MAKERERE UNIVERSITY
COLLEGE OF BUSINESS AND MANAGEMENT SCIENCES

THE ANALYSIS OF BOOK KEEPING SYSTEMS FOR SMALL AND MEDIUM ENTERPRISES IN UGANDA: A CASE STUDY OF BRUKAM LIMITED UGANDA

BY

OLGA EDWARDS
2013/HD06/2443U
205009259
PLAN B

A PROPOSAL SUBMITTED TO THE DIRECTORATE OF RESEARCH AND GRADUATE TRAINING FOR THE AWARD OF THE DEGREE OF MASTER OF BUSINESS ADMINISTRATION OF MAKERERE UNIVERSITY

JANUARY 2017
ABSTRACT

SMEs are becoming more aware of the need to maintain proper bookkeeping records as businesses become more complex and global. In addition, the quality and reliability of accounting information has been found to enhance SME performance. In contrast, the failure of SMEs to keep proper books of accounts makes them unable to attract necessary financing or growth opportunities, thus impacting on performance.

The study applied the qualitative case study method to analyse the impact of bookkeeping systems on the performance of Brukam Limited as an SME in Uganda so as to determine an appropriate bookkeeping system for SMEs in Uganda.

The data was analyzed using descriptive statistics and analyzed using percentages. The results were presented using tables and figures. The study shows that bookkeeping positively enhanced SMEs growth as measured by profitability. Bookkeeping could be used to monitor business transactions.