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**Relationship Between Fiscal Decentralization And Quality Of Financial Reporting In Kampala City Council Authority.**

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**Abstract**

Fiscal decentralization has been promoted as a mechanism for improving service delivery and financial accountability in local governments. Kampala City Council Authority (KCCA) underwent significant fiscal decentralization reforms following its establishment in 2011, transferring substantial financial responsibilities from central government to local authority. However, concerns persisted regarding the quality of financial reporting amid increased fiscal autonomy, raising questions about the relationship between decentralization and financial reporting standards. The study employed a cross-sectional survey design using mixed methods approach. A sample of 92 respondents was selected from KCCA's finance department, internal audit, division administrators, and council members through purposive and stratified random sampling. Data were collected using self-administered questionnaires and semi-structured interviews. Quantitative data were analyzed using SPSS version 26, employing descriptive statistics, Pearson correlation, and multiple regression analysis, while qualitative data underwent thematic content analysis. Findings revealed a significant positive relationship between fiscal decentralization and quality of financial reporting ( $r=0.731$ ,  $p<0.01$ ). Fiscal decentralization explained 53.4% of variance in financial reporting quality. Revenue autonomy ( $\beta=0.412$ ,  $p<0.001$ ), expenditure discretion ( $\beta=0.368$ ,  $p<0.001$ ), and financial management capacity ( $\beta=0.289$ ,  $p<0.01$ ) emerged as significant predictors. Entities with higher fiscal autonomy demonstrated 37% better compliance with International Public Sector Accounting Standards (IPSAS) and 41% fewer audit queries compared to less autonomous units. Fiscal decentralization significantly influenced financial reporting quality at KCCA. Enhanced revenue autonomy, expenditure discretion, and strengthened financial management capacity contributed positively to reporting standards, transparency, and accountability. KCCA should strengthen financial management systems, enhance capacity building programs, implement robust internal controls, and adopt integrated financial management information systems to maximize the benefits of fiscal decentralization on reporting quality.

**Keywords: Fiscal decentralization, financial reporting quality, revenue autonomy, expenditure discretion, IPSAS compliance, local government, KCCA, accountability**

**1.0 Introduction**

**1.1 Background of the Study**

Fiscal decentralization represented a fundamental shift in governance structures, transferring financial authority and responsibility from central governments to subnational entities (Faith et al., 2023). This paradigm gained prominence in the 1990s as countries sought to enhance efficiency, accountability, and responsiveness in public service delivery (A. G. Kazaara & Kazaara, 2025). The theoretical foundation for fiscal decentralization rested on the principle of

subsidiarity, which held that government functions should be performed at the lowest level capable of efficient execution, thereby bringing decision-making closer to citizens and improving resource allocation efficiency (A. I. Kazaara & Nancy, 2025).

Globally, fiscal decentralization reforms produced mixed outcomes regarding financial management and reporting quality. In developed countries such as Canada and Switzerland, successful fiscal decentralization was characterized by robust institutional frameworks, strong accountability mechanisms, and high financial management capacity (Polycarp et al., 2023). Studies by the International Monetary Fund (IMF) demonstrated that effective fiscal decentralization in these contexts enhanced transparency, reduced fiscal deficits, and improved financial reporting standards (Racheal et al., 2023). Conversely, experiences in developing countries presented varied results, with some nations experiencing improved financial governance while others faced challenges including weak institutional capacity, inadequate regulatory frameworks, and compromised financial reporting quality (Gracious, 2023).

In Sub-Saharan Africa, fiscal decentralization initiatives accelerated following democratization movements and structural adjustment programs. The African Development Bank reported that many local governments gained increased fiscal autonomy through own-source revenue mobilization, intergovernmental transfers, and borrowing powers (Akankwasa et al., 2022). However, this autonomy was not always accompanied by corresponding improvements in financial management systems, resulting in accountability deficits and poor financial reporting. Studies conducted in Kenya, Tanzania, and Ghana revealed that fiscal decentralization outcomes depended significantly on institutional capacity, political commitment, and regulatory enforcement (Nancy & Prudence, 2024). Uganda embraced fiscal decentralization through the Local Governments Act of 1997, which devolved substantial financial and administrative powers to district and urban councils. The legal framework granted local governments authority to levy taxes, receive conditional and unconditional grants, and manage their budgets with considerable autonomy (Gloria et al., 2023). Kampala City Council Authority, established under the Kampala Capital City Act of 2010, represented Uganda's most ambitious urban fiscal decentralization initiative (Akankwasa et al., 2022). KCCA assumed financial responsibilities previously managed by central government ministries, including revenue collection, budget formulation, and financial reporting for Uganda's capital city with a population exceeding two million people and an annual budget surpassing UGX 500 billion (Christopher et al., 2024).

### **1.2 Problem Statement**

Despite significant fiscal decentralization reforms implemented since KCCA's establishment in 2011, the authority experienced persistent challenges in financial reporting quality (David et al., 2023). Reports from the Auditor General between 2018 and 2023 consistently highlighted material weaknesses including incomplete financial statements with missing schedules and disclosure notes, delayed submission of annual financial reports averaging eight months beyond statutory deadlines, and frequent audit qualifications with an average of 47 audit queries per financial year (Alex & Julius, 2024). Additional concerns included poor revenue accountability with unreconciled collections amounting to

approximately UGX 18 billion annually, inadequate asset management with incomplete fixed asset registers, and weak internal controls leading to unexplained expenditure variations (Julius & Matovu, 2025).

These deficiencies suggested potential challenges in how fiscal decentralization was implemented and managed at KCCA (Alex & Moses, 2024). While decentralization theoretically enhanced accountability through local oversight, the complexity of managing decentralized fiscal systems required strong institutional capacity, robust controls, and skilled personnel (Alex et al., 2023). KCCA's five divisions operated with varying degrees of financial autonomy, yet coordination and standardization of financial reporting remained problematic (Ivan et al., 2023). The disconnect between increased fiscal responsibilities and reporting quality raised fundamental questions about whether fiscal decentralization, as implemented, contributed positively or negatively to financial reporting standards (Ramadhan et al., 2023). Understanding this relationship was critical for informing policy adjustments and institutional strengthening initiatives to enhance financial governance at KCCA.

### **1.3 Main Objective**

To examine the relationship between fiscal decentralization and quality of financial reporting at KCCA.

### **2.0 Methodology**

This study adopted a cross-sectional survey design that combined quantitative and qualitative research approaches to comprehensively investigate the relationship between fiscal decentralization and financial reporting quality at KCCA. The cross-sectional design was appropriate as it enabled collection of data at a specific point in time while capturing variations in fiscal decentralization practices and reporting quality across KCCA's organizational structure (Olanrewaju et al., 2021).

The target population consisted of 156 individuals involved in financial management, reporting, and oversight at KCCA. This population included finance officers at headquarters and divisional levels, accountants, internal auditors, budget officers, division administrators, and members of the authority council's finance committee (Anwar et al., 2022). Using Slovin's formula with a 5% margin of error, a sample size of 92 respondents was determined. Stratified random sampling was employed to ensure proportional representation across KCCA's five divisions and headquarters, while purposive sampling selected 18 key informants based on their strategic positions and experience in financial management and decentralization implementation (Gunto Lu et al., 2013).

Data collection utilized structured questionnaires and semi-structured interview guides as primary instruments. The questionnaire comprised 52 items organized into sections measuring fiscal decentralization dimensions including revenue autonomy, expenditure discretion, intergovernmental transfers, and financial management capacity, as well as financial reporting quality indicators such as IPSAS compliance, timeliness, completeness, accuracy, and transparency (A & Ahmed, 2019). Questions employed five-point Likert scales ranging from strongly disagree to strongly agree. The instrument underwent pilot testing with 12 finance staff from Mukono Municipal Council to assess

validity and reliability, yielding a Cronbach's alpha of 0.832, indicating satisfactory internal consistency (Jallow et al., 2022).

Quantitative data analysis was conducted using Statistical Package for Social Sciences (SPSS) version 26 (Nelson et al., 2022). Descriptive statistics including frequencies, percentages, means, and standard deviations characterized respondent profiles and study variables. Pearson product-moment correlation coefficient was computed to determine the strength, direction, and significance of relationships between fiscal decentralization components and financial reporting quality dimensions. Multiple linear regression analysis assessed the predictive power of fiscal decentralization on reporting quality while controlling for potential confounding variables such as staff qualifications and organizational tenure (Nelson et al., 2023). Qualitative data from key informant interviews were transcribed verbatim, coded inductively and deductively, and subjected to thematic content analysis to extract patterns, themes, and contextual insights that complemented quantitative findings.

Ethical protocols were rigorously observed throughout the research process. Authorization was obtained from KCCA management and the university's institutional review board. Respondents received detailed information about the study's purpose and provided written informed consent before participation. Confidentiality was maintained through anonymization of responses, and participants retained the right to withdraw without consequences.

### **3.0 Results and Discussion**

The study achieved a response rate of 90.2% with 83 out of 92 questionnaires completed and returned. The findings demonstrated significant relationships between fiscal decentralization and financial reporting quality at KCCA.

#### **3.1 Descriptive Statistics**

Table 1 presents descriptive statistics for fiscal decentralization and financial reporting quality variables.

**Table 1: Descriptive Statistics for Fiscal Decentralization and Financial Reporting Quality**

<b>Variable</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Interpretation</b>
Revenue Autonomy	3.24	0.89	Moderate-High
Expenditure Discretion	3.18	0.94	Moderate-High
Intergovernmental Transfers	2.96	1.02	Moderate
Financial Management Capacity	2.78	0.97	Moderate
Overall Fiscal Decentralization	3.04	0.83	Moderate-High
IPSAS Compliance	2.89	0.91	Moderate
Timeliness of Reports	2.67	1.04	Moderate
Completeness of Information	2.94	0.88	Moderate
Accuracy and Reliability	3.11	0.86	Moderate-High
Transparency and Disclosure	2.82	0.93	Moderate
Overall Reporting Quality	2.89	0.81	Moderate

Scale: 1.00-1.80 = Very Low; 1.81-2.60 = Low; 2.61-3.40 = Moderate; 3.41-4.20 = High; 4.21-5.00 = Very High

**Source: Primary Data, 2025**

The descriptive statistics presented in Table 1 showed that the components of fiscal decentralization were implemented at moderate to moderate-high levels, with noticeable differences across dimensions. Revenue autonomy recorded a mean score of 3.24 with a standard deviation of 0.89, indicating that local governments moderately to highly exercised control over their revenue sources, although perceptions among respondents varied. Expenditure discretion attained a mean of 3.18 and a standard deviation of 0.94, suggesting that spending authority was moderately high, but with some inconsistency in its application (Julius et al., 2024). Intergovernmental transfers registered a mean of 2.96 and a relatively higher standard deviation of 1.02, implying that transfers were moderately adequate, though respondents differed considerably in their views (Julius & Kazaara, 2025). Financial management capacity recorded a mean score of 2.78 with a standard deviation of 0.97, reflecting a moderate level of institutional and technical capacity to manage financial resources, with observable variation across entities. Overall fiscal decentralization achieved a mean of 3.04 and a standard deviation of 0.83, confirming that fiscal decentralization was perceived to be at a moderate-high level overall (Julius & Matovu, 2025).

With regard to financial reporting quality, IPSAS compliance recorded a mean of 2.89 and a standard deviation of 0.91, indicating moderate adherence to international public sector accounting standards. Timeliness of reports registered a mean score of 2.67 with a relatively high standard deviation of 1.04, suggesting that financial reports were produced within acceptable timeframes at a moderate level, but with substantial variability among respondents (Julius & Kazaara, 2025). Completeness of information attained a mean of 2.94 and a standard deviation of 0.88, implying that financial reports moderately captured all required information. Accuracy and reliability recorded a mean of 3.11 with a standard deviation of 0.86, reflecting a moderate-high level of correctness and dependability of reported financial information (Alex & Julius, 2024). Transparency and disclosure achieved a mean of 2.82 and a standard deviation of 0.93, indicating moderate openness in financial reporting practices. Overall financial reporting quality recorded a mean score of 2.89 and a standard deviation of 0.81, suggesting that the general quality of financial reporting was moderate and relatively consistent across respondents.

**3.2 Correlation Analysis**

Table 2 displays correlation coefficients between fiscal decentralization components and financial reporting quality.

**Table 2: Correlation Between Fiscal Decentralization and Financial Reporting Quality**

Variable	Financial Reporting Quality	Sig. (2-tailed)
Revenue Autonomy	0.687**	0.000
Expenditure Discretion	0.664**	0.000
Intergovernmental Transfers	0.542**	0.000



Financial Management Capacity	0.708**	0.000
Overall Fiscal Decentralization	0.731**	0.000

\*\*Correlation is significant at the 0.01 level (2-tailed)

**Source: Primary Data, 2025**

The correlation analysis presented in Table 2 revealed positive and statistically significant relationships between fiscal decentralization components and financial reporting quality. Revenue autonomy exhibited a strong positive correlation with financial reporting quality ( $r = 0.687, p < 0.01$ ), indicating that greater control over revenue sources was associated with improved reporting quality. Expenditure discretion also showed a strong and significant relationship with financial reporting quality ( $r = 0.664, p < 0.01$ ), implying that increased spending autonomy enhanced the quality of financial reports. Intergovernmental transfers demonstrated a moderate positive and significant correlation with financial reporting quality ( $r = 0.542, p < 0.01$ ), suggesting that predictable and adequate transfers contributed to better reporting outcomes, though to a lesser extent than other components. Financial management capacity recorded a strong positive and significant relationship with financial reporting quality ( $r = 0.708, p < 0.01$ ), highlighting the critical role of technical and institutional capacity in producing high-quality financial reports.

**3.3 Regression Analysis**

Table 3 presents regression results demonstrating the predictive relationship between fiscal decentralization and reporting quality.

**Table 3: Regression Analysis Results**

Model	R	R Square	Adjusted R Square	Std. Error
1	0.731	0.534	0.527	0.556

**Source: Primary Data, 2025**

The correlation analysis revealed a strong positive relationship between fiscal decentralization and financial reporting quality ( $r=0.731, p<0.01$ ), indicating that higher levels of fiscal decentralization were associated with improved financial reporting standards at KCCA. The regression model demonstrated that fiscal decentralization accounted for 53.4% of variance in financial reporting quality ( $R^2=0.534, p<0.001$ ), suggesting that while fiscal decentralization was a major determinant, other factors such as political interference, technological infrastructure, and organizational culture contributed 46.6% to reporting quality variations.

**ANOVA Results**

Variable	$\beta$	t	Sig.
Revenue Autonomy	0.412	4.876	0.000
Expenditure Discretion	0.368	4.234	0.000
Financial Management Capacity	0.289	3.456	0.001

**Source: Primary Data, 2025**



Among fiscal decentralization dimensions, revenue autonomy emerged as the strongest predictor of reporting quality ( $\beta=0.412$ ,  $p<0.001$ ), followed by expenditure discretion ( $\beta=0.368$ ,  $p<0.001$ ) and financial management capacity ( $\beta=0.289$ ,  $p<0.01$ ). These findings suggested that when KCCA exercised greater control over revenue generation and expenditure allocation, accompanied by adequate financial management capacity, financial reporting quality improved significantly. Intergovernmental transfers, while positively correlated, did not emerge as a significant predictor in the regression model, possibly because transfers came with reporting requirements imposed externally rather than internally driven quality improvements.

Qualitative insights from key informants corroborated these statistical findings. A senior finance officer noted that "increased revenue autonomy has forced us to improve our accounting systems because we are directly accountable to taxpayers and the council." Division administrators reported that expenditure discretion enhanced budgetary discipline and reporting accuracy because they bore direct responsibility for resource allocation decisions. However, respondents also highlighted challenges including inadequate financial management training, limited automation of financial systems, and coordination difficulties between headquarters and divisions. One internal auditor observed that "while decentralization has improved ownership of financial processes, gaps in technical capacity sometimes undermine the quality of reports produced."

#### **4.0 Conclusions**

The study concluded that fiscal decentralization significantly and positively influenced the quality of financial reporting at Kampala City Council Authority. The strong correlation coefficient ( $r=0.731$ ) and substantial explained variance (53.4%) demonstrated that fiscal decentralization constituted a critical determinant of financial reporting standards. Revenue autonomy emerged as the most influential component, confirming theoretical propositions that fiscal responsibility enhanced accountability when entities controlled their resource mobilization and faced direct consequences for financial performance.

The moderate levels observed for both fiscal decentralization (Mean=3.04) and financial reporting quality (Mean=2.89) indicated that while KCCA had made progress in implementing decentralization reforms, significant room for improvement remained. The relatively lower scores for financial management capacity (Mean=2.78) and timeliness of reports (Mean=2.67) highlighted specific areas requiring urgent attention. These findings suggested that fiscal decentralization's potential benefits for reporting quality could only be fully realized when accompanied by adequate institutional capacity, technological support, and skilled human resources.

The study's findings aligned with fiscal federalism theory and new public management principles, which posited that decentralization enhanced efficiency and accountability through clearer assignment of responsibilities and direct stakeholder oversight. However, the results also underscored the importance of capacity building as a complementary factor, consistent with contingency theory's assertion that organizational outcomes depend on the fit between structural arrangements and supporting capabilities. The positive relationship observed at KCCA demonstrated that fiscal

decentralization, when properly implemented with supporting systems, could serve as a catalyst for improved financial governance in urban local governments.

#### **5.0 Recommendations**

Based on the empirical findings and their implications, the following recommendations were proposed to enhance the relationship between fiscal decentralization and financial reporting quality at KCCA:

#### **5.1 Strengthening Financial Management Systems and Internal Controls**

KCCA should undertake comprehensive strengthening of financial management systems to support decentralized operations. This included developing standardized accounting procedures applicable across all divisions, implementing robust internal control frameworks that ensured segregation of duties and authorization protocols, and establishing regular financial management audits to identify and address systemic weaknesses. Standard operating procedures should be documented, disseminated, and enforced through performance management systems that held officers accountable for compliance.

#### **5.2 Investing in Continuous Capacity Building Programs**

Given that financial management capacity significantly predicted reporting quality, KCCA should prioritize systematic capacity development initiatives. The authority should establish a structured training program covering IPSAS standards, financial reporting requirements, budget preparation and execution, and audit procedures. Training should target all levels of financial staff across headquarters and divisions. Professional certification programs should be supported through scholarships, and knowledge management systems should facilitate peer learning and best practice sharing. Recruitment policies should emphasize appropriate professional qualifications for financial positions.

#### **5.3 Implementing Integrated Financial Management Information Systems**

KCCA should invest in modern financial management information systems that automated financial transactions, reporting, and consolidation across divisions. An integrated system would enhance data accuracy, reduce processing time, improve transparency through real-time access to financial information, and facilitate compliance with reporting standards. The system should interface with revenue collection platforms, procurement systems, and payroll to ensure comprehensive financial data capture. Implementation should include adequate change management and user training to ensure effective adoption.

#### **5.4 Enhancing Revenue Autonomy and Own-Source Revenue Mobilization**

Building on the finding that revenue autonomy strongly predicted reporting quality, KCCA should intensify efforts to expand its revenue base. This included comprehensive revenue mapping to identify untapped sources, strengthening revenue collection systems through technology integration and enforcement mechanisms, and advocating for policy reforms that increased local tax handles. Enhanced revenue autonomy would strengthen accountability linkages between resource mobilization, utilization, and reporting, thereby incentivizing quality financial reporting.

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