organizing, directing and controlling of financial activities of a school					
2.	Writing financial and policy statements					
3.	Controlling petty cash initiative, innovation and accountability					
4.	Preparation of school annual budget					
5.	Keeping school records of funds received and spent on the resources					
6.	Collecting and administering school fees and other finances					
7.	Ensuring effective decision making on financial managements activities					
8.	Reporting the financial undertaking of a school to the head of school					
9.	Planning and utilization of school management finances in an efficient and effective manner in accordance with guideline and procedures					

3. Out of the mentioned (Question 2), what are financial management roles of teachers used as accountants in community secondary schools? List them

- i].....
- ii].....
- iii].....
- iv].....
- v].....

**Part C: The influence of financial trainings to the teachers used as accountants in financial management activities**

4. Please put a tick (✓) in the space provided against the option on the following statements to indicate the level of your agreement or disagreement on the following statements concerning financial trainings to teachers used as accountants in financial management, where 5 represents “**Strongly Agree**”, 4 represents “**Agree**”, 3 represents “**Not sure/undecided**”, 2 represents “**Disagree**”, and 1 represents “**strongly disagree**”

S/N	STATEMENT	1	2	3	4	5
<b>Financial trainings</b>						
1.	Financial management training is a core skill for all school accountants to efficiently allocate resources and the setting of targets, expectations and priorities					
2.	Financial skills required by teachers used as accountants allow them to set, manage budgets and its costs					
3.	Financial management in schools is an integral part of training and efficient financial management					
4.	Schools accountants teachers are well trained on their roles and responsibilities regarding financial management					
5.	Professional updates, financial management training, and related issues should be a common matter of concern to use for consultations, monitoring, evaluation and proper financial record keeping to teachers used as accountants					
6.	The emphasis on financial reports and transaction management training is required to enhance use of school financial resources					
<b>Teachers used as accountants in financial management activities</b>						
7.	Teachers used as accountants manage financial resources in their school healthy					
8.	Teachers used as accountants usually keep school financial records efficiently					
9.	Even without training teachers used as accountants manage activities well					
10.	There is need to employ professional accounts or to train teachers used as accountants for effective schools financial resources management					
11.	School accountants have been healthy involved on school financial planning and forecasting					
12.	School accountants teachers are good in generating financial payroll/transactions					
13.	Estimating capital expenses such as cost of current and fixed assets are among school account teachers duties					
14.	Teachers used as accountants are involved to decide on what is to be done with the surplus money resources.					

**Part D: The Extent of Head of Schools (HoS's) mentorship to teachers used as accountants in financial management**

5. Please put a tick (✓) in the space provided against the option on the following statements to indicate the extent of your agreement or disagreement on the

following statements concerning the extent of head of school mentorship (HoS's) to teachers used as accountants in financial management activities, where 5 represents "Strongly Agree", 4 represents "Agree", 3 represents "Not sure/undecided", 2 represents "Disagree", and 1 represents "strongly disagree"

S/N	Statement	1	2	3	4	5
1	Head of schools have been providing financial policies and procedures to teachers used as accountants					
2	Head of schools have been providing rules, regulation and guidelines to teachers used as accountants on how best the school funds can be planned for, deposited, withdrawn and pay for goods and services					
3	Head of schools is critical to teachers used as accountants to instill good governance, accountability and transparency to ensure money is spent for the right purpose					
4	Head of schools have been providing the opportunity to teachers used as accountants to further develop their knowledge and skills on how to implement financial management into their school's operations and daily activities					
5	Head of school have been providing capacity building to teachers used as accountants aiming to develop school internal structures and operations as well as an individual's capabilities, skills and behavior to meet the set objectives in an efficient and sustainable way					
6	Head of school educate school accountants to improve the quality of their service to prevent overspending and effective use of available resources					
7	Developing financial management skills to teachers improves school financial health and spending activities, thereby increasing accountability to the higher authority such as government and donor, or even parents and school committee					
8	Head of school mentorship help the teachers used as accountants explore new ways to increase their schools' income, such as organizing school fundraising activities, recognizing the latent income sources from the government					
9	Mentoring enables teachers used as accountants to spot potential income sources through networking with potential donors, establish short-term and long-term income generating activities through business ventures					

6. What are the ways to improve the extent of mentorship of Head of Schools to teachers used as accountants in financial management activities?
  - i].....
  - ii].....
  - iii].....
  - iv].....
  - v].....
  
7. What are your suggestions regarding teachers used as accountants in financial management?
  - i].....
  - ii].....
  - iii].....
  - iv].....
  - v].....

**Thank you for your participation**

## Appendix II: Questionnaires to School Board Members

Dear respondents,

My name is Ally Jenga; a student from the Open University of Tanzania. I gently inquire you to fill in this questionnaire as I need information for my study titled **“Perception on teachers used as accountant in financial management: a case study of community secondary schools in Iringa district”**. Your input in the study will offer imperative data that needed for the completion of my study. I express gratitude for your time to respond the questionnaire.

### Part A: Personal information

1. Fill or put a tick (✓) in a responsible option.

Gender	Male	
	Female	
Age in terms of years		
The current level of academic and professional qualifications	PhD	
	Master Degree	
	Bachelor degree	
	Diploma	
	Other(specify)	
Long of being in position as board member (in years)		

### Part B: The financial management roles of teachers used as accountants in community secondary schools.

2. Please put a tick (✓) in the space provided against the option on the following statements to indicate the level of your agreement or disagreement on the financial management roles of teachers used as accountant in community secondary schools, where 5 represents **“Strongly Agree”**, 4 represents **“Agree”**, 3 represents **“Not sure/undecided”**, 2 represents **“Disagree”**, and 1 represents **“strongly disagree”**

S/No.	Statement	1	2	3	4	5
1.	Strategic planning, organizing, directing and controlling of financial activities of a school					
2.	Writing financial and policy statements					
3.	Controlling petty cash initiative, innovation and accountability					
4.	Preparation of school annual budget					
5.	Keeping school records of funds received and spent on the resources					
6.	Collecting and administering school fees and other finances					
7.	Ensuring effective decision making on financial managements activities					
8.	Reporting the financial undertaking of a school to the head of school					
9.	Planning and utilization of school management finances in an efficient and effective manner in accordance with guideline and procedures					

3. Out of the mentioned (question 2), what are financial management roles of teachers used as accountants in community secondary schools? List them

i].....  
.....  
ii].....  
.....  
iii].....  
.....  
iv].....  
.....

**Part C: The influence of financial trainings to the teachers used as accountants in financial management activities**

4. Please put a tick (✓) in the space provided against the option on the following statements to indicate the level of your agreement or disagreement on the following statements concerning financial trainings to teachers used as accountants in financial management, where 5 represents “**Strongly Agree**”, 4 represents “**Agree**”, 3 represents “**Not sure/undecided**”, 2 represents “**Disagree**”, and 1 represents “**strongly disagree**”

S/N	STATEMENT	1	2	3	4	5
<b>Financial trainings</b>						
1.	Financial management training is a core skill for all school accountants to efficiently allocate resources and the setting of targets, expectations and priorities					
2.	Financial skills required by teachers used as accountants allow them to set, manage budgets and its costs					
3.	Financial management in schools is an integral part of training and efficient financial management					
4.	Schools accountants teachers are well trained on their roles and responsibilities regarding financial management					
5.	Professional updates, financial management training, and related issues should be a common matter of concern to use for consultations, monitoring, evaluation and proper financial record keeping to teachers used as accountants					
6.	The emphasis on financial reports and transaction management training is required to enhance use of school financial resources					
<b>Teachers used as accountants in financial management activities</b>						
7.	Teachers used as accountants manage financial resources in their school healthy					
8.	Teachers used as accountants usually keep school financial records efficiently					
9.	Even without training teachers used as accountants manage activities well					
10.	There is need to employ professional accounts or to train teachers used as accountants for effective schools financial resources management					
11.	School accountants have been healthy involved on school financial planning and forecasting					
12.	School accountants teachers are good in generating financial payroll/transactions					
13.	Estimating capital expenses such as cost of current and fixed assets are among school account teachers duties					
14.	Teachers used as accountants are involved to decide on what is to be done with the surplus money resources.					

**Part D:****The Extent of Head of Schools (HoS's)mentorship to teachers used as accountants in financial management**

5. Please put a tick (✓) in the space provided against the option on the following statements to indicate the extent of your agreement or disagreement on the following statements concerning the extent of head of school mentorship (HoS's) to teachers used as accountants in financial management activities, where 5 represents “Strongly Agree”, 4 represents “Agree”, 3 represents “Not sure/undecided”, 2 represents “Disagree”, and 1 represents “strongly disagree”

S/N	Statement	1	2	3	4	5
1	Head of schools have been providing financial policies and procedures to teachers used as accountants					
2	Head of schools have been providing rules, regulation and guidelines to teachers used as accountants on how best the school funds can be planned for, deposited, withdrawn and pay for goods and services					
3	Head of schools is critical to teachers used as accountants to instill good governance, accountability and transparency to ensure money is spent for the right purpose					
4	Head of schools have been providing the opportunity to teachers used as accountants to further develop their knowledge and skills on how to implement financial management into their school's operations and daily activities					
5	Head of school have been providing capacity building to teachers used as accountants aiming to develop school internal structures and operations as well as an individual's capabilities, skills and behavior to meet the set objectives in an efficient and sustainable way					
6	Head of school educate school accountants to improve the quality of their service to prevent overspending and effective use of available resources					
7	Developing financial management skills to teachers improves school financial health and spending activities, thereby increasing accountability to the higher authority such as government and donor, or even parents and school committee					
8	Head of school mentorship help the teachers used as accountants explore new ways to increase their schools' income, such as organizing school fundraising activities, recognizing the latent income sources from the government					
9	Mentoring enables teachers used as accountants spot					

S/N	Statement	1	2	3	4	5
	potential income sources through networking with potential donors, establish short-term and long-term income generating activities through business ventures					

6. What are the ways to improve the extent of mentorship of Head of Schools to teachers used as accountants in financial management activities?

- i].....
- .....
- ii].....
- .....
- iii].....
- .....
- iv].....
- .....
- v].....
- .....

7. What are your suggestions regarding teachers used as accountants in financial management?

- i].....
- .....
- ii].....
- .....
- iii].....
- .....
- iv].....
- .....
- v].....
- .....

**Thank you for your participation**

**APPENDIX III:**  
**Interview to Financial Management Teachers**

My name is Ally Jenga; a student from the Open University of Tanzania. I gently inquire you to fill in this interview as I need information for my study titled "**Perception on teachers used as accountant in financial management: a case study of community secondary schools in Iringa district**". Your input in the study will offer imperative data that needed for the completion of my study. I express gratitude for your time to respond the interview.

Gender.....Years of being in this school as accountant  
.....

Education level.....Age in years .....

**Guiding questions:**

1. What are the financial management roles you perform as accountants in this school? List them

.....  
.....  
.....  
.....

2. What are the challenges you face as accountants in financial management activities?

.....  
.....  
.....  
.....  
.....  
.....  
.....

3. Do you think that financial trainings have influence on the effectiveness of teachers used as accountants in financial management activities?(tick one)

(i) Yes [ ] (ii) No [ ] (iii) Neutral [ ]

4. If Yes/No, Why? Give reasons

.....  
.....  
.....  
.....  
.....

5. Head of schools have been mentoring you as school accountant in financial management activities? (tick one) Yes [ ] No [ ] Neutral [ ]

6. If, Yes (Qn 5) what mentoring support head of school have been providing to you as accountants in financial management? List them

.....  
.....  
.....  
.....  
.....

7. If, Yes (Qn 5) how do you rate the mentoring support head of school provides to you as account in financial management? (tick one)  
 (i) 1- 20% [ ] (ii) 21-40% [ ] (iii) 41-60% [ ] (iv) 61-80% [ ] (v) 81-100% [ ]

8. What strategies should be taken to improve the financial management among teachers used as accountants in schools?

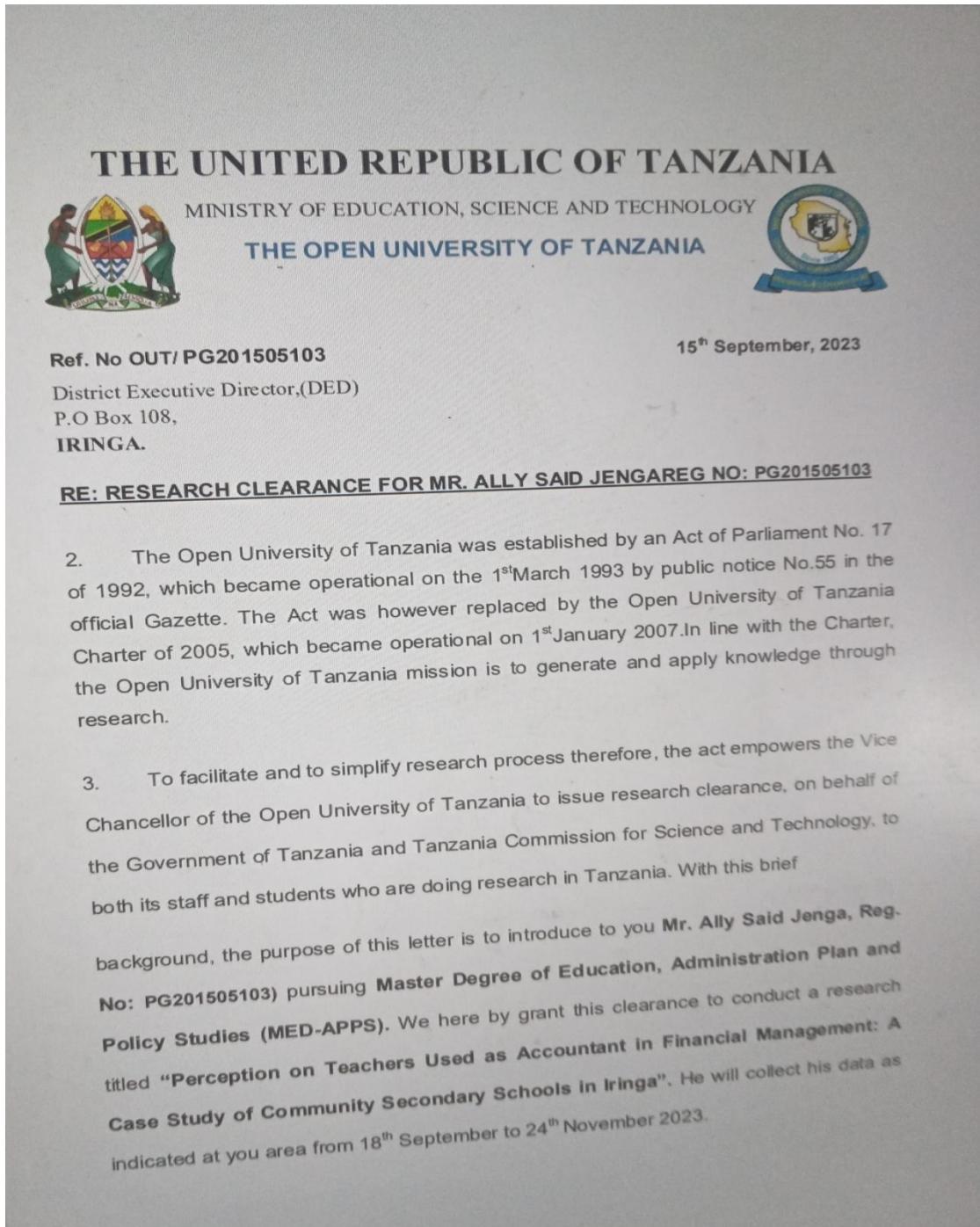
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9. What are your suggestions regarding teachers used as accountants in financial management?

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**Thank you for your participation**

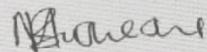
## Appendix IV: Permit letter for data collection



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. Magreth S. Bushesha

For: VICE CHANCELLOR