



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**

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ABSTRACT

SMEs are becoming more aware of the need to maintain proper book keeping 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 book keeping systems on the performance of Brukam Limited as an SME in Uganda so as to determine an appropriate book keeping 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 book keeping positively enhanced SMEs growth as measured by profitability. Bookkeeping could be used to monitor business transactions.