

EXAMINING QUALITY OF FINANCIAL REPORTING OF PUBLIC UNIVERSITIES IN UGANDA

A CASE STUDY OF MAKERERE UNIVERSITY

BY

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A RESEARCH REPORT SUBMITTED TO THE COLLEGE OF BUSINESS AND MANAGEMENT SCIENCE IN PARTIAL FULFILLMENT FOR AWARD OF MASTER OF BUSINESSADMINISTRATION OF MAKERERE UNIVERSITY

SEPTEMBER 2016

ABSTRACT

The purpose of this research study is to examine the quality of financial reporting in the public Universities in Uganda. Government of Uganda is the one which governs and funds all public Universities in Uganda. The study in public Universities in Uganda was guided by the following objectives which include examining the quality of financial reporting, examining the challenges of quality of financial reporting and strategies for improving the quality of financial reporting in the public Universities in Uganda.

The study adopted a quantitative approach, non-experimental and cross sectional research design. Data was collected using self-administered questionnaires from academic staff and administrative staff of COBAMS and CONAS of Makerere University.

It was analyzed and generated descriptive statistics included mean and standard deviation. The findings of the study revealed that majority of the respondents were not sure of the quality of financial reporting, challenges and possible strategies for improving financial reporting in public Universities in Uganda.

It was recommended that stake holders and experts in the financial reporting should educate and make financial reports clear to the staff and entire Makerere University community. Further, financial reports should be published to allow accessibility by all interested parties in the public including parents, governments, staff and students.