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Research Article

Effect of Record Keeping Practices on Schools Performance in Public Secondary Schools in Trans Nzoia County, Kenya

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Abstract
Effective financial management practices play a pivotal role in optimizing the performance of public secondary schools by ensuring efficient allocation and utilization of resources to improve learning outcomes. In Trans Nzoia County, Kenya, schools depend on diverse funding sources, including government subsidies, school fees, and other income streams, to sustain operations. However, persistent challenges such as financial mismanagement, inadequate budgeting, poor accountability, and inefficient resource utilization have raised concerns about their impact on school performance. Against this backdrop, the study set out to evaluate the effect of record-keeping school performance. The study was grounded on Agency Theory. The study was anchored on a survey research design. The study population was 289 respondents and a sample size of 168 respondents selected using the Yamane's (1967) formula. A questionnaire was used a primary tool for data collection. The tools were tested for both validity and reliability using construct validity and Cronbach Alpha Coefficient Scale of above 0.7. Data was analysed through descriptive analysis using means and standard deviations, and regression analysis using Statistical Package for Social Sciences. Findings revealed that record-keeping practices, was a statistically significant predictors of school performance as the practice positively influenced both financial and operational efficiency in schools, underscoring their critical role in enhancing financial performance. The study recommended that policy makers should implement mandatory guidelines for financial record-keeping, strengthening overall financial management practices, and addressing existing gaps through clear, well-defined financial policies.
Keywords: Record Keeping Practices, Schools Performance, Public Secondary Schools in Trans Nzoia County.

Introduction

Global management of school finances is a pressing issue that can impact academic performance worldwide (World Bank, 2019). Utilizing money effectively is crucial for enhancing education, as emphasized by Motsamai *et al.,* (2011), who argue that the resource levels of a school should support students in achieving performance objectives. Effective financial management in schools is a globally recognized issue that significantly impacts academic performance (World Bank, 2019). Managing school finances involves various functions, such as controlling, organizing, leading, and budgeting, which are integral to the school's operation (Motsamai *et al.,* 2011).

According to Shkurina (2018) schools that effectively manage their financial resources tend to exhibit better academic performance. It is in the best interest of schools and their students for school leaders to possess a clear understanding of their role in financial management and policy implementation. A study by Danladi *et al.,* (2022) in Nigeria and investigated into role of record keeping revealed a significant positive effect between the accuracy of record keeping and school development. The study concluded that there was a significant correlation between record keeping and effective in regards to administration financial, human performance among schools in Nigeria.

A study by Matina and Ngulube (2019) on records management practices in primary schools in support of good governance and organisational accountability revealed that records were not managed in accordance with best practices, and compliance with relevant legislation was limited. This lapse had the potential to deny society access to records of integrity and weaken corporate memory. Odongo and Mwesigwa's (2023) study on record management practices and the performance of produce dealers in Lira City utilized a cross-sectional design with a mixed-methods approach, combining both quantitative and qualitative methods. The numerical data was analyzed using descriptive and inferential statistics, while content analysis was employed for qualitative data.

Objective of the Study

The objective of the study was to evaluate the effect of record keeping practices on schools performance in public secondary schools in Trans Nzoia County.

Literature Review

Financial record keeping has emerged as the cornerstone of growth and sustainability in contemporary businesses (Baba and KarfaBizi, 2021). Companies heavily rely on the financial records maintained in their books of accounts, as these records provide critical insights into the financial health and performance of the enterprise. Consequently, managers use this information to make informed decisions that drive the growth and development of the business (Baba and KarfaBizi, 2021).

Effective accounting practices enable schools to manage key financial areas, including reporting, budgeting, revenue management, and tax obligations (Kimuyu *et al.,* 2021). By ensuring accuracy and transparency, these practices support informed decision-making and financial stability. Proper financial oversight enhances resource allocation, helping institutions meet operational and strategic goals. Additionally, sound accounting serves as a foundation for accountability, ensuring compliance with regulations and fostering trust among stakeholders. As a result, well-implemented accounting practices play a crucial role in strengthening overall schools performance in educational institutions (Kimuyu *et al.,* 2021).

A study by Mwebesa *et al.,* (2018) in Uganda, existing literature does not provide insight into how SMEs engage in record-keeping or how these practices affect their financial performance. However, evidence from other regions indicates a positive correlation between record-keeping and SME performance. For instance, research suggests that one of the main challenges SMEs face is the lack of or inadequate record-keeping, which leads to consistently low performance levels (Mwebesa *et al.,* 2018). Additionally, there is a notably high failure rate among SMEs that remains unexplained, warranting further investigation.

A study by Baba and KarfaBizi (2021) examined the impact of financial record-keeping on the schools performance of tertiary institutions in Yobe State, revealing a strong positive correlation. Utilizing Likert scale analysis, the study assessed financial record-keeping practices and their influence on performance, finding that key variables consistently had mean values of 3.5 or higher. This suggests that maintaining accurate financial records enhances institutional financial stability and efficiency. The findings highlight the importance of proper documentation in decision-making and resource allocation. Effective record-keeping improves transparency, accountability, and financial sustainability. Ultimately, institutions with structured financial management practices experience better financial outcomes.

Maseko and Manyani (2011) explored the accounting record-keeping practices employed by medium enterprises in Zimbabwe for performance measurement. Their study showed that most medium-sized enterprises do not maintain comprehensive accounting records due to a lack of accounting knowledge. As a result, accounting information is underutilized in schools performance evaluation. This lack of proper record-keeping hampers the ability of businesses to effectively assess their financial performance.

A study by Manei and Omagwa (2019) on accounting practices and financial schools performance in Makueni County, Kenya. The study revealed that record keeping, internal control, and budgeting all had a positive and significant impact on the financial schools performance in Makueni County. Effective record keeping contributed to improved financial outcomes, while strong internal controls enhanced accountability and transparency in financial management. Additionally, proper budgeting practices played a crucial role in ensuring efficient allocation and utilization of financial resources. Based on these findings, the study concluded that strengthening these financial management practices is essential for enhancing the financial schools performance in the region.

School heads are not only seen as academic leaders but also as financial managers responsible for bookkeeping in schools (Osioru *et al.,* 2017). However, many of them lack the necessary expertise to effectively handle these financial responsibilities. As a result, they need continuous professional development in financial management to improve their accounting skills. This training would equip them with the knowledge required to oversee financial operations efficiently. By enhancing their competencies, they can better supervise treasurers and records officers. Ultimately, this ensures proper financial oversight and accountability within schools (Osioru *et al.,* 2017).

Research Methodology
Research design serves as a structured approach for investigating the particular issues of interest in a study (Bloomfield and Fisher, 2019). It integrates various components and methods related to data collection and analysis. For the proposed study, a survey research design was used. The design was appropriate for the study as it allowed data collection using quantitative tool, namely the questionnaire. This design was further appropriate because surveys allowed researchers to collect data from a large number of respondents relatively quickly and efficiently, especially when compared to other data collection methods. The unit of observation focused on principals and board of management members, as they manage school finances a total of 289 respondents. Yamane formula was to select a sample of 168 respondents. The study therefore used questionnaires to collect data from the respondents. The study ensured reliability by achieving an internal consistency of above 0.7, computed using Cronbach's alpha (Sekaran and Bougie, 2016).

The researcher then applied for a research permit from the National Commission for Science, Technology and Innovation (NACOSTI) to allow for data collection from schools. Further, authority was sought from the Ministry of Education to allow for data collection. Quantitative data collected was coded, entered into the Statistical Package for Social Sciences (SPSS) then analysed both descriptively, through frequencies, percentages, means and standard deviations where applicable, and through regression analysis.

Findings
Descriptive Statistics
Out of the 168 questionnaires dispatched for data collection, 161 were respondent to representing 95.8% response rate on which this study analysis is based. It was vital to describe how descriptive analysis was interpreted. The scale was categorized as follows: 4.3–5 denoting Strongly Agree, 3.5–4.2 indicating Agree, 2.5–3.4 representing Undecided, 1.9–2.4 for Disagree, and 1–1.8 reflecting Strongly Disagree (Nemoto and Beglar, 2014; Joshi *et al.,* 2015).

Record Keeping Practices on Schools Performance
The descriptive statistics highlight key aspects of financial management practices in public secondary schools in Trans Nzoia County, Kenya, particularly concerning record-keeping and retrieval. The findings were recorded on Table 1.

Table 1. Record keeping and school performance.

Statements	N	Minimum	Maximum	Mean	Standard deviation
The organization has clear procedures for documenting records.	161	1	5	4.15	1.271
Employees are trained to properly document records.	161	1	5	3.83	.933
The organization provides sufficient storage space for records.	161	1	5	3.71	.971
Records are stored in a way that ensures their safety and confidentiality.	161	1	5	3.93	.867
Retrieval of records is straightforward and does not involve complicated procedures.	161	1	5	2.42	1.222
The organization has effective procedures for retrieving records when needed.	161	1	5	2.54	1.194

Table 1 revealed that schools generally have clear procedures for documenting records, as indicated by a high mean score of 4.15 and a relatively high standard deviation of 1.271, implying some variations in responses. Training of employees in proper documentation is also relatively strong, with a mean of 3.83, though the standard deviation of 0.933 suggests moderate variation in responses. Additionally, the provision of sufficient storage space for records (mean = 3.71, SD = 0.971) and ensuring the safety and confidentiality of stored records (mean = 3.93, SD = 0.867) indicate that schools are making efforts to maintain secure and organized financial records. However, significant weaknesses emerge in record retrieval processes. The mean scores for straightforward retrieval (mean = 2.42, SD = 1.222) and the effectiveness of retrieval procedures (mean = 2.54, SD = 1.194) are notably low, highlighting inefficiencies that could negatively impact financial management and decision-making. These findings suggest that while documentation and storage practices are relatively strong, inefficiencies in retrieval systems may hinder financial transparency, accountability, and overall school performance. Strengthening retrieval procedures through digitization or improved filing systems could enhance efficiency and contribute to better financial management in public secondary schools. The study was in agreement with a study by Mwebesa *et al.,* (2018) whose study in Uganda indicated a positive correlation between record-keeping and SME performance. The study is also in agreement with study by Baba and KarfaBizi (2021) who examined the impact of financial record-keeping on the schools performance of tertiary institutions in Yobe State, Nigeria and established that there was significant positive correlation financial record-keeping on the schools performance. Further, the study was in line with study by Maseko and Manyani (2011) whose study in Zimbabwe revealed a positive significant relationship between record-keeping and financial performance. Additionally, the study is in tandem with a study by Manei and Omagwa (2019) whose study on accounting practices and financial schools performance in Makueni County, Kenya revealed that record keeping, internal control, and budgeting all had a positive and significant impact on the financial schools performance in Makueni County.

Regression Analysis

Before conducting linear regression analysis, it was essential to verify that the data met the assumptions of linearity. Therefore, diagnostic tests were performed as illustrated in Figure 1.

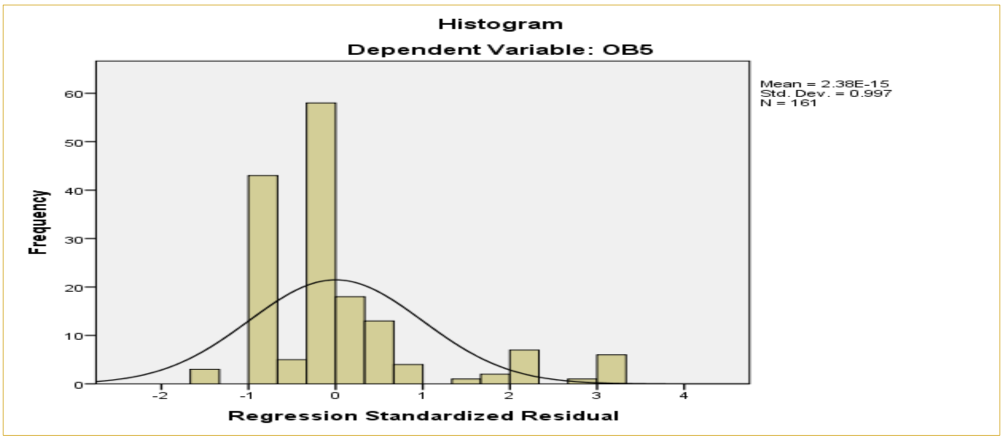

Figure 1. Histogram test for record keeping and performance.

Figure 1 illustrates the assessment of assumptions using histograms by evaluating whether the data distribution appears roughly normal or symmetric, without noticeable skewness or distortion. The histogram of residuals shown in Figure 1 confirms that this assumption is met, as it displays a distribution resembling a normal curve.

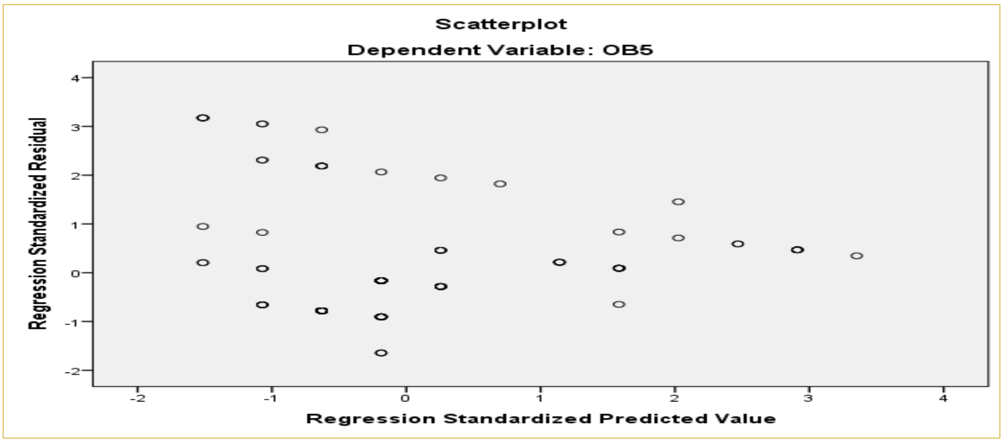

Figure 2. Scatter plot for record keeping and performance.

From the observed pattern, the points appear randomly distributed, suggesting that the residuals have no distinct structure or trend, which supports the assumption of linearity in the regression model. If the points showed a systematic pattern-like clustering or curvature-it would indicate potential issues with the model fit, such as omitted variables or incorrect functional form. Additionally, identifying points significantly deviating from the rest may reveal outliers or influential observations that could distort the regression results. Overall, this scatterplot is an essential tool for diagnosing regression assumptions and ensuring the validity of the analysis hence, the linear regression below.

The study employed linear regression analysis to draw conclusions from the descriptive analysis regarding the effect of record keeping practices and schools performance in Public Secondary Schools in Trans Nzoia County, Kenya. The resulting statistics are presented in Tables 2, 3, and 4.

Table 2. ANOVA summary for record keeping and performance.

Model		Sum of squares	df	Mean square	F	Sig.
1	Regression	.886	1	.886	12.204	.001[b]
	Residual	11.548	159	.073	-	-
	Total	12.434	160	-	-	-
a. Dependent variable: School performance						
b. Predictors: (Constant), Record keeping practices						

The ANOVA table presents the results of a regression analysis evaluating the relationship between the predictor variable, record keeping practices, and the dependent variable (SP). The regression sum of squares (SS) is 0.886, while the residual sum of squares is 11.548, yielding a total sum of squares of 12.434. This indicates that a portion of the variation in school performance can be attributed to record keeping practices, while the remaining variation is due to unexplained factors. The mean square for the regression model is 0.886, and for the residuals, it is 0.073.

The F-statistic, which assesses the overall significance of the regression model, is 12.204, with a significance level (Sig.) of 0.001. Since the p-value is below the conventional threshold of 0.05, the model is statistically significant, meaning that record keeping practices has a meaningful effect on school performance. The high F-statistic suggests that the independent variable explains a considerable portion of the variance in the dependent variable, reinforcing the reliability of the regression model. However, the relatively small sum of squares for the regression compared to the total sum of squares suggests that while record keeping practices contributes to explaining school performance, other unaccounted factors might also play a role.

Table 3. Model summary for record keeping and performance.

Model	R	R-square	Adjusted R-square	Standard error of the estimate	Durbin-Watson
1	.767[a]	.771	.065	.26950	2.107
a. Predictors: (Constant), Record keeping practices					
b. Dependent variable: School performance					

The regression model summary presents an analysis of the relationship between the independent variable, record keeping practices, and the dependent variable (SP). The R-value of 0.767 indicates a strong positive correlation between the predictor and the dependent variable. The R-square value of 0.771 suggests that 77.1% of the variation in school performance can be explained by record keeping practices, demonstrating a high level of explanatory power for the model. The Durbin-Watson statistic of 2.107 indicates minimal autocorrelation in the residuals, suggesting that the errors are nearly independent and satisfying a critical assumption of regression analysis. Overall, the model demonstrates a strong predictive ability, but further diagnostic tests should be conducted to confirm its reliability, particularly addressing potential autocorrelation concerns.

Table 4. Coefficient of regression.

Model		Unstandardized coefficients		Standardized coefficients	t	Sig.
		B	Standard error	Beta		
1	(Constant)	3.535	.195	-	18.114	.000
	Record keeping practices	.198	.057	.267	3.493	.001
a. Dependent variable: School performance						

The regression results indicate that the model explains a significant relationship between the independent variable record keeping practices and the dependent variable (school performance). The constant (intercept) has a coefficient of 3.535 with a standard error of 0.195, implying that when record keeping practices is zero, the predicted value of school performance is 3.535. The coefficient for record keeping practices is 0.198, with a standard error of 0.057, suggesting that for every one-unit increase in record keeping practices, school performance is expected to increase by 0.198 units. The standardized beta coefficient (0.267) indicates the relative strength of record keeping practices in predicting school performance. The t-statistic for record keeping practices (3.493) and its significance value ($p = 0.001$) suggest that record keeping practices is a statistically significant predictor of school performance at a 1% significance level. To test the null hypothesis (H_0: $\beta = 0$), which states that record keeping practices has no effect on school performance; we examine the p-value. Since the p-value (0.001) is less than the standard alpha level of 0.05, we reject the null hypothesis. This means that record keeping practices has a statistically significant effect on school performance, implying that changes in record keeping practices are likely to influence school performance. The findings suggest that record keeping practices plays a meaningful role in predicting variations in school performance and should be considered in further analyses or practical applications related to the dependent variable.

Conclusion

The study also concludes that record keeping practices, budget making practices, is statistically significant predicators of school performance in public secondary schools in Trans Nzoia County.

Recommendations

Based on the findings that record-keeping practices significantly affect school financial performance; it is recommended that:

- Policymakers should implement mandatory guidelines to improve financial record-keeping standards across schools.
- Stakeholders should prioritize investing in training programs that equip school principals and management bodies with the necessary skills to manage financial records effectively.
- School principals and management teams should adopt robust record-keeping systems, both manual and digital, to ensure transparency, accountability, and efficient resource allocation, ultimately enhancing financial performance and overall school sustainability.

Declarations

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