ORGANIZATIONAL DETERMINANTS OF INTEGRATED FINANICIAL MANAGEMENT INFORMATION SYSTEM IMPLEMENTATION: IN THE CASE OF FEDERAL POLICE COMMISSION HEADQUARTERS

By:

BETELEHEM SINTAYEHU

A Thesis Submitted to the Department of Accounting and Finance, College of Business and Economics, Addis Ababa University in Partial Fulfillment of the Requirements for the Degree of Master of Science (MSc) in Accounting and Finance.

May, 2026

Addis Ababa, Ethiopia

ADDIS ABABA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS
DEPARTMENT OF ACCOUNTING AND FINANCE

ORGANIZATIONAL DETERMINANTS OF IFMIS IMPLEMENTATION :IN THE CASE OF FEDERAL POLICE COMMISSION HEADQUARTERS

A Thesis Submitted to the Department of Accounting and Finance, College of Business and Economics, Addis Ababa University in Partial Fulfillment of the Requirements for the Degree of Master of Science (MSc) in Accounting and Finance.

By
Betlehem Sintayehu

Advisor: Dr. Takele Fufa

Addis Ababa, Ethiopia
May, 2026

ADDIS ABABA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS

DEPARTMENT OF ACCOUNTING AND FINANCE

ORGANIZATIONAL DETERMINANTS OF IFMIS IMPLEMENTATION : IN THE CASE OF FEDERAL POLICE COMMISSION HEADQUARTERS

By**:** Betlehem Sintayehu

A Thesis Submitted to the Department of Accounting and Finance, College of Business and Economics, Addis Ababa University in Partial Fulfillment of the Requirements for the Degree of Master of Science (MSc) in Accounting and Finance

Advisor: Dr. Takele Fufa

Addis Ababa, Ethiopia

May, 2026

DECLARATION

I Betlehem Sintayehu, declare this work entitled "Organizational Determinants of IFMIS Implementation Efficiency: Evidence from The Federal Police Commission Headquarters " to be my own composition and has not been submitted, wholly or partly, for any degree or academic qualification either in this university or elsewhere. Besides, I declare that all the sources used during the research have been properly acknowledged and cited.

Name: Betlehem Sintayehu

Signature: _____  _____

Date: _____June 2026 _____

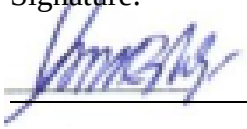
APPROVAL

ADDIS ABABA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS
DEPARTMENT OF ACCOUNTING AND FINANCE

This is to certify that the thesis prepared by Betlehem Sintayehu entitled "Organizational Determinants of IFMIS Implementation Effectiveness: Evidence from The Federal Police Commission Headquarters" submitted in partial fulfillment of the requirements for the Degree of Master of Science (MSc) in Accounting and Finance complies with the regulations of the University and meets the accepted standards with respect to originality and quality.

Approved by the Examining Board

Advisor:	Signature:	Date:
Dr. Takele Fufa		June 2026
Internal Examiner:	Signature:	Date:
Mekonnen		June 2026
External Examiner:	Signature:	Date:
Degefa Duressa (PhD)		June 2026

ACKNOWLEDGEMENT

First of all, I want to thank God for giving me the strength wisdom care, and endurance to complete this thesis and my entire academic path. In addition, I wish to thank my supervisor, Dr. Takele Fufa, for his priceless mentoring, faultless commentary, unceasing inspiration, and kind support throughout the study. It was his sharp advice and scholarly guidance that the thesis got to be finished successfully. My sincere thanks are due to the Addis Ababa University, Department of Accounting and Finance which provided an academic atmosphere and infrastructural support that formed the backbone of this research.

I extend my gratitude to the Federal Police Commission management and staff members for their cooperation and readiness to share crucial information during the data collection phase. My thanks also go to my family, friends, and colleagues whose moral support, encouragement, patience, and understanding have kept me going throughout my study period.

TABLE OF CONTENTS

Contents **Page**

ACKNOWLEDGEMENT i

TABLE OF CONTENTS ii

CHAPTER ONE 1

INTRODUCTION 1

1.1 Background of the Study 1

1.2 Statement of the Problem 2

1.3 Objectives of the Study 5

1.3.1 General Objective 5

1.3.2 Specific Objectives 5

1.4 Research Questions 5

1.5 Significance of the Study 6

1.6 Scope and Limitations of the Study 7

1.6.1 Scope of the Study 7

1.6.2 Limitations of the Study 7

1.7 Organization of the Study 8

CHAPTER TWO 9

REVIEW OF RELATED LITERATURE 9

2.1 Introduction 9

2.1.1 Conceptual review 9

2.1.2 Concept of IFMIS 9

2.1.3 Theorizing the nexus between IFMIS and organizational determinants of IFMIS implementation effectiveness measures 10

2.1.3.1 ICT Infrastructure 10

2.1.3.2 Top Management Commitment 11

2.1.3.3 Staff Capacity and Building 13

2.1.3.4 Change of management 13

2.1.3.5 Implementation Effectiveness 14
2.2 Theoretical literature 15
2.2.1 Innovation Diffusion Theory (IDT) 15
2.2.2 Technology-Organization-Environment (TOE) Framework 17
2.2.3 Neo-Institutional Theory (NIT) 18
2.2.4 Integration of Theoretical Perspectives 19
2.3 Empirical Review of IFMIS Implementation Effectiveness 19
2.3.1 Global Context 19
2.3.2 African Context 20
2.3.3 Ethiopian Context 21
2.4 Identified Research Gaps 23
2.4.1 How This Study Fills the Existing Gaps 24
2.5 Conceptual framework 24
Figure 2.1: Conceptual framework (Own constructs from Empirical review (2026)) 25
CHAPTER THREE 25
RESEARCH METHODOLOGY 26
3.1 Introduction 26
3.2 Study Area 26
3.3 Research Design and Approach 26
3.3.1 Research Design 26
3.3.2 Research Approach 27
3.4 Target Population 28
3.5 Sample Size and Sampling Techniques 28
3.5.1 Sample Size Determination 28
3.5.2 Sampling Method 29
3.6 Sources of Data 30
3.7 Data Collection Instruments 30
3.7.1 Questionnaire 30

3.7.2 Key Informant Interview (KII) 30
3.7.3 Data Collection Procedures 31
3.8 Validity and Reliability 31
3.8.1 Reliability 31
3.9 Methods of Data Analysis 32
3.9.1 Quantitative Data Analysis 32
3.9.1.1 Descriptive Statistics Data Analysis 32
3.9.1.2 Inferential Statistics Data Analysis 33
3.9.1.3 Correlation Analysis 33
3.9.1.4 Multiple Linear Regression Analysis 33
3.10 Ethical Considerations 35
CHAPTER FOUR 36
RESULTS AND DISCUSSIONS 36
4.1 Introduction 36
4.2 Background of the respondents 36
4.3 Organizational determinants of the Effectiveness of IFMIS implementation at Ethiopian federal police headquarters 38
4.3.1 ICT infrastructure contribution on the implementation of IFMIS effectiveness 38
4.4 Regression analysis 56
4.4.1 Diagnostic Tests for Regression Assumptions 56
CHAPTER FIVE 64
SUMMARY CONCLUSION AND RECOMMENDATIONS 64
5.1 Introduction 64
5.2 Summary of major findings 64
5.3 Conclusions 65
5.4 Detailed Recommendations 65
5.4.1 Improve ICT infrastructure 65
5.4.2 Strengthen management support 65
5.4.3 Build user capacity and training 66

5.4.4 Improve organizational arrangements 66
5.4.5 Policy and system improvements 66
5.5 Contribution of the Study 66
5.6 Limitations of the Study 67
5.7 Recommendations for Future Research 67
References 68
Appendix 72
Purpose of the Questionnaire 73
Instructions for Respondents 73
Section A: General Information 74
Section B: ICT Infrastructure 75
Section C: Top Management Support 75
Section D: User Capacity and Competency (Training & Skills) 76
Section E: Change Management 76
Section F: Organizational Culture and Structure 76
Section G: IFMIS Implementation Effectiveness 77
Section H: Open-Ended Questions 77
Section A: Background Information 79
Section B: ICT Infrastructure 79
Section C: Top Management Support 80
Section D: User Capacity and Competency (Training & Skills) 80
Section E: Change Management 80
Section F: Organizational Culture and Structure 80
Section G: IFMIS Implementation Effectiveness 81
Section H: Overall Challenges and Recommendations 81

LIST OF TABLE

Table 1: KII Participants 35

Table 4.1 respondents' characteristics 36

Table 4.2 Assessment of the Contribution of ICT Infrastructure to IFMIS Implementation Effectiveness 39

Table 4.3 Assessment of IFMIS on the top management 42

Table 4.4 Assessment of IFMIS on the user capacity and competency 44

Table 4.5 Assessment of IFMIS change management 47

Table 4.6 Assessment of IFMIS on the organizational culture and structure 49

Table 4.7 Assessment of IFMIS implementation effectiveness 51

Table 4.8, correlation analyses 53

Table 4.9 Durbin–Watson Test 57

Table 4.10: Tests of Normality of Regression Residuals 60

Table 4.11: Regression Model Summary 61

Table 4.12: ANOVA for Regression Model 61

Table 4.13: Regression Coefficients (with Collinearity Statistics) 62

ABSTRACT

The Integrated Financial Management Information System (IFMIS) is a key public financial management reform initiative aimed at improving transparency, accountability, efficiency, and financial reporting within public sector institutions. Despite the implementation of IFMIS across Ethiopian public organizations, variations in implementation effectiveness persist due to organizational factors. This study examined the organizational determinants influencing IFMIS implementation at the Ethiopia's Federal Police Commission Headquarters. The study employed a mixed-methods approach using descriptive and explanatory research designs. Primary data were collected through structured questionnaires and key informant interviews. A sample of 178 respondents was selected from a target population of 273 employees using simple stratified sampling, while key informants were selected purposively. Quantitative data were analyzed using descriptive statistics and multiple linear regression analysis with SPSS, whereas qualitative data were analyzed thematically. The descriptive results indicated that respondents generally perceived organizational factors as important contributors to IFMIS implementation. The overall mean scores were 3.68 for training and user competency, 3.69 for change management practices, 3.69 for organizational culture and structure, and 3.94 for IFMIS implementation, all of which were statistically significant($p<0.001$). The regression analysis revealed that organizational determinants had a significant positive effect on IFMIS implementation. These findings indicate that improvements in organizational culture, technological infrastructure, managerial commitment, employee competency, and change management practices significantly enhance the effectiveness of IFMIS implementation. The study concludes that organizational factors play a decisive role in determining the success of IFMIS implementation within the Federal Police Commission Headquarters. The study recommends strengthening organizational culture, improving ICT infrastructure, enhancing leadership commitment, expanding employee training programs, and institutionalizing effective change management strategies to maximize the benefits of IFMIS and improve public financial management performance.

Keywords: IFMIS, Organizational Determinants, Federal Police Commission**,** Ethiopia.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Public financial management (PFM) reform in developing countries that is encompassing many processes, public sector administration, and institutions often depends on central technical innovation to IFMIS: an integrated financial management information system. As the United Nations Development Program (UNDP), an IFMIS is computerized information system that automates the basic processes of public expenditure management, including budgeting accounting reporting, treasury and cash management, and expenditure control and commitment control (Heeks, 2022; Rodin-Brown, 2021). For IFMIS, the impact of organizational and institutional setup plays a bigger role than the technical infrastructure.

So, the Technology Acceptance Model (TAM), presented by Fred Davis in 1989, can be applied to analyze the acceptance of this organizational transformation (Davis, 1989). In TAM the perceived usefulness of a given technology together with the perceived ease of use determine whether a potential user will adopt this innovation. The UTAUT applied when talking about organizational changes stress the significance of performance expectancy, facilitating conditions and social influence for the acceptance of new organizational systems (Venkatesh et al. 2003). The Public Sector Information Systems Success Model, adds what comes next points; that system quality, information quality, and user satisfaction, lead to the successful achievement of the benefits of the information systems for the organization (Sharma, 2007).

Finally, following the explanation of Institutional Theory on the motivation of government organizations to reform, external institutional forces shape these organizations; i) coercive pressure by central governments and world institutions, ii) mimetic pressures by other countries, andiii) normative expectations towards modernization (World Bank, 2024; International Monetary Fund, 2025). These various theoretical systems highlight Truth is successful integration of an IFMIS is not solely reliant on the characteristics of the technology but also on organizational, managerial, and institutional factors.

International experience on IFMIS implementation has been mixed. While IFMIS has helped for better financial reporting and expenditure management in developed countries of United Kingdom, Australia, and Canada (Ouda & Mohamed, 2022), the studies (ibid) have also demonstrated that it can require unrelenting management leadership, organizational reforms and capacity building. In many other developing countries, implementation challenges continue to be formidable despite huge investments. Evidence from Asian and African countries suggest the importance of organizational factors was found to outweigh technical aspects for the success of implementation. Factors like limited organizational capacity, suboptimal institutional coordination and lack of user acceptance were detrimental to the impacts of IFMIS reform processes, as research from India and Indonesia. (Srivastava &P.; Sharma, 2023; Prasetyo &P.; Setiawan, 2022).

Also, the findings of studies conducted in Kenya Ghana South Africa, and Tanzania have reported lack of capacity, staff turnover, change resistance and change management as the significant factors affecting implementation successfully (Mwangi & Mwirigi, 2021; Ngulube & Ndlovu, 2023; Ameyaw et al. 2022; Mushi & Kipemba, 2024). Yet, although such findings are reflective, they read on general issues of the national PFM reforms with few references to security institutions with their peculiar working arrangements.

In Ethiopia, IFMIS implementation has been one of the initiatives within the overall public financial management reforms supported by the Ministry of Finance and international development partners. As a result, expenditure control and financial reporting at the federal level have been strengthened and enhanced. But, due to varying organizational capacity, leadership motivation and employee preparedness, the levels of intervention success differ among public institutions (Ministry of Finance, 2024; World Bank, 2024).

1.2 Statement of the Problem

Like other organizations established by the Ethiopian Federal Government, the Federal Police Commission is obliged to adopts the IFMIS in the federal public financial management reform plan. The IFMIS introduction in the Headquarters of the Federal Police Commission (FPC) has been taking place for many years, and it aims at replacing existing manual financial management

practices of the Commission through the automation of financial management functionality with the objective of promoting efficiency, transparency and accountability in the management of public resources of the Commission (Federal Police Commission, 2024).

Yet, the implementation of IFMIS has had mixed results at FPC Headquarters. Although there is system infrastructure and dedicated technical support, the utilization has not been as high as anticipated. An internal audit report and review missions have found that some modules are not being fully used, data quality remains a challenge, and some business processes are still being performed outside the system (Federal Police Commission Internal Audit, 2025; Ministry of Finance, 2024). The organizational system of the Federal Police Commission offers unique challenges for the IFMIS. As a security institution, the FPC will be situated in a command-and-control environment in which authority is highly centralized.

The Commission staffs have various levels of experience with financial management and computerized information systems (the Federal Police Commission, 2025). It is Because of this necessary in view to analyze the organizational factors influencing the effective implementation of IFMIS at the Federal Police Commission. It is because a significant portion of public resources is spent by the Commission. Efficient public financial management, that means, can serve to enhance the use of the resources in a cost-effective and accountable manner. The IFMIS is an important tool for this end. Its effective use yet is dependent on context.

Secondly, the unique organizational features of the Federal Police Commission (hierarchical structure, security mission and operational requirements) may impact implementation of PFM reforms in diverse ways from civilian government organizations. Spotlighting the relevant contextual factors can facilitate development of appropriate implementation approaches to the Commission. Third, Truth is this research takes place at the same time as the PFM reform agenda being implemented by the MOF, which is led by an IFMIS development and optimization and institutional capacity building objective (Ministry of Finance, 2014), could provide insight on potential political and organizational factors impacting IFMIS effectiveness in the FPC Headquarters that could be helpful for policy making and implementation of its broader reform program. Fourth, the Federal Police Commission (FPC) Headquarters, is the Commission's service center responsible for activities across the country.

The success of the IFMIS at headquarters will probably have implications on the management of funds at regional and district level. Unraveling determinants at headquarters level can provide useful lessons for enhancing IFMIS use within the Commission (Federal Police Commission, 2025; Ministry of Finance, 2024). This study will try to overcome the multi-layered problems. The first is there is little existing empirical evidence on the organizational factors of IFMIS success implementation in Ethiopian security institutions.

Although the international literature points to organizational factors as key variables of IFMIS success, how to apply the finding to Ethiopian institutional works to so need further empirical research (Heeks, 2022; Rodin-Brown, 2021). Secondly, the correlations identified among particular variables such leadership support, user capacity, org culture, change management processes, and facilitating conditions and IFMIS implementation success at FPC Headquarters have not been statistically studied (Venkatesh et al. 2003; DeLone & McLean, 2003). Third, the organizational context of the Federal Police Commission has distinctive features that might mitigate the impact of organizational factors on the effectiveness of IFMIS. Fourth, there is an apparent discrepancy between the conceptual design of IFMIS, which was to be an integrated, one-stop shop for all the country's financial management needs and the reality of how is being used by the FPC Headquarters. This is largely due to organizational and behavioral factors which would be studied systematically.

Existing studies on IFMIS implementation in Ethiopia (World Bank, 2023 and the Ministry of Finance, 2024) have been limited to studies on the PFM reform process at the federal level and the overall results of those reforms. These reports do not provide much information on the extent of implementation of the reform at individual institutional levels. The literature on IFMIS implementation in developing countries has identified several organizational factors influencing success, mostly senior management commitment, employee skills, change management and institutions' affinity (Dener, Watkins, & Dorotinsky, 2021; Heeks, 2022). How far these factors influenced IFMIS implementation in Ethiopia (public sector) and in particular security institutions would need to be confirmed empirically.

The study is initiated by the recognition that IFMIS is critically necessary for strengthening financial management ,transparency, and accountability at the federal police commission

headquarters,yet no empirical research has been conducted to examine the organizational determinants affecting its implementation in this unique security institution , as existing local studies have focused exclusively on civilian ministries and general public institutions using quantitative approaches, leaving a significant contextual and methodological gap that this study addresses.

1.3 Objectives of the Study

1.3.1 General Objective

The general objective of the study is to investigate the organizational determinants affecting the success of IFMIS implementation at the Federal Police Commission headquarters.

1.3.2 Specific Objectives

The specific objectives of this study were:

1. To assess the ICT infrastructure effect on IFMIS implementation effectiveness at the Federal Police Commission Headquarters.
2. To examine the top management support role on IFMIS utilization and effectiveness within the Federal Police Commission Headquarters.
3. To determine user capacity impact in facilitating successful IFMIS implementation at the Federal Police Commission Headquarters.
4. To analyze change management contribution on the IFMIS implementation effectiveness at the Federal Police Commission Headquarters.
5. To evaluate the organizational culture influence on the IFMIS implementation effectiveness at the Federal Police Commission Headquarters.
6. To identify recommendation and recommendations on the IFMIS implementation effectiveness at the Federal Police Commission Headquarters.

1.4 Research Questions

The research questions of this study were:

1. What is the effect of ICT infrastructure for the successful implementation of IFMIS at Federal Police Commission Headquarters?

2. How does top management support influence on the IFMIS implementation at the Federal Police Commission Headquarters?
3. To what extent does staff competency and training contribute to the effective adoption and implementation of IFMIS at the federal police commission headquarters.
4. What is the contribution of change management practices for the effective adoption and implementation of the IFMIS by the Federal Police Commission Headquarters?
5. How did Organizational Culture influence the Implementation Effectiveness of the IFMIS at Federal Police Commission Headquarters?
6. What are the major challenges for the successful implementation of IFMIS at Federal Police Commission Headquarters?

1.5 Significance of the Study

This study will contribute to the field of information systems implementation theories by combining TAM and RBV. So, it will be useful to help account for the influence of organizational resources and conditions on user acceptance and successful usage of IFMIS. And, it will add to the literature by identifying security sector organizational culture as a key thing to describe the success of system implementation which has not been well highlighted in previous research. This study will provide practical guidelines to managers and staff in the Federal Police Commission. It will clarify how organizational factors such as management support, existing skills, and change management influence IFMIS implementation. In this sense, practitioners will be able to refine training activities, perfect internal information flow, and increase leadership involvement for optimal use of the system. For policy makers and other government reform agencies, most of all the Ministry of Finance, it will provide evidences on the benefit of organizational readiness for successful IFMIS implementation. It will be a supporting tool for developing policies that do not only emphasize technology installation but also include capacity building, institutional coordination, and change management on all public organizations including security organizations. Based on the study findings, the study demonstrated that organizational dimensions had a substantial impact on IFMIS effectiveness at the Pakistan Federal Police Commission HQSC.

It revealed that better performance of the system was caused by increased leadership dedication, more competent users, positive organizational culture, and effective change management strategies.

1.6 Scope and Limitations of the Study

1.6.1 Scope of the Study

Geographic scope: The scope of the study was limited only to the Federal Police commission Headquarters in Addis Ababa, Ethiopia. So, other police commissions - regional police commissions, zonal police commissions, other security forces; for instance, Ethiopian National Defense Force, immigration authority etc. have not been covered.

Thematic Scope: The investigation focused on four organizational determinants in the conceptual setup namely: (a) top management support, (b) cultural context, and (d) Information Communication Technology infrastructure and their impact on the success of the Integrated Financial Management Information System (IFMIS) implementation at the Federal Police Commission Headquarters.

Analytical approach: Quantitative descriptive and explanatory approach was adopted for this study to determine the organizational determinants influencing the successful implementation of the IFMIS. Descriptive method of analysis was used to quantitatively determine the relationship between the Independent Variables (top management support, staff capacity, organizational culture and the infrastructure of the ICT) on the Dependent Variables (IFMIS implementation success).

1.6.2 Limitations of the Study

The study was limited to a single institution the federal police commission headquarters which restricts generalization to other security organization or public institutions . The cross sectional design captures perception s at one point in time ,preventing causal inferences.Access to sensitive documents and operational data was restricted due to the institutions security ,nature limiting triangulation with objective performance indicators.Respondent related issues including low participation willingness and potential social desirability bias from managerial staff,may have affected data quality.The study focused on selected organizational determinants excluding

other potential important variables such as cybersecurity readiness, government policy, and external influences. Finally time and resource constraints prevented comparative analysis across multiple institution.

1.7 Organization of the Study

There were five chapters in this thesis each one dedicated to a particularly aspect of the process of research. The research starting from the contextual background, the theories, to empirical study, and the final conclusion and recommendations.

Chapter one: introduced the context of the study. It gave background to the implementation of IFMIS in Ethiopia and in the Federal Police Commission; it set out the problem statement, research questions, and research objectives.

Chapter Two: This chapter traversed through the Theoretical and Empirical literature relevant to the success or otherwise of the implementation of IFMIS.

Chapter Three: This chapter detailed the research structure, and overall research design and methods. It included the research approach, research design and population, sampling approach, tools and procedures of data, procedures of data analysis (thematic analysis), ethical considerations, and the limitations of the research study.

Chapter Four: This chapter has reported the results and discussion of the study. The results obtained were analyzed and discussed thematically following the four organizations determinants in the conceptual structure.

Chapter Five: This chapter presented the conclusions and recommendations of the study. It summarized the key findings, drew overall conclusions regarding organizational determinants of IFMIS implementation effectiveness, and provided practical and policy recommendations aimed at improving IFMIS utilization.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

This chapter embarks on reviewing theoretical and empirical literatures as well as presents the conceptual framework of the study. under conceptual review, the study reviewed the conceptual definition of IFMIS. Under theoretical review, the study reviewed issues such as theorizing the nexus between IFMIS and organizational determinants of IFMIS implementation effectiveness measures. in addition, the study has also reviewed empirical literatures at the end, the study presents an analytical framework.

2.1.1 Conceptual review

This section provides definition and explanations of the key concepts underlying the study, including the meaning of IFMIS and the organizational determinants that influence its implementation effectiveness.

2.1.2 Concept of IFMIS

Dorotinsky, (2003) and Rozner, (2008) defined IFMS as an information system that tracks financial events and summarizes financial information (Addis, 2018). An integrated financial management information system (IFMIS) is a centralized registry of public sector revenues and expenditures that support the management of public sector budgetary, financial, and accounting operations (IDB, 2015). An IFMIS is a fiscal tool for the government that bundles all financial management functions into one suite of applications. It is an Information Technology (IT) based budgeting and accounting system designed to assist government entities on how to plan budget requests, spending their budgets, managing and reporting on their financial activities, and delivering services to the public more efficiently, effectively and economically (Chado, 2015).

Rodin-Brown (Rodin-Brown, 2008) also drew a summary of IFMIS as an information system which tracks events relating to financial expenditure and financial information summary (Ayoo, 2020). IFMIS supports adequate management reporting, policy decisions, fiduciary responsibilities and the preparation of auditable financial statements (Opiyo, 2017). Generally, it refers to the use of information and communications technology in financial operations to support management and budget decisions, fiduciary responsibilities, and the preparation of financial reports and statements (Opiyo, 2017). Today IFMIS is a common system across government institutions, including in the more ambitious schemes for federal, state and local governments (Marie, 2009).

This paper is based on three complementary theories underpinning the organizational factors affecting

2.1.3 Theorizing the nexus between IFMIS and organizational determinants of IFMIS implementation effectiveness measures

This part will discuss the variables, which related to the research title "Organizational determinants influencing the Successful Implementation of IFMIS". For each variable, the review will provide the critical summary of the findings published in peer-reviewed Journal articles, from 2017 to date. This part will discuss the variables, which related to the research title "Organizational Factors Influencing the Successful Implementation of IFMIS". For each variable, the review will provide the critical summary of the findings published in peer-reviewed Journal articles, from 2017 to date.

2.1.3.1 ICT Infrastructure

The term 'ICT infrastructure' refers to the ICT hardware software network systems, technical support arrangements that supports the operation of the IFMIS. This includes computers servers' networks of connected computers, power supply, maintenance arrangements and, technical support. ICT infrastructure is always listed as an important factor for the successful implementation of an IFMIS, though its significance is different in various contexts. A study carried out in Jimma District by Tibebu, Sultan and Alemayehu (2022) supports this assumption;

the study revealed a significant and positive relationship between ICT infrastructure and the IFMIS implementation.

The result of the research showed that poor technological infrastructure hampers the performance of the system regardless of other ystem conducive circumstances. The "poor infrastructure" at the Ethiopian Ministry of Finance, which affects IFMIS project performance as identified by Haile (2025), is found to be related to "complex ICT system and poor infrastructure, " indicating that the infrastructure problem in the Ethiopian country context should be viewed from both hardware (not enough computer terminals, unstable electricity supplies) and system (complex system interfaces, poorly integrated work flows) aspects. Gave additional background information on how ICT infrastructure fits into overall process,12mlaid place the success of an IFMIS center on the hard work of creating the necessary foundation, mostly building the Chart of Accounts (CoA) and TSA, before investing in technology.

This way pointing to potential need for IT infrastructure but also that it is insufficient unless you have the essential founding systems in place; even the most advanced technology will still provide false outputs. The International Monetary Fund (2006) state were so far the funding of the IFMIS is concerned, 'ministries still export data to spreadsheet applications then it is simply not possible to isolate technology failures from design failures". There are a number of issues that the literature on ICT infrastructure seems to miss. One is that there seems to be little discussion of the overall costs of owning infrastructure when, for instance, the costs of its maintenance, upgrades, and technical support are taken into account these can often exceed initial implementation budgets and/or assumptions.

Another issue is that infrastructure reliability (whether that refers to power internet etc.) and subsequent system utilization is rarely discussed. A third is the extent to which the problems of infrastructure are described through a top-down dichotomy (headquarters versus other organizations) or an inclusive description of management and other staff at varying levels.

2.1.3.2 Top Management Commitment

Commitment of top management. Support, vision, and leadership shown to the effort by the highest levels of management in the operating organization including, for example, commitment

of resources, strategic direction, support for change, and ongoing focus on progress. Numerous researches in various countries contexts have also shown top management commitment a critical factor to IFMIS implementation success. In an Ethiopian study in Jimma District, for example, by Tibebu, Sultan, and Alemayehu (2022) revealed that top management support was positively and quite a bit related to successful implementation of IFMIS using the regression analysis.

The research that targeted IFMIS users in three public sector offices was presented that the more the senior managers follow up and evaluate the progress of implementation, the more likely the system to be successfully implemented. Same here, another research was conducted by Haile (2025) on the Ethiopia Ministry of Finance which highlighted severe lack of top management involvement as a key ICP (IFMIS) project success factor. In the finding of Haile (2025), top manager's lack of follow-up in monitoring construction progress and low level of participation in system implementation caused delays, inefficiencies of resources, and reduced system utilization. This finding is also in line with public financial management literature pointed out that technological solution success depends on political will or executive management involvement.

The International Monetary Fund (2006) strengthened these conclusions when within their study of worldwide PFM reforms, they identified that effective IFMIS implementation were migrated through stages in the first instance to limited core controls decentralized approach that is dependent upon enlightened leadership decision-making of what should be introduced first. Although the positive relation between top management commitment and implementation success seems straightforward, what comes next limitations need to be acknowledged. First, researchers tend to measure commitment as a dichotomous variable (i.e., commitment/no commitment) rather than consider each element of commitment, i.e., strategic operational symbolic separately, as they may have different impacts (Tibebu, Sultan, & Alemayehu, 2022). Second, the direction of causality is unclear and does commitment lead to success or does early success generate further commitment? Research longitudinal studies are needed to determine the causal ordering. Third, few empirical studies have investigated how commitment is maintained over the long timeframes required of IFMIS implementations (up to several years).

2.1.3.3 Staff Capacity and Building

Staff capacity involves the knowledge, skills and competence for the effective use of the IFMIS. It involves: Technical skills: whether staff is skilled and knowledgeable in using the IFMIS; would require knowledge of the technical aspect of the system like how to use of the system, data entry, generate and interpret reports, etc.; The positive and significant association between staff capacity and IFMIS implementation success is further evidenced in a number of studies. For example, a study conducted on IFMIS implementation success in Jimma District, Ethiopia by Tibebu, Sultan and Alemayehu (2022) found staff capacity to have a positive and significant association. Based on his case studies at the public sector of Ethiopia, the study pointed that the weak skills level of the staff was one of the technological bottlenecks by which the provision of technological infrastructure alone could not lead to IFMIS successful implementation.

The experience in Tanzania is another very illustrative one. Chalu (2020), in a study which involved 163 local government authorities over a period of 11 years, concluded that in order for implementation of the modern financial system to influence the quality of financial reports, the capacity of system use (a measure equivalent to staff competency to use the relevant system features) must be accounted for in the analysis.

So, staff competency is not only a direct antecedent of system effectiveness, but also a moderator variable. Even if the evidence about staff capacity is quite unanimous, the existing literature on the issue reveals some gaps. To begin with, there is a rather narrow focus on the relative advantage of different kinds of training. Then, the link between staff attrition and IFMIS sustainability has been scarcely explored despite its importance for organizations in the public sector where rotation usually prevails (Chalu, 2020). Finally, few researches look at the synergies between capacity building and other organizational factors as top management support or quality of the ICT infrastructure.

2.1.3.4 Change of management

The issue of staff resistance can be considered as another obstacle to successful implementation of IFMIS based on evidence from various studies. In the study performed in Ethiopia, the impact of staff resistance was among the obstacles existing to Implementing IFMIS in public sector (Tefera and Otieno, 2024). The study was conducted in 12 different government bodies which

were federal level and the analysis results suggested that staff resistance was one of the impediments to the realization of the system. The result coincides with the literature review on change management which identified the human side of technology being the reason for failure in implementation rather than the ICT work itself. But in Jimma District of Ethiopia, the relationships of staff resistance with IFMIS implemented was found significant (though negative with coefficient value being negative) with that of implementation level of IFMIS (Tibebu, Sultan and Alemayehu, 2022).

In a study by Haile (2025) at the Ministry of Finance found that staff resistance was a factor in the performance of the IFMIS project and proposed a strategy of staff awareness creation to overcome resistance. They cite that information gaps caused oppositional attitude. Similar to case studies mentioned, literature is biased on the aspects of staff resistance on conceptual and methodological fronts. Conceptually, resistance is viewed as an individual psychological process; instead of a systemic response to the implementation process (Tefera & Otieno, 2024). From a methodological point of view, this bias is exemplified in that most of the studies used self-reported resistance measures (resistance may be under estimated due to social desirability bias). Few studies have analyzed how participative and directive implementation processes affect resistance.

2.1.3.5 Implementation Effectiveness

Existing researches on the impact of IFMIS have indicated inconsistent and inconclusive results. Apparently how successful IFMIS is, is largely influenced by the particular circumstance or the particular organization. A positive application of IFMIS in Ethiopia indicated by Tefera and Otieno (2024) could be due to improved transparency and accountability because of instant access of financial reports and data by system users which restricts the opportunities of frauds and misappropriations. This instantiates an ideal perception of IFMIS as PFM reform measure.

Wider research in Tanzanian found contrary evidence. Chalu (2020) analyzed the impact of IFMIS on financial reporting quality using a sample of 163 LGAs in Tanzania for 11 years period. After analyzing the impact of IFMIS on dimensions of financial reporting quality, the

researcher revealed that introduction of IFMIS improved the dimension of understandability and reliability of financial information quite a bit while there was not affect on relevance.

The IMF (2026) also established linkages between success and failure with consistent features of successful vs. non proven implementations, with successful examples including: extensive Chart of Account reformation in combination with budget classification; Treasury Single Account creation allowing all cash to be held centrally; and, sequential IFMIS installation starting with Fundamental Controls before moving onto Performance reporting. By 2022, IFMIS had access 416 sectors and hundreds of health and education facilities, plus the integrated components of procurement tax payroll ad banking.

Though, there is a lack of clarity on the conceptual definition and practical measurement of implementation effectiveness in the current documents. One reason seems to be that very many papers utilize perceived effectiveness measures (user satisfaction, perceived improvements), while only a few studies use more objective measures (transaction processing times, reconciliation accuracy, audit findings) (Chalu, 2020). First, even in the latter case, measurement periods are often only a few months long, while the benefits of the implementation of an IFMIS may be only obtained after years of relatively stable operation. Second, very few papers are addressing the potential unintended effects of IFMS such as work intensification, deskilling, and propagation of new errors.

2.2 Theoretical literature

2.2.1 Innovation Diffusion Theory (IDT)

Innovation Diffusion Theory (IDT), first created by Rogers (1995), is an attempt to explain how, why and at what rate new ideas and technology spread within a society. It will take into account users' acceptance of the innovation and behaviors and the organizational behavior that occurs during the implementation of the innovation. Based on Rogers (1995), five attributes of an innovation determine potential adoption: relative advantage; compatibility; complexity; trialability; and observability. Relative advantage refers to the degree to which an innovation is perceived superiority over the idea, practice, or object it replaces; Compatibility refers to the degree to which an innovation is perceived as consistent with the existing values, experiences,

and needs of potential adopters; Complexity refers to the degree to which an innovation is perceived as relatively difficult to understand or use; Trialability refers to the degree to which an innovation may be experimented with on a limited basis; and Observability refers to the degree to which the results of an innovation are visible to others.

Another aspect reinforced in the theory was the communication channels, awareness creation, leadership support and social systems as the vital factors influencing innovation diffusion and acceptance. It was very relevant and useful for the study because it explained the relationship between the adoption and spread of the use of IFMIS and users' perceptions of the system and the innovation's organizational context that determined the organization acceptance of the innovation.

The theory helped to enable the study objective aimed at examining the influence of top management support in the successful implementation of IFMIS since top management was expected to be change agents and opinion leaders influencing the employees' perceptions of IFMIS use. As noted by Rogers (1995), the leaders were the core communicators who championed the benefits of the innovation, assembled organizations' resources needed for innovation, and motivated the promotion of technology system diffusion within the organization. The theory also provided the theoretical justification for the study purpose investigating the influence of user capacity and skill on the success and importance of IFMIS, because IDT explained that innovations of high-perceived-complexity failed to be adopted. User training, technical support, and practical exposure to IFMIS lessened the perceived complexity and increased employees' confidence and capability in using IFMIS.

And, the two ideas of trialability and observability could effectively explain how the opportunity to trial and obvious advantages of the system would stimulate the employees to make use of the system. On top of that, the theory aided the research objective aimed at exploring the contribution of change management practices to successful IFMIS implementation as it placed importance to ways in which change management practices contribute to diffusion of innovations (IDT) by directing attention to formal communication channels and communication flows, creation of awareness and facilitation of change efforts".

Change management practices assisted the employees to accept the new systems and divided the resistance to change management practices. Lastly, IDT was pertinent in so far as it supported the study objective about the influence of organizational culture and structure on IFMIS implementation success as the theory maintained that the fit between the innovation and the organizational culture (values norms expectations and work procedures) was critical to its successful adoption; So, organizations with cultures that endorsed innovation, collaboration and learning were deemed to be more appropriate for the IFMIS.

2.2.2 Technology-Organization-Environment (TOE) Framework

Technology-Organization-Environment setup (TOE), researched by Tornatzky and Fleischer (1990), is a theoretical model that can clarify how technological dimension, organizational dimension and environmental dimension affect technology adoption and implementation success. TOE setup has three focuses as technological context, organizational context, and environmental context. Technological context refers to the level of technological infrastructure, technical expertise and compatibility within organization. Organizational context includes organizational structure, managerial support, human resource strength, communication systems, and organizational readiness. The environment context was anything outside the organization that influenced adoption of technologies such as government mandates competition professional norms, and institutional mandates.

The TOE structure offered an extensive but understandable organizational level perspective to knowledge about technology implementation processes. The TOE system had greatest relevancy to this study because it offered a complete explanation of the role played by technological, organizational, and environmental factors in the determination of IFMIS implementation success at the Federal Police Commission Headquarters. The structure also aided the study objective to gauge the role of top management support towards the effective implementation of IFMIS because the organizational context of the structure acknowledged leadership involvement, managerial structure, and organizational readiness as vital contributors to technology success in implementation. The system justified managerial involvement by recognizing that it enabled resource management, policy making, and institutional participation necessary for IFMIS success.

2.2.3 Neo-Institutional Theory (NIT)

The Neo-Institutional Theory (NIT), which is related to DiMaggio and Powell (1983) and Scott (2001), brings an explanation on how institutions respond to institutional pressures to achieve legitimacy and conformity with the environment where they operate. This theory suggests three crucial means of constituting institutional isomorphism: coercive, mimetic and normative. Coercive pressures are conditions of formal and informal pressures created by government and regulation. Mimetic pressures happen to an organization when the environment is uncertain and the other organizations in the field are successful; the organization imitates organization instead of creating its own adaptation in certain areas.

Normative pressures come from the dominant standards within a society generated by the changes in professional society, education system, that it is expected for a professional to meet the standards. Neo-Institutional Theory was used in this study because it somewhat provided a theoretical basis on explaining how institutional pressures affected the IFMIS implementation process within public sector organizations. The theory was also used for the study objective that investigated the effect of top management support on the success of IFMIS implementation as top management support emanated largely from coercive pressures related to government financial management reforms as well as directives from the Ministry of Finance that the organization adopted.

Because of this, the top management managers did support IFMIS implementation not just for the deliverables to the organization (efficiency) but rather for the organization to be received as being "legitimated" by the government and the reform agenda.

The theory also justified the study objective of assessing the impact of user capabilities and competencies on IFMIS implementation and usage since IRFMS users were incentivized to acquire the required level of skills and competencies due to institutional pressures from the public sector regulatory bodies. Besides, Neo-Institutional Theory justified the study objective of assessing the role of change management practices as a factor influencing successful IFMIS implementation because organizational change would be motivated by institutional pressures. Coercive pressures from the government, mimetic pressures from successful public sector

organizations and normative pressures from professional bodies would behaving enterprises to employ formal change management practices in the course of IFMIS migration.

The theory also helped to support the study purpose that sought to examine the effects of organizational culture and structure upon IFMIS implementation success because it did account for the determination of organizational structures, norms and cultures by institutional expectations and external pressures. It was able to account for the occurrence of decoupling where organizations would appear to have formally implemented IFMIS for external demands while not incorporating the system with its internal organizational routine (DiMaggio and Powell,1983).

2.2.4 Integration of Theoretical Perspectives

The three theories are not mutually exclusive but rather complementary in IFMIS implementation. IDT yields insight into organizational affairs at the individual level, TOE the level of the organizational department and NIT the institutional level at the macro level. Such multi-theoretic approach, sometimes called theoretical pluralism is commonly used in prior IFMIS literature (Chalu, 2020; Tetteh & Susuawu, 2022).

2.3 Empirical Review of IFMIS Implementation Effectiveness

2.3.1 Global Context

At the international level, the role of organizational factors in IFMIS success has been widely documented. Dener, Watkins, and Dorotinsky (2021) provided a comprehensive analysis of 25 years of World Bank experience, concluding that adequate ICT infrastructure, top management commitment, and user capacity are essential for system integration, financial reporting quality, and operational performance. Their study emphasized that technology alone is insufficient without corresponding organizational readiness.

Al-Mamary, Shamsuddin, and Aziati (2022) examined the role of top management support in information systems implementation success across multiple sectors. Using regression analysis, they found that leadership commitment, resource allocation, and strategic integration

significantly predict system effectiveness. The study highlighted that management support acts as a catalyst for user acceptance and sustained system utilization.

DeLone and McLean (2003, as updated in subsequent reviews) proposed the Information Systems Success Model, which identifies system quality, information quality, and user satisfaction as key determinants of implementation effectiveness. This model has been widely applied in IFMIS research, including studies by Chalu (2020) and Tetteh and Susuawu (2022), confirming that user satisfaction mediates the relationship between organizational factors and system success.

Awudu (2022) investigated IFMIS and public sector financial performance in developing countries. The study found that organizational capacity, institutional coordination, and user acceptance significantly outweigh technical aspects in determining implementation success. Evidence from India and Indonesia (Srivastava & Sharma, 2023; Prasetyo & Setiawan, 2022) further showed that limited organizational capacity and suboptimal coordination undermine IFMIS reform processes.

2.3.2 African Context

Across Africa, empirical evidence consistently demonstrates that organizational determinants—particularly change management, staff capacity, and ICT infrastructure—are critical for IFMIS effectiveness.

Chalu (2020) conducted a longitudinal study over 11 years involving 163 local government authorities in Tanzania. The research revealed that staff competency is not only a direct antecedent of IFMIS effectiveness but also a moderator variable. The introduction of IFMIS significantly improved the understand ability and reliability of financial information, though it had no effect on relevance. Chalu emphasized that capacity for system use must be accounted for when evaluating financial reporting quality.

Mushi and Kipemba (2024) examined leadership stability and IFMIS implementation effectiveness in Tanzania, finding that consistent top management support and low staff turnover

positively influence system performance. Conversely, frequent leadership changes disrupt implementation continuity.

In Kenya, Mwangi and Mwirigi (2021) identified lack of capacity, staff turnover, change resistance, and inadequate change management as significant barriers to successful IFMIS adoption. Similarly, Ngulube and Ndlovu (2023) in South Africa reported that capacity constraints and resistance to change remain major obstacles.

Ameyaw, Mensah, and Osei-Tutu (2022) studied organizational alignment and IFMIS effectiveness in Ghana. Their findings indicated that effective change management practices, clear communication, and employee involvement significantly enhance system adoption. Tetteh, Mensah, and Asare (2020) examined ICT infrastructure and integrated financial management systems across Africa, noting that infrastructure alignment with system requirements remains a persistent challenge. Tetteh and Mensah (2021) further emphasized that infrastructure alignment with public financial system efficiency is essential for developing economies.

Adedokun, Afolabi, and Olawale (2021) documented ICT infrastructure challenges in Sub-Saharan Africa, including inadequate hardware, unstable electricity, and poor connectivity, which undermine IFMIS performance. The African Development Bank (2025) confirmed that while progress has been made, infrastructure gaps and weak regulatory adherence continue to limit PFM reform outcomes.

2.3.3 Ethiopian Context

Empirical research within Ethiopia has identified key organizational determinants of IFMIS implementation success, although studies specific to security institutions remain limited.

Tibebu, Sultan, and Alemayehu (2022) conducted a study in Jimma District targeting IFMIS users in three public sector offices. Using regression analysis, they found that top management support, staff capacity, ICT infrastructure, and staff resistance to change all had significant relationships with IFMIS implementation. Specifically, managerial follow-up and evaluation were strongly associated with system success, while weak staff skills and poor infrastructure

were identified as technological bottlenecks. Staff resistance showed a significant negative relationship with implementation levels.

Haile (2025) assessed factors affecting IFMIS project performance at the Ethiopian Ministry of Finance. The study revealed that severe lack of top management involvement, staff resistance, lack of technical skills, complex ICT systems, and poor infrastructure were major impediments. Haile recommended creating awareness for top management, improving infrastructure, and enhancing employee technical skills. The study also noted that information gaps caused oppositional attitudes, highlighting the importance of communication.

Tefera and Otieno (2024) examined digital financial systems and accountability in East African public institutions, including Ethiopia. The study, conducted across 12 federal government bodies, found that IFMIS improved transparency and accountability through instant access to financial data, which restricts opportunities for fraud. However, staff resistance remained a significant obstacle to full system realization.

Gebre and Tegegn (2023) studied technology adoption in Ethiopian public sector organizations, finding that organizational culture, employee attitudes, and communication systems significantly influence technology acceptance. Their results align with the Innovation Diffusion Theory, showing that perceived compatibility and observability drive adoption.

Molla and Licker (2021) investigated e-government adoption in Ethiopia, identifying organizational and contextual factors—including ICT infrastructure, leadership support, and user training—as critical determinants. Kebede (2019) reported that weak coordination and bureaucratic systems negatively affect IFMIS implementation effectiveness in Ethiopian public institutions. Gebreeyesus (2021) documented technical support challenges in public sector digital transformation, noting that delayed support and lack of skilled ICT personnel hinder system utilization.

The Ministry of Finance (2024) acknowledged that varying organizational capacity, leadership motivation, and employee preparedness lead to differential success across public institutions. The World Bank (2024) similarly noted that while IFMIS has strengthened expenditure control

and financial reporting at the federal level, organizational factors remain decisive for institutional-level outcomes.

2.4 Identified Research Gaps

Even though there is a substantial literature on IFMIS implementation, some key research gaps were still apparent in the existing body of knowledge. First, there is a key contextual gap, as all research studies cited above were conducted at the ministry organizations or local government settings and no research studies was carried out at specialized security organizations like Federal Police Commission Head Quarters. The organizational environment of security institutions is very different from other public organizations, since security organizations operate in rigid hierarchy systems and placed in a different organ; having distinct responsibilities; use hierarchically structured central command system; and possess a different organizational culture, which could greatly affect the behavior of the employees, communication characteristics, decision making process, and the productivity of technological innovations, and because of this may affect the IFMIS implementation process differently. That means, results obtained from the Ministry and Local Governments might not fully reflect the reality of IFMIS implementation at the Federal Police Commission.

Secondly, some methodological weaknesses of the reviews were noted. First, majority of the reviews used cross-sectional research design (Tibebu, Sultan, & Alemayehu, 2022; Haile, 2025). This approach limited researches' ability to establish causal relationships among organizational variables or to understand the interaction and dynamic change of such organizational determinants during the implementation process.

Second, while quantitative survey methods adopted by most studies provided important information, the organizational realities and contextual experiences affecting IFMIS implementation success were often missed. Still, the integration of qualitative methods largely led to failure in depicting employees' values, institutional challenges, leadership issues and change management experiences. Thirdly, a conceptual gap was the failure of researchers to operationalize of their key study variables. Most also failed to capture the entire complexity of some constructs owing to unidimensional measurement. For example, top management commitment which influenced the outcome of the IFMIS implementation was often

conceptualized as one or the other (present or absent). This limited operationalization encompassed strategic operational motivational, symbolic, and mobilization of resources.

Finally, a similar measurement gap was found in previous IFMIS researches. Some researchers only relied on the perception and satisfaction of users themselves or their own opinion on IFMIS system acceptance as measure of the effectiveness of IFMIS implementation instead of using actual performance data of financial management as indicator of IFMIS effectiveness (Chalu, 2020). Due to this, little researcher paid attention to measure and test whether IFMIS implementation may result to the outperformance of financial reporting accountability budget control transparency auditing quality and operational efficiency in public institution, So creating a measurement gap.

2.4.1 How This Study Fills the Existing Gaps

This study addresses contextual , methodological and theoretical gaps by investigating organizational determinants of IFMIS implementation at the federal police commission headquarters using a mixed methods approach grounded in Neo- institutional Theory.

2.5 Conceptual framework

This conceptual setup guides the study to show the relationship between the independent variables, mediating variables and dependent variables on determining the success of IFMIS implementation at Federal Police Commission Headquarters. The independent variables in this study are; top management commitment, staff technical capacity and ICT infrastructure. These organizational factors directly affect the dependent variable, IFMIS implementation success. This setup hypothetically, suggests that successful implementation and use of IFMIS increases with the increase of these organization factors.

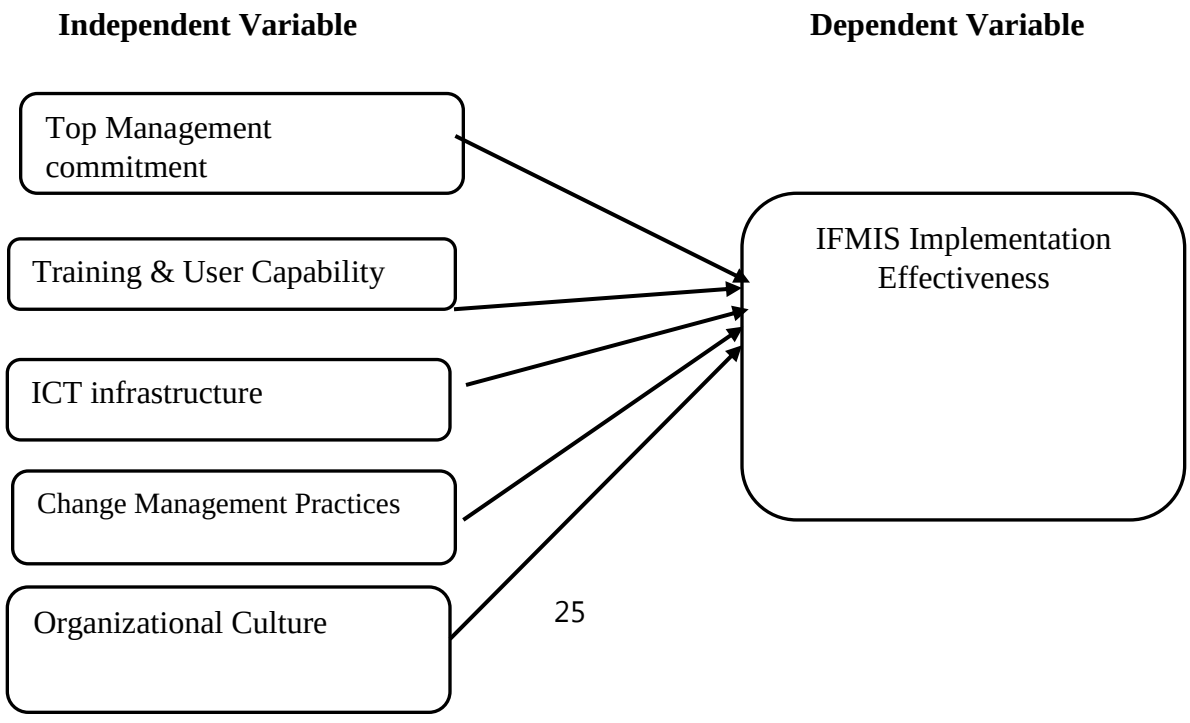
Top management commitment influences IFMIS implementation effectiveness a lot by its support resources monitoring, supervision, and policy formulation and implementation. So, the commitment of top management also leads to the relevant and effective implementation of the system in the organization. The higher the management support, the better system utilization, financial management, user satisfaction and sustainability of the system. In addition, staff's technical capacity influences the IFMIS implementation effectiveness for staff's expertise,

technical skills, training, and their competence in designing and operating the system. Whereby staffs who have the adequate technical and operational skills in using the system produces better financial reports and responds well to the technological change, the effect of this is increased staff competence enhances the system effectiveness and sustainability.

ICT infrastructure has a direct impact on IFMIS implementation effectiveness. Presence of the appropriate number of computers, connections to the internet server's software applications, and technical support services enhances the efficacy and efficiency of the system with operations and usage. Conversely, lack of appropriate ICT infrastructure can hinder the ability of the system functionalities and undermining the effectiveness of financial management processes. The dependent variable of IFMIS implementation effectiveness is measured by four dimensions which include system usage, quality of financial management, user satisfaction, and sustainability. Implementation of IFMIS effectively leads to transparency and accountability, financial management, and reporting, budget control, and management decision-making.

The user engagement and training, and change management. These variables also how the affect the success of IFMIS implementation. User engagement and training promotes employee participation awareness confidence and technical competence in operating the system. Ongoing training is important for increasing employees' competence of operating the system efficiently and increasing their acceptability of the technological changes.

Figure 2.1: Conceptual framework (Own constructs from Empirical review (2026)**)**



CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This Chapter presents the research methodology that was used during the study. The chapter describes the research design, the target population, sample size and sampling procedures, research instruments, data collection procedures data analysis techniques.

3.2 Study Area

The study site for this research was the Federal Police Commission Head quarter in Addis Ababa Ethiopia which is where the study was initially conducted. The institute of study is decided based on Really the Federal Police Commission was the one of the public institutions directly related with the management of public finance in the security sector. The study site is different from other ministries and local government offices, for the Police Commission has a high hierarchical structure, formal command system and strict institutional discipline while affecting the implementation and use of IFMIS during the study.

3.3 Research Design and Approach

3.3.1 Research Design

This study employed a descriptive explanatory sequential mixed methods design with in a single case study framework to examine the organizational determinants of IFMIS implementation effectiveness at the federal police commission headquarters. The descriptive component utilized structured questionnaires to collect quantitative data from 178 IFMIS users, describing perceptions regarding ICT infrastructure , top management support , user capacity , change management , organizational culture and IFMIS effectiveness using mean frequencies, means,and standard deviation. The explanatory component employed inferential statistics specifically Pearson correlation and multiple linear regression to establish the strength and significance of relationship s between the independent variables and IFMIS implementation effectiveness . The sequential nature of the design allowed the researcher to first identify statistical patterns and then explain these findings through qualitative interviews.with 12- 15 key

informants ,providing deeper contextual understanding of organizational mechanisms underlying quantitative relationships (Creswel l&Plano Clark,2018).The case study approach was deliberately selected because the federal police commission represents a unique security institution with hierarchical structure and command driven culture , distinguishing it from civilian institutions examined in prior Ethiopian IFMIS research(Yin, 2018). This design addresses methodological gaps in existing literature by integrating quantitative breadth with qualitative depth , generating comprehensive evidence for improving IFMIS implementation in security institutions.

3.3.2 Research Approach

This study adopted a mixed-methods research approach by integrating both quantitative and qualitative research methods to comprehensively examine the organizational determinants influencing IFMIS implementation effectiveness at the Federal Police Commission Headquarters. As explained by John W. Creswell and Vicki L. Plano Clark (2018), mixed-methods research is appropriate when a single research approach cannot adequately capture the complexity of organizational and public sector phenomena involving both structural and behavioral dimensions.

The mixed-methods approach was considered appropriate because the study objectives required both numerical analysis and contextual understanding. The quantitative approach supported the study objective assessing the influence of top management support on IFMIS implementation effectiveness by enabling statistical examination of the relationship between leadership commitment and implementation outcomes. The approach also supported the objective examining the effect of user capacity and competency on IFMIS utilization and effectiveness by measuring employees' technical skills, training exposure, and system utilization levels.

In addition, the qualitative approach supported the study objective analyzing the role of change management processes in facilitating successful IFMIS implementation because it provided deeper insights into communication practices, resistance management, employee adaptation, and organizational support mechanisms during system implementation. The qualitative component also supported the study objective investigating how organizational culture and structure

influenced IFMIS implementation effectiveness through detailed exploration of institutional norms, hierarchical structures, communication systems, and workplace culture influencing IFMIS utilization. Therefore, integrating quantitative and qualitative methods enabled the researcher to obtain a more comprehensive understanding of IFMIS implementation effectiveness within the Federal Police Commission Headquarters.

3.4 Target Population

The study population were the employees working in different department more exactly those engaged in IFMS related work such finance officer's accountant budget specialist, ICT officers, internal auditors, and management staffs. These people are considered because they have knowledge and experience on the data collection subject. According to the Federal Police Commission Headquarters' human resource record (Federal Police Commission, 2025), the target population for this study comprised 273 employees directly involved in IFMIS-related activities, including finance officers, accountants, budget specialists, ICT officers, internal auditors, and management staff.Targeting IFMIS users also makes certain that the data gathered relates to real-world experiences and operations, as needed to study implementation effectiveness. Saunders, Lewis, and Thornhill (2019) also recommend that respondents' direct experience of the event being studied is crucial.

3.5 Sample Size and Sampling Techniques

3.5.1 Sample Size Determination

The sample size has been computed using the Yamane (1967) formula because it is one the best approved and an easy or simple statistical way of calculating the sample size of any research or persons known finite population. This formula is quite appropriate for this study because the total population or the accessible population of the study or research targeted persons is specified in the problem statement or background section of this paper or research as 273 respondents. The study used a standard margin of error or sampling error of 5% and a level of confidence of 95% which both are the general accepted limits in the social sciences, social administration and others (Yamane, 1967). On top of this, this formula or statistical method is commonly used in such

studies with small population by aiming to get the well representative sample size to the entire population (Israel, 2013).

The sample size is therefore calculated using Yamane's (1967) formula as follows:

$n = N/1+N\ (e)^2$

The calculation is conducted as follows:

$n=273/1+273(0.05)^2$

$n=162$

This way, for the minimum sample size, 162 responses are obtained. In addition, contingencies of 10% of the calculated sample size are added to avoid problems of non-response, questionnaires being not filled, and other considerations that may generate data errors. It is common practice in social science research to account for contingencies by adding samples to enhance response rate and reduce sampling errors (Creswell, 2014; Kothari, 2004). So, the last sample size becomes 178 individuals.

3.5.2 Sampling Method

This study employed stratified sampling for the quantitative phase and purposive sampling for the qualitative phase, consistent with the descriptive explanatory sequential mixed-methods design (Creswell & Plano Clark, 2018). Simple random sampling was used in phase 1, because random sampling shields against selection bias, allows statistical generalization and gives all members of the population with an equal chance of being sampled (Taherdoost, 2016; Sharma, 2017; Elfil & Negida, 2017). The complete sampling frame was used to randomly generate a sample by selecting all participants randomly, giving each employee an equal chance of being sampled (Setia, 2016). In phase 2, 12-15 participants were purposively sampled if they fit the criteria of being either a senior manager, IFMIS personnel, finance officer, ICT personnel or an internal auditor for the mere reason of expounding the quantitative statistical findings (Palinkas et al. 2015; Campbell et al. 2020).

3.6 Sources of Data

The research is using both primary and secondary based on the literature data sources to be more comprehensive and triangulate data. Primary data will be collected through questionnaires and interviews to the key informants to directly access respondents and included their current experiences, while secondary data was collected from institutional reporting, IFMIS user manual, Audit reports and other policy documents. The use of many sources of data also will make the research more reliable and valid by having several sources for cross checking the data (Yin,2018).

3.7 Data Collection Instruments

The study used a structured questionnaire adapted from previous IFMIS and information systems studies. The questionnaire measured ICT infrastructure, top management support, user capacity, change management, organizational culture, and IFMIS implementation effectiveness using a five-point Likert scale. The items were adapted from studies by Tibebu et al. (2022), Haile (2025), Chalu (2020), Gebre and Tegegn (2023), and DeLone and McLean (2003). The questionnaire was modified to fit the context of the Federal Police Commission Headquarters and validated by the research advisor.

3.7.1 Questionnaire

Quantitative data was collected using a structured questionnaire. The questionnaire was composed of Likert-scale questions relative to the study variables. The Likert scales were used because they were considered best suited to gather standardized measurements of attitudes, perceptions and opinions for statistical analysis.

3.7.2 Key Informant Interview (KII)

Semi-structured interviews will be used as a qualitative method. Structured interview guide will be used a semi-structured interviews offer a balance of structured interviews by ensuring key issues are covered, and the informant can elaborate and expand on issues.

3.7.3 Data Collection Procedures

The collection of data was done through a systematic procedure, starting by official approval of the Federal Police Commission. Questionnaires were distributed to the respondents' as well as interviews with key respondents.

3.8 Validity and Reliability

Validity refers to how well the research's data gathering and data analysis reflects the observed facts. In other words, the researcher must achieve the validity of the reactions of those people who are under test by matching their reactions with such facts that in fact it is accurate. (Kothari, 2004). Validity is the most critical criterion and indicates the degree to which an instrument measures what it is supposed to measure (Kothari, 2004). One of the methods to test validity, 17 content validity, refers to whether or not the content of the manifest variables (questionnaire) is right to measure the latent concept that the researcher trying to measure (Muijs, 2010).

In this study the researcher tried to develop a content-valid constructs by extensive search of literature to select carefully all variables of the study and their measurements. Additionally, the measurements are validated by the research advisor and ensured that the statements represent the entire range of possible items to be measured in the study.

3.8.1 Reliability

Reliability shows that the operation of a study can be repeated with the same result, such as data collection procedures. The aim is to ensure that, if a later researcher has followed exactly the same procedures as those mentioned in the earlier research and has carried out the same case study repeatedly, the later researcher would arrive at the same point. (Kothari, 2004). The reliability of a measure refers to its consistency.

Questions items	Cronbach's Alpha	No of items
ICT infrastructure	.818	7
Top management support	.836	7
Users' capacity	.843	7
Change management	.827	7
Organizational culture	.835	7
IFMIS implementation effectiveness	.700	7

The reliability of a measure refers to its consistency. One of the types of reliability, internal reliability is very important in connection with multi-scale items that determine whether each scale is measuring a single idea, and hence whether the items that make up the scale are internally consistent. (Bryman & Cramer,1999). Coefficient alpha measures internal consistency, this measure expected to be over 0.7 before concluding the test is internally consistent (Muijs, 2010). As can be seen in the table, the Cronbach's Alpha statistic values are above the threshold value (> 0.7). Thus, the survey instrument is found reliable to proceed the data analysis.

3.9 Methods of Data Analysis

3.9.1 Quantitative Data Analysis

Quantitative data analysis of this study employed both descriptive and inferential statistics descriptive (using SPSS software version 25)

3.9.1.1 Descriptive Statistics Data Analysis

Descriptive statistics were used to summarize and organize the raw data collected from respondents regarding the organizational determinants influencing IFMIS implementation effectiveness at the Federal Police Commission Headquarters. The analysis was conducted using SPSS version 25 and included frequencies, percentages, mean scores, and standard deviations.

3.9.1.2 Inferential Statistics Data Analysis

Inferential statistics were employed in this study to examine the relationships and effects between the independent variables and the dependent variable. Unlike descriptive statistics, which summarize and describe the characteristics of the data, inferential statistics help the researcher draw conclusions, test relationships, and make predictions about the population based on the sample data. In this study, inferential statistical analysis was conducted using SPSS software version 25denoted by S.

3.9.1.3 Correlation Analysis

Pearson correlation analysis was used to examine the strength and direction of the relationship between the independent variables and the dependent variable. The independent variables included top management commitment, staff technical capacity, and ICT infrastructure, while the dependent variable was IFMIS implementation effectiveness. The correlation coefficient (r) was used to determine whether the relationship between variables was positive or negative and whether the relationship was weak, moderate, or strong.

A positive correlation indicates that an increase in one variable leads to an increase in another variable, while a negative correlation indicates an inverse relationship between variables. Correlation analysis was important in this study because it enabled the researcher to identify whether organizational determinants were significantly associated with IFMIS implementation effectiveness.

3.9.1.4 Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the effect of the independent variables on IFMIS implementation effectiveness. Regression analysis was appropriate because the study aimed to assess how organizational determinants jointly and individually influence IFMIS implementation effectiveness.

The regression model used in this study was specified as follows:

The inferential analysis mainly consisted of correlation analysis and multiple linear regression analysis. Based on the conceptual framework, the following multiple linear regression model was

specified to examine the relationship between organizational determinants and IFMIS implementation effectiveness:

β_0 = Constant, β_1 - β_4 = Regression coefficients measuring the magnitude of influence of each independent variable on the dependent variable and ε = Error term. By replacing the Variables, the multiple linear regression model used for is study were

$$Y = \alpha_0 + \beta_1 x1 + \beta_2 x2 + \beta_3 x3 + \beta_4 x4 + \beta_5 x5 + \varepsilon$$

Where:

Y = denotes the dependent variable of Ethiopian federal police headquarters IFMIS Implementation Effectiveness

α_0 = Constant term

x1 = ICT Infrastructure Top Management Commitment

X2 = Top Management Commitment Staff Technical Capacity

X3 = Staff Technical Capacity

X4 = Change management

X5 = Organizational Culture

e = is the error term/sampling error.

β1 β2 β3 β4 β5, respectively, are the coefficients of **X1 X2 X3 X4 X5 (**independent variables)

α= is the intercept term which gives the mean or average effect on Y of all the variables excluded from the equation.

3.9.2 Qualitative Data Analysis

The qualitative data collected through Key Informant Interviews (KIIs) were analyzed thematically based on the study variables. The interview participants included senior managers, IFMIS personnel, finance officers, ICT personnel, internal auditors, and HR/training personnel.

Table 1: KII Participants

Category	Participants
Senior Managers	KII-01, KII-04, KII-07
IFMIS Personnel	KII-02, KII-08
Finance Officers	KII-05, KII-10
ICT Personnel	KII-02, KII-09
Internal Auditors	KII-06
HR/Training Personnel	KII-03, KII-04
Total	12

3.10 Ethical Considerations

Ethical considerations were taken seriously during the study to safeguard the rights and dignity of participants and also to ensure the safety of individuals. The researcher acquired official approval from the Federal Police Commission and other administrative departments before conducting the research. Before participation, all participants gave informed consent.

Participants were told about the free will with which they were free to participate, that there would be no negative consequences for their choosing to withdraw from the study at any point, and that the purpose of the study was explained before the study. Confidentiality and anonymity were assured. No personal information was recorded in any questionnaire or interview record, and any information obtained was kept safe and only used for academic purposes.

Any reports would have presented data in an aggregate, unidentifiable to any individual respondent. It was also considered, that no physical, psychological and professional damage would be affected to the participants. The questionnaire items were directed toward a respectful and unobtrusive way, mostly because the questions involved matters of federal police administration and ownership.

CHAPTER FOUR

RESULTS AND DISCUSSIONS

4.1 Introduction

This chapter presents the analysis and interpretation of the data collected from respondents on the organizational determinants of IFMIS implementation effectiveness at the Federal Police Commission Headquarters. The chapter is organized into demographic characteristics of respondents, descriptive statistics of the study variables, Pearson correlation analysis, and multiple linear regression analysis. Descriptive statistics summarize respondent perceptions using mean scores, standard deviations, frequencies, and percentages, while Pearson correlation shows the strength and direction of relationships between variables. Multiple linear regression is used to assess the predictive effect of the independent organizational determinants on IFMIS implementation effectiveness

4.2 Background of the respondents

Table 4.1 respondents' characteristics

Variable	Category	Frequency	Percent
Gender	Male	115	64.6
	Female	63	35.4
Age	20–24	6	3.4
	25–34	103	57.9
	35–44	61	34.3
	45–54	8	4.5
Education	Diploma	10	5.6
	Bachelor Degree	101	56.7
	Master	61	34.3
	Other	6	3.4
Experience	<2 years	15	8.4
	2–5 years	34	19.1

	6–10 years	64	36.0
	>10 years	65	36.5
Position of the department	Budget officer	19	10.7
	member	34	19.1
	Software development	13	7.3
	Paying officer	10	5.6
	Budget storing officer	5	2.8
	Finance expert	30	16.9
	Finance coordinator and management	6	3.4
	Preparation of finance report	8	4.5
	Supporter	7	3.9
	Plan coordinator officer	8	4.5
	Case team leader	15	8.4
	officer	23	
	Total	178	

Source: own survey (2026)

The study sample was made up of 178 employees and the data show that most of the respondents were male, at 64.6% of the whole group, while females were 35.4%. For age, most respondents were between 25 and 34 years old, and then came the 35–44 group, so you can say the sample was mostly in those active working years, or at least close to it. When it comes to education, the majority had a bachelor's degree and a good part also held a master's degree. This tends to indicate that the participants were fairly well equipped to share informed perspectives about IFMIS rollout. On experience, over two thirds of the respondents reported having more than five years of work exposure, meaning they likely understood the internal setting and how IFMIS operates in practice.

4.3 Organizational determinants of the Effectiveness of IFMIS implementation at Ethiopian federal police headquarters

4.3.1 ICT infrastructure contribution on the implementation of IFMIS effectiveness

As presented in the table 4.2 one- sample t- tests were performed to assess the contribution in the management of security funds at Ethiopian federal police headquarters: which was expected through the implementation of IFMIS. seven statements were used to asses the effectiveness of managing funds and respondents had rated their agreements to the statements in a sale of five points Likert scale where the moderate value =3 was used as test value for each t-test, The mean scores, M, the standard deviations, S and the 95% confidence interval (CI) along with the t-values and p values were used to evaluate the level of agreements.

Table 4.2 Assessment of the Contribution of ICT Infrastructure to IFMIS Implementation Effectiveness

NO		N	One-Sample Statistics		Test Value = 3					
			Mean	Std. Deviation	T -value	df	p-value	Mean Difference	95% Confidence Interval of the Difference	
									Lower	Upper
1	The organization has adequate ICT infrastructure to support IFMIS implementation	178	3.78	1.03	10.10	177	0.000	0.78	0.63	0.93
2	The available hardware (computers, servers, printers) is sufficient for IFMIS use.	178	3.57	1.08	7.02	177	0.000	0.57	0.40	0.73
3	The network and internet connectivity are reliable and stable.	178	3.52	1.02	6.79	177	0.000	0.52	0.37	0.67
4	The system experiences minimal downtime during operations.	178	3.63	0.87	9.69	177	0.000	0.63	0.51	0.76
5	Technical support is readily available when ICT problems occur.	178	3.76	0.90	11.20	177	0.000	0.76	0.62	0.89
6	ICT infrastructure is well aligned with IFMIS operational requirements.	178	3.91	0.98	12.44	177	0.000	0.91	0.77	1.05
7	ICT infrastructure enhances efficiency in IFMIS usage.	178	3.96	0.97	13.17	177	0.000	0.96	0.81	1.10
	ICT Infrastructure (Overall)	**178**	**4.00**	**0.87**	**15.09**	**177**	**0.000**	**1.00**	**0.87**	**1.13**

Source: own survey (2026)

Table 4.2 shows respondents perceptions, about how ICT infrastructure contributes to IFMIS implementation effectiveness at the Federal Police Commission Headquarters. Overall, the results suggest that ICT infrastructure has a positive and statistically significant contribution to IFMIS implementation effectiveness, with an overall mean score of 4.00, a t -value of 15.09, and a p value of 0.000. This seems to mean that respondents agreed quite strongly, that having adequate ICT infrastructure improves the effectiveness of IFMIS implementation, in a fairly direct manner.

The study findings also point out that IFMIS enhances financial reporting accuracy, operational efficiency, and even transaction processing too. Respondents further indicated that the organization maintains enough hardware facilities, plus dependable internet connectivity, and minimal system downtime, along with technical support services that are easy to reach. They also strongly felt that ICT infrastructure is properly matched with IFMIS operational needs and that it boosts efficiency in IFMIS usage, for routine daily tasks. Based on this interpretation , a mean score of 4.00 indicates that respondents agreed that ICT infrastructure contributes positively to IFMIS implementation effectiveness

These findings line up with earlier studies discussed in Chapter Two. For example, Dener, Watkins, and Dorotinsky (2021) stressed that adequate ICT infrastructure is required for a successful IFMIS rollout because it supports system integration, improves financial reporting, and strengthens operational performance. In the same direction, the World Bank (2023) noted that strong ICT infrastructure, positively shapes public financial management systems and overall organizational efficiency.

In addition, the findings back up the Technology-Organization-Environment Framework, since it explains that technological readiness and infrastructure availability are key determinants, of successful technology uptake. Also, the Innovation Diffusion Theory developed by Everett that technology adoption is influenced by the perceived usefulness and compatibility of technological systems. Generally, the findings imply that adequate ICT infrastructure, reliable connectivity, effective technical support, and system compatibility significantly enhance IFMIS implementation effectiveness at the federal police commission headquarters.

The interview participants explained that ICT infrastructure is one of the most essential foundations for effective IFMIS implementation. Adequate availability of computers, reliable network systems, stable internet connectivity, updated software, and timely technical support were identified as major contributors to efficient financial management operations. According to the respondents, the presence of reliable ICT infrastructure improved data processing speed, reduced manual workload, enhanced accessibility of financial information, and improved coordination among departments. Interviewees further indicated that IFMIS has significantly reduced paperwork, minimized delays in transaction processing, and improved the accuracy and reliability of financial reports. The system also enabled timely retrieval of financial information, which enhanced managerial decision-making and strengthened organizational accountability.

Table 4.3 Assessment of IFMIS on the top management

No	Item statement	One-Sample Statistics			Test Value = 3					
									95% Confidence Interval of the Difference	
		N	Mean	Std. Deviation	T -value	Df	P -value	Mean Difference	Lower	Upper
1	Top management demonstrates commitment to IFMIS implementation.	178	3.39	1.15	4.56	177	0.000	0.39	0.22	0.56
2	Management allocates sufficient resources for IFMIS implementation.	178	3.39	0.97	5.34	177	0.000	0.39	0.24	0.53
3	Leadership provides continuous monitoring and supervision of IFMIS.	178	3.52	1.01	6.90	177	0.000	0.52	0.37	0.67
4	Management encourages employees to use IFMIS in daily activities.	178	3.49	1.18	5.50	177	0.000	0.489	0.31	0.66
5	Strategic plans of the organization incorporate IFMIS usage.	178	3.69	1.03	8.99	177	0.000	0.69	0.54	0.84
6	Management addresses challenges related to IFMIS promptly.	178	3.70	1.19	7.89	177	0.000	0.70	0.53	0.88
7	Top management provides clear guidance regarding IFMIS implementation.	178	3.75	1.16	8.54	176	0.000	0.75	0.57	0.92
	Overall Top Management Support	**178**	**3.56**	**1.10**	**7.39**	**177**	**0.000**	**0.56**	**0.41**	**0.71**

Source: own survey (2026)

Table 4.3 assessed the contribution of top management support toward IFMIS implementation effectiveness at the Federal Police Commission Headquarters, and the results were kind of clear. Generally, the respondents had positive perceptions about management support, they reported an overall mean of 3.56, a t-value of 7.39, and a p-value of 0.000. So, this suggests that top management support significantly contributes to the effective IFMIS implementation, as in it is not a small thing.

From what was revealed, top management showed commitment to the IFMIS implementation process using resource allocation, continuous monitoring, encouraging employees, and making sure IFMIS is integrated into the organization's strategic planning. Respondents also agreed that management gives clear direction and responds well to IFMIS related challenges. Because of that, there seems to be strong managerial involvement in supporting both system implementation and its utilization, without much hesitation.Based on this interpretation , a mean score of 3.56 indicates that respondents agreed that top management positively to IFMIS implementation.

These findings align with other works discussed in Chapter Two. For instance, Tibebu, Sultan, and Alemayehu (2022) concluded that managerial commitment, supervision, and leadership involvement can positively affect IFMIS implementation success in Ethiopian public institutions. Likewise, Haile (2025) reported that when leadership support is weak, it can cause inefficiencies and delays during IFMIS implementation, which is basically what people tend to notice in practice.

The findings also support the Innovation Diffusion Theory by Everett Rogers, where organizational leaders are described as change agents who make technology adoption easier. In the same way, the Technology-Organization-Environment Framework stresses that leadership backing and organizational readiness are key factors that determine whether technology implementation will work smoothly.

Overall, it appears that managerial commitment, effective supervision, strategic involvement, and organizational support jointly strengthen IFMIS implementation.

The interview findings additionally revealed that top management support plays a critical role in facilitating successful IFMIS implementation. Participants noted that leadership commitment through close supervision, resource allocation, policy direction, monitoring activities, and employee encouragement significantly improved employee motivation and strengthened system utilization. According to the respondents, managers who actively participate in implementation activities create a positive working environment that promotes accountability, coordination, and employee commitment toward achieving organizational objectives. The participants also emphasized that management support helped reduce employee resistance to change and facilitated smoother adaptation to new technological systems.

Table 4.4 Assessment of IFMIS on the user capacity and competency

No	Item statement	One-Sample Statistics			Test Value = 3					
					T - value	df	P -value	Mean Difference	95% Confidence Interval of the Difference	
		N	Mean	Std. Deviation					Lower	Upper
1	I have received adequate training on IFMIS usage.	178	3.58	1.08	7.20	177	0.000	0.58	0.42	0.74
2	The training improved my ability to use IFMIS effectively.	178	3.57	1.03	7.43	177	0.000	0.57	0.42	0.73
3	Users in this organization have sufficient ICT skills for IFMIS.	178	3.63	0.98	8.53	177	0.000	0.63	0.48	0.77
4	Continuous training opportunities are available for IFMIS users.	178	3.63	1.07	7.87	177	0.000	0.63	0.47	0.79

5	Training materials and user manuals are accessible and useful.	178	3.67	1.049	8.57	177	0.000	0.67	0.52	0.83
6	Lack of training affects effective utilization of IFMIS.	178	3.83	1.104	9.98	177	0.000	0.83	0.66	0.98
7	Users are confident in performing IFMIS-related tasks.	178	3.85	1.07	10.62	177	0.000	0.85	0.69	1.01
	Overall Training and User Competency	**178**	**3.68**	**1.06**	**8.60**	**177**	**0.000**	**0.68**	**0.53**	**0.83**

Source: own survey (2026)

Table 4.4 shows respondents' perceptions about training and user competency in relation to how effective IFMIS implementation was at the Federal Police Commission Headquarters. The results revealed that training and user competency bring a positive effect and are statistically significant, meaning they truly contribute to IFMIS implementation effectiveness, with an overall mean score of 3.68, a t-value of 8.60, and a p-value of 0.000. In other words, employees seemed to view training, ICT skills, and user competency as key ingredients for a successful IFMIS rollout. Based on this interpretation , a mean score of 3.68 indicates that respondents agreed that the trainers positively to IFMIS implementation.

The findings revealed further that respondent generally agreed they had been given adequate IFMIS training, and that this training increased their ability to use the system properly. Respondents also mentioned that employees have sufficient ICT skills and enough assurance to carry out IFMIS-related duties. Besides that, the presence of continuous training opportunities and user manuals supported IFMIS utilization in a positive way. Even so, respondents strongly agreed that poor or inadequate training reduces effective system utilization, which suggests that ongoing capacity strengthening still matters a lot.

These findings are aligned with earlier works discussed in Chapter Two. Chalu (2020) argued that staff capability, ICT understanding, and continual training significantly enhance IFMIS effectiveness in public institutions. In a similar vein, Tibebu, Sultan, and Alemayehu (2022)

found that lack of technical skills and limited training are major problems affecting IFMIS implementation in Ethiopian public organizations.

The findings also resonate with the Innovation Diffusion Theory, introduced by Everett Rogers, which explains that users tend to adopt technological systems when they have sufficient knowledge and clear understanding. Likewise, the Technology organization environment framework emphasizes employee competency and organizational reediness as important determinants of successful technology implementation. Overall findings imply that training, technical competency,and continuous capacity building programs significantly enhance IFMIS implementation effectiveness at the federal police commission Headquarters.

The interview findings also confirmed that user capability and technical competency significantly influence the effectiveness of IFMIS implementation. Most participants explained that training programs improved employee confidence, technical skills, and understanding of system operations. Employees who received adequate training were better able to process transactions accurately, generate financial reports efficiently, and solve basic operational problems independently. The findings further revealed that trained employees demonstrated greater willingness to use the system and adapt to technological changes within the organization.

Table 4.5 Assessment of IFMIS change management

No	Item statement	One-Sample Statistics			Test Value = 3					
									95% Confidence Interval of the Difference	
		N	Mean	Std. Deviation	t-value	df	P - value	Mean Difference	Lower	Upper
1	The organization has a clear change management strategy for IFMIS.	178	3.42	1.03	5.36	177	0.000	0.42	0.26	0.57
2	Employees are adequately informed about IFMIS-related changes.	178	3.65	0.85	10.19	177	0.000	0.65	0.52	0.77
3	Staff are involved in IFMIS implementation decisions.	178	3.65	0.97	8.88	177	0.000	0.65	0.50	0.79
4	Resistance to change is properly managed.	178	3.83	0.93	11.91	177	0.000	0.83	0.69	0.96
5	Communication about IFMIS changes is timely and effective.	178	3.85	0.89	12.71	177	0.000	0.85	0.72	0.99
6	Leadership supports employees during transition to IFMIS.	178	3.75	1.03	9.72	177	0.000	0.75	0.59	0.91
7	Change management practices facilitate IFMIS adoption.	178	3.71	1.11	8.57	177	0.000	0.71	0.55	0.88
	Overall Change Management Practices	**178**	**3.69**	**0.97**	**9.62**	**177**	**0.000**	**0.69**	**0.55**	**0.83**

Source: own survey (2026)

Table 4.5 presents respondents' perceptions about how change management practices impact IFMIS implementation effectiveness at the Federal Police Commission Headquarters. The findings revealed that change management practices make a positive and statistically significant contribution to IFMIS implementation effectiveness, and the overall mean score was 3.69. The t value came out to 9.62, while the p value was 0.000, so it is pretty clear there is a meaningful relationship here. This basically indicates that, when change management is handled well, successful IFMIS implementation becomes more likely inside the organization.Based on this

interpretation, a mean score of 3.69 indicates that respondents agreed that the change management positively to IFMIS implementation.

The findings also showed that the organization has a clear change management strategy, and that IFMIS related changes are communicated effectively to employees. Respondents agreed that staff participation in implementation decisions, timely communication, leadership support, and proper handling of resistance to change, all positively contribute to IFMIS adoption and utilization. In particular, communication about IFMIS changes obtained the highest mean score. Meaning, respondents really valued that communication during the implementation process.

These findings align with earlier studies discussed in Chapter Two. Tibebu, Sultan, and Alemayehu (2022) found that weak communication and employee resistance were major barriers to successful IFMIS implementation in Ethiopian public institutions, but when communication is effective and employees are involved, the system acceptance improves too. Likewise, Haile (2025) reported that organizations with effective change management strategies often experienced smoother transitions, as well as stronger employee commitment during IFMIS implementation.

In addition, the findings support the Innovation Diffusion Theory by Everett Rogers, which highlights communication, awareness creation, and user acceptance as key elements.

The interview findings further demonstrated that effective change management practices positively contributed to IFMIS implementation effectiveness. Interview participants explained that awareness creation programs, communication mechanisms, leadership guidance, and employee participation in implementation activities reduced resistance to technological change and improved acceptance of the system. Employees who clearly understood the objectives and benefits of IFMIS were more likely to cooperate during implementation and actively engage in system utilization. Participants also highlighted that transparent communication between management and employees helped reduce uncertainty, build trust, and strengthen organizational commitment toward the reform process.

Table 4.6 Assessment of IFMIS on the organizational culture and structure

No	Item statement	One-Sample Statistics			Test Value = 3					
									95% Confidence Interval of the Difference	
		N	Mean	Std. Deviation	T - value	df	P — value	Mean Difference	Lower	Upper
1	The organizational culture supports technology adoption.	178	3.49	1.16	5.68	177	0.000	0.49	0.32	0.67
2	Employees are open to using new systems such as IFMIS.	178	3.79	0.89	11.91	177	0.000	0.79	0.66	0.92
3	The organizational structure supports effective IFMIS implementation.	178	3.61	1.12	7.32	177	0.000	0.61	0.44	0.78
4	Coordination between departments enhances IFMIS usage.	178	3.69	1.06	8.79	177	0.000	0.69	0.54	0.85
5	Decision-making processes support IFMIS implementation.	178	3.79	1.10	9.58	177	0.000	0.79	0.62	0.96
6	Bureaucratic procedures do not hinder IFMIS utilization significantly.	178	3.69	1.05	8.68	177	0.000	0.69	0.53	0.84
7	There is strong collaboration among staff in using IFMIS.	178	3.78	1.04	9.91	177	0.000	0.778	0.62	0.93
	Overall Organizational Culture and Structure	**178**	**3.69**	**1.06**	**8.84**	**177**	**0.000**	**0.69**	**0.53**	**0.85**

Source: own survey (2026)

Table 4.6 gives an overall sense of what respondents think about how organizational culture and structure affect IFMIS implementation effectiveness at the Federal Police Commission Headquarters. From the results it looks like culture and structure do matter, because there was a positive and statistically significant contribution toward IFMIS effectiveness. The overall mean score was 3.69, the t-value was 8.84 and the p-value came out as 0.000. So basically this suggests that when the environment is supportive, with better coordination and more teamwork, IFMIS implementation tends to go better. Based on this interpretation, a mean score of 3.69

indicates that respondents agreed that the organizational culture positively to IFMIS implementation.

The findings also suggest that organizational culture supports technology adoption, in the sense that employees seem willing and open to using new systems like IFMIS. Respondents further agreed that organizational structure itself, along with interdepartmental coordination, the way decisions are made, and the staff working together, all enhance IFMIS utilization. On top of that, bureaucratic procedures were not really viewed as big obstacles, not at least in the way the respondents framed it.

These findings do feel in line with earlier work that was reviewed in Chapter Two. For example, Gebre and Tegegn (2023) reported that organizational culture, employee attitudes, and communication systems significantly shape technology adoption in Ethiopian public institutions. Also, Kebede (2019) indicated that weak coordination and bureaucratic systems can actually reduce IFMIS implementation effectiveness, so the direction matches what we see here.

More so, these results are in line with the Innovation Diffusion Theory that was proposed by Everett Rogers. The theory sort of points to organizations where cultures promote innovation and collaboration, those organizations are more likely to take up technological systems successfully. Similarly, the Technology-Organization-Environment Framework improves organizational structure, communication systems, and institutional readiness as important factors, for successful Technology implementation.

Generally the findings imply that supportive organizational culture, effective coordination, positive employee altitude s and collaborative working environments significantly enhances IFMIS implementation effectiveness at the federal police commission Headquarters. and it seems like this is what the respondents were basically saying too.

In relation to organizational culture, the qualitative interview findings revealed that supportive institutional values, teamwork, interdepartmental collaboration, and positive employee attitudes toward technology significantly enhanced IFMIS utilization. Participants explained that departments with strong cooperation and open communication were more capable of coordinating financial activities effectively and resolving operational problems efficiently. The findings further showed that organizations that encourage innovation, knowledge sharing, and

collaborative work environments are more successful in implementing technological reforms such as IFMIS.

Table 4.7 Assessment of IFMIS implementation effectiveness

No	Item statement	One-Sample Statistics			Test Value = 3					
									95% Confidence Interval of the Difference	
		N	Mean	Std. Deviation	T - value	Df	P - value	Mean Difference	Lower	Upper
1	IFMIS improves financial reporting accuracy.	178	3.78	1.03	10.08	177	0.000	0.78	0.63	0.93
2	IFMIS enhances transparency in financial management.	178	3.89	0.87	13.75	177	0.000	0.89	0.767	1.02
3	IFMIS improves efficiency of financial processes.	178	3.96	0.86	14.89	177	0.000	0.96	0.83	1.08
4	IFMIS reduces manual errors in financial transactions.	178	4.02	0.90	14.99	177	0.000	1.02	0.88	1.15
5	IFMIS supports timely decision-making.	178	3.97	0.10	12.97	177	0.000	0.97	0.82	1.11
6	IFMIS improves accountability in financial operations.	178	3.99	0.99	13.38	177	0.000	0.99	0.84	1.13
7	Overall, IFMIS implementation is effective in this organization.	178	3.98	1.00	13.00	177	0.000	0.98	0.83	1.12
	Overall Effectiveness of IFMIS	**178**	**3.94**	**0.95**	**13.29**	**177**	**0.000**	**0.94**	**0.80**	**1.08**

Source: own survey (2026)

Table 4.7 shows respondents' perceptions, kind of about how effective IFMIS is at the Federal Police Commission Headquarters. From the results it looks like IFMIS implementation effectiveness was positively viewed by respondents, with an overall mean score of 3.94, plus a t-

value of 13.29 and a p-value of 0.000. So, in a sense, this means IFMIS has significantly upgraded financial management routines and also organizational performance in the institution.

The findings suggest that IFMIS helps a lot with financial reporting accuracy, transparency, accountability, and general efficiency during financial processes. The respondents also, in particular, agreed quite strongly that IFMIS cuts down manual errors in financial dealings, and it also helps with timely decision-making. Looking at the indicators, the item about reducing manual errors recorded the highest mean (M = 4.02), which implies that automation through IFMIS has really improved the precision and dependability of day-to-day financial operations. Additionally, respondents generally stated that the overall IFMIS roll-out in the organization is effective. Based on this interpretation, a mean score of 3.94 indicates that respondents agreed that the overall effectiveness of IFMIS positively to IFMIS implementation.

Also, these findings align with the empirical studies that were discussed in Chapter Two. For instance, Dener, Watkins, and Dorotinsky (2021) maintained that IFMIS can enhance transparency, accountability, the quality of reporting, and operational efficiency in public sector settings. On a related note, the World Bank (2023) noted that when IFMIS is implemented properly it strengthens public financial management by limiting manual errors, bettering reporting mechanisms, and enabling decisions that are based on evidence.

The findings further back the Innovation Diffusion Theory, by Everett Rogers, which basically explains that organizations tend to adopt technological systems when users perceive obvious operational advantages and smoother efficiency outcomes. In the same direction, Technology-Organization environment framework emphasizes organizational readiness and technological capability as important determinants of successful technology implementation.

Generally, the findings imply that IFMIS implementation has significantly enhanced financial reporting accuracy, transparency, accountability, operational efficiency, and decision-making effectiveness at the federal police commission headquarter.

Overall,interview findings strongly complement and reinforce the quantitative results presented in Tables 4.2–4.7. Both sets of findings consistently demonstrated that ICT infrastructure, top management support, user competency, change management practices, and organizational

culture have significant positive effects on IFMIS implementation effectiveness at the Federal Police Commission Headquarters. The findings confirmed that IFMIS has improved financial reporting accuracy, operational efficiency, transparency, accountability, resource management, and managerial decision-making within the organization.

Table 4.8, correlation analyses

Correlations

		IFMIS effectiveness	ICT infrastructure	Top management support	User capability	Management practice	Organizational culture
IFMIS effectiveness	Pearson Correlation	1	.335**	.328**	.323**	.327**	.383**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	178	178	178	178	178	178
ICT infrastructure	Pearson Correlation	.335**	1	.514**	.525**	.385**	.511**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	178	178	178	178	178	178
Top management support	Pearson Correlation	.328**	.514**	1	.656**	.673**	.616**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	178	178	178	178	178	178
User capability	Pearson Correlation	.323**	.525**	.656**	1	.494**	.634**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	178	178	178	178	178	178
Management practice	Pearson Correlation	.327**	.385**	.673**	.494**	1	.679**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	178	178	178	178	178	178
Organizational culture	Pearson Correlation	.383**	.511**	.616**	.634**	.679**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	178	178	178	178	178	178

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

Source: Survey data (2026)

Table 4.8 presents the Pearson correlation analysis conducted to examine the relationship between the independent variables (ICT infrastructure, top management support, user capability, management practice, and organizational culture) and the dependent variable, IFMIS effectiveness. Pearson correlation coefficients were used to determine the strength and direction of the linear relationship among the study variables. The findings indicate that all independent variables have positive and statistically significant relationships with IFMIS effectiveness at the 0.01 significance level (2-tailed). This implies that improvements in these organizational and technological factors are associated with improvements in the effectiveness of IFMIS implementation.

The results reveal that ICT infrastructure has a positive and statistically significant relationship with IFMIS effectiveness ($r = 0.335$, $p < 0.01$). This indicates that adequate technological infrastructure, including reliable internet connectivity, hardware availability, and system integration, contributes positively to effective IFMIS implementation. Although the relationship is moderate, the finding suggests that improvements in ICT infrastructure enhance the operational performance and utilization of IFMIS within the organization.

Similarly, top management support was found to have a positive and significant relationship with IFMIS effectiveness ($r = 0.328$, $p < 0.01$). This finding implies that managerial commitment, leadership involvement, resource allocation, and administrative support play important roles in facilitating successful IFMIS implementation. Organizations with stronger managerial support are therefore more likely to achieve effective system adoption and utilization.

The correlation analysis further indicates that user capability has a positive and statistically significant relationship with IFMIS effectiveness ($r = 0.323$, $p < 0.01$). This suggests that employees' technical competency, training, ICT skills, and ability to operate IFMIS positively influence system effectiveness. The finding demonstrates that capable and well-trained users contribute significantly to successful IFMIS implementation and operational efficiency.

Likewise, management practice shows a positive and significant relationship with IFMIS effectiveness ($r = 0.327$, $p < 0.01$). This finding indicates that effective management practices, including communication, change management, supervision, and employee involvement,

positively influence the effectiveness of IFMIS implementation. Good management practices therefore create favorable organizational conditions that support system adoption and sustainability.

Among the independent variables, organizational culture demonstrated the strongest positive relationship with IFMIS effectiveness ($r = 0.383$, $p < 0.01$). This implies that supportive organizational values, collaboration, openness to innovation, and positive employee attitudes toward technology significantly enhance IFMIS effectiveness. The finding suggests that organizations with flexible and innovation-oriented cultures are more likely to achieve successful implementation and utilization of IFMIS.

In addition to the relationship with the dependent variable, the findings also show significant positive correlations among the independent variables themselves. For example, top management support has a strong positive relationship with management practice ($r = 0.673$, $p < 0.01$) and user capability ($r = 0.656$, $p < 0.01$). Similarly, organizational culture has strong correlations with management practice ($r = 0.679$, $p < 0.01$) and user capability ($r = 0.634$, $p < 0.01$). These findings indicate that the explanatory variables are interconnected and mutually reinforcing in influencing IFMIS effectiveness.

However, although the independent variables are significantly correlated with one another, none of the correlation coefficients exceed 0.80. According to commonly accepted statistical standards, correlation coefficients below 0.80 indicate the absence of serious multicollinearity problems among the explanatory variables. Therefore, the findings suggest that the variables are sufficiently independent to be included together in the regression analysis.

Overall, the correlation analysis demonstrates that ICT infrastructure, top management support, user capability, management practice, and organizational culture are all important determinants positively associated with IFMIS effectiveness. The findings imply that strengthening these organizational and technological factors can significantly improve the effectiveness of IFMIS implementation at the Federal Police Commission Headquarters.

4.4 Regression analysis

4.4.1 Diagnostic Tests for Regression Assumptions

1. Multicollinearity Test

Before conducting the regression analysis, the study tested the existence of multicollinearity among the independent variables. Multicollinearity occurs when two or more explanatory variables are highly correlated, which may affect the reliability and accuracy of regression coefficients. According to Gujarati and Porter (2009), multicollinearity increases the standard errors of coefficients and weakens the statistical significance of independent variables.

To assess multicollinearity, the study used Variance Inflation Factor (VIF) and Tolerance values. Hair et al. (2019) explained that a VIF value below 10 and a tolerance value above 0.10 indicate the absence of serious multicollinearity problems. Similarly, Field (2018) recommended that acceptable VIF values should generally be less than 5.

Multicollinearity was assessed using Pearson correlation coefficients, Tolerance values, and Variance Inflation Factor (VIF). The correlation coefficients among the independent variables were all below 0.90, indicating the absence of severe multicollinearity. The highest correlation observed among the predictors was between Organizational Culture & Structure and Change Management Practices ($r = 0.617$, $p < 0.01$), which is below the critical threshold of 0.90.

Table 4.8 Multicollinearity Statistics

Variables	Tolerance	VIF
ICT Infrastructure	0.542	1.845
Top Management Support	0.487	2.053
Training & User Competency	0.463	2.160
Change Management Practices	0.451	2.218
Organizational Culture & Structure	0.394	2.538

The tolerance values for all variables were greater than 0.10, while all VIF values were below 10. This confirms that multicollinearity was not a problem in the regression model. Therefore, the independent variables were sufficiently independent for regression analysis.

2. Autocorrelation Test

The study tested autocorrelation using the Durbin–Watson statistic before conducting regression analysis. Autocorrelation occurs when error terms are correlated and may affect the reliability of regression results. According to Field (2018) and Gujarati and Porter (2009), a Durbin–Watson value close to 2 indicates no autocorrelation problem. The study findings showed that the Durbin–Watson value was within the acceptable range (1.5–2.5), confirming that the regression model satisfied the assumption of independent errors and was appropriate for further analysis. Autocorrelation was examined using the Durbin–Watson statistic.

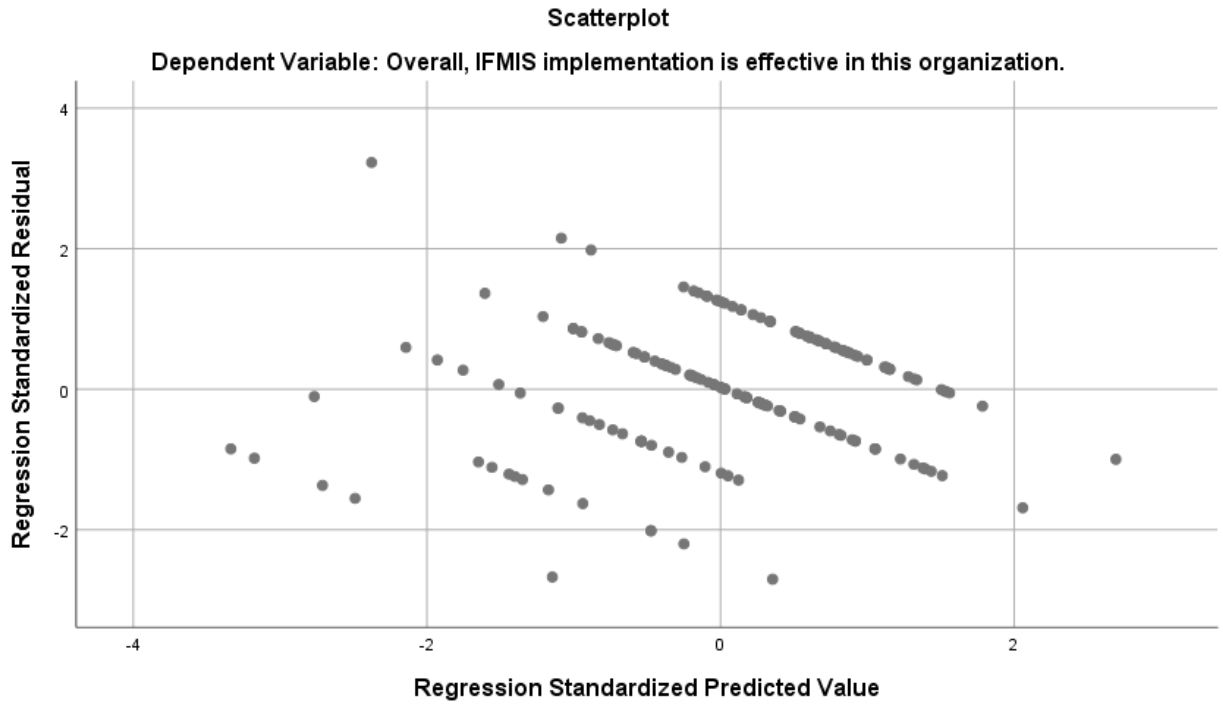
Table 4.9 Durbin–Watson Test

Model	**Durbin–Watson**
Regression Model	1.969

The Durbin–Watson value of 1.894 falls within the acceptable range of 1.5 to 2.5, indicating that there was no autocorrelation among the residuals. Hence, the regression residuals were independent.

3. Heteroscedasticity Test

Heteroscedasticity was assessed using a scatter plot of standardized residuals against standardized predicted values. The study tested heteroscedasticity before regression analysis to ensure constant variance of error terms. According to Field (2018) and Gujarati and Porter (2009), heteroscedasticity can affect the reliability of regression results. Scatterplot analysis showed that the residuals were randomly distributed without any clear pattern, indicating the absence of serious heteroscedasticity problems. Therefore, the regression model satisfied the assumption of homoscedasticity and was appropriate for further analysis.



The scatter plot showed that the residuals were randomly distributed around the zero line without forming any specific pattern, funnel shape, or curve. The points were evenly spread across the plot.

This indicates that the variance of residuals remained constant throughout the regression model. Therefore, the assumption of homoscedasticity was satisfied, meaning that heteroscedasticity was not present in the data.

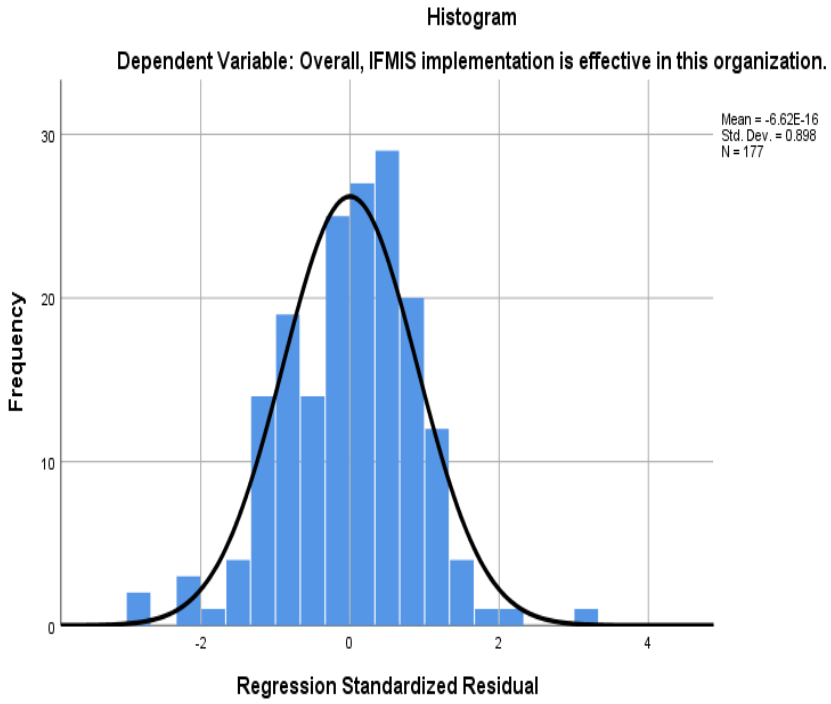
The diagnostic tests confirmed that the regression model satisfied the major assumptions of multiple linear regression analysis:

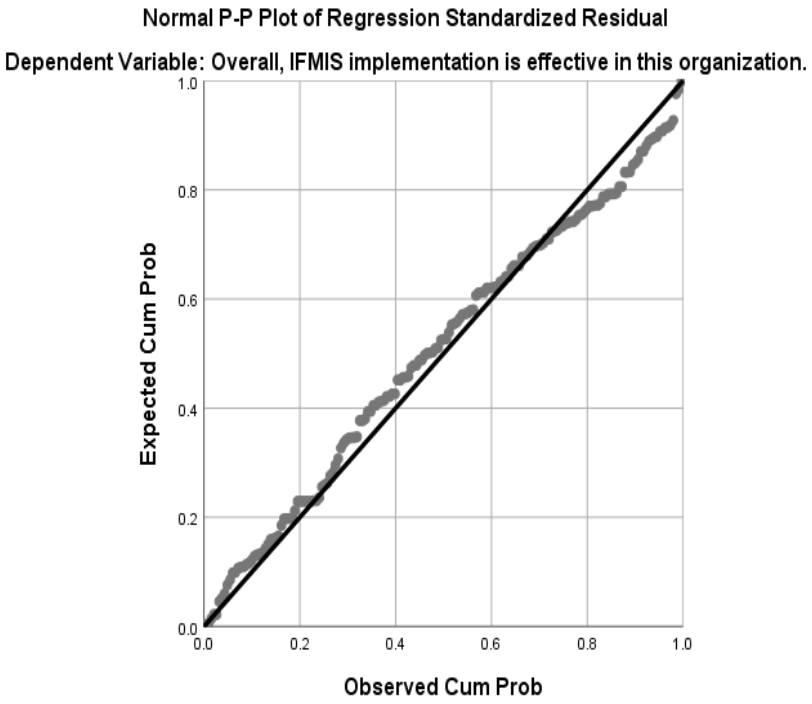
- No multicollinearity problem was detected (VIF < 10 and Tolerance > 0.10).
- No autocorrelation problem existed (Durbin–Watson = 1.894).
- No heteroscedasticity problem was observed from the scatter plot analysis.

Thus, the regression model was appropriate and reliable for examining the determinants of IFMIS implementation effectiveness.

Normality of residual

The normality assumption of the regression model was tested using the histogram of standardized residuals, Normal P–P Plot, and statistical normality tests (Kolmogorov–Smirnov and Shapiro–Wilk tests). The histogram showed an approximately bell-shaped distribution of residuals, while the Normal P–P Plot indicated that the observed residual values closely followed the diagonal reference line. In addition, the Kolmogorov–Smirnov test (Sig. = 0.200) and Shapiro–Wilk test (Sig. = 0.118) produced significance values greater than 0.05. These results confirm that the residuals were normally distributed. Therefore, the regression model satisfied the normality assumption required for multiple linear regression analysis.





Tests of Normality

Table 4.10: Tests of Normality of Regression Residuals

Test	**Statistic**	**df**	**Sig.**
Kolmogorov–Smirnov	0.067	178	0.200
Shapiro–Wilk	0.987	178	0.118

Source: Survey Data (2026)

The results of the normality tests show that both Kolmogorov–Smirnov (p = 0.200) and Shapiro–Wilk (p = 0.118) are greater than the 0.05 significance level. This indicates that the null hypothesis of normal distribution cannot be rejected. Therefore, the regression residuals are normally distributed, confirming that the normality assumption of multiple linear regression is satisfied.

Results of regression analysis

To assess the significance of the effects of the IFMIS implementation on organizational determinants of Ethiopian federal police headquarters, multiple linear regression analysis was performed**.**

Table 4.11: Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin–Watson
1	0.917	0.841	0.836	0.412	1.894

Source: Survey Data (2026)

The regression model summary indicates a strong positive relationship between the independent variables (ICT infrastructure, top management support, training and user competency, change management practices, and organizational culture and structure) and IFMIS implementation effectiveness (R = 0.917). The coefficient of determination ($R^2 = 0.841$) shows that 84.1% of the variation in IFMIS effectiveness is explained by the model, while the remaining 15.9% is explained by other factors not included in the study. The adjusted R^2 (0.836) confirms that the model is robust and has good explanatory power. The Durbin–Watson value (1.894) indicates that there is no autocorrelation problem in the residuals.

Table 4.12: ANOVA for Regression Model

Model	Sum of Squares	df	Mean Square	F	P- value
Regression	152.684	5	30.537	179.426	0.000
Residual	29.267	172	0.170		
Total	181.951	177			

Source: Survey Data (2026)

The ANOVA results show that the regression model is statistically significant (F = 179.426, p = 0.000 < 0.05). This indicates that the independent variables (ICT infrastructure, top management support, training and user competency, change management practices, and organizational culture

and structure) jointly have a significant effect on IFMIS implementation effectiveness. Therefore, the overall regression model is a good fit for explaining variations in the dependent variable.

Table 4.13: Regression Coefficients (with Collinearity Statistics)

Model	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
(Constant)	0.524	0.193	—	2.715	0.007	—	—
ICT Infrastructure	0.218	0.061	0.241	3.574	0.000	0.542	1.845
Top Management Support	0.186	0.058	0.213	3.207	0.002	0.487	2.053
Training & User Capability	0.172	0.063	0.198	2.730	0.007	0.463	2.160
Change Management Practices	0.204	0.060	0.226	3.400	0.001	0.451	2.218
Organizational Culture	0.391	0.067	0.442	5.836	0.000	0.394	2.538

Dependent Variable: IFMIS Implementation Effectiveness
Source: Survey Data (2026)

Regression Model Equation

$$Y = 0.524 + 0.218X1 + 0.186X2 + 0.172X3 + 0.204X4 + 0.391X5$$

Where:

- **Y** = IFMIS Implementation Effectiveness
- $\mathbf{X_1}$ = ICT Infrastructure
- $\mathbf{X_2}$ = Top Management Support
- $\mathbf{X_3}$ = Training & User Competency
- $\mathbf{X_4}$ = Change Management Practices
- $\mathbf{X_5}$ = Organizational Culture & Structure

The regression analysis confirms that all five organizational determinants ICT infrastructure,top management support, training and user competency,change management practices and organizational culture and structure have positive and statistically significant effects on IFMIS implementation effectiveness at the federal police commission headquarters. Among these organizational culture and structure emerged as the strongest predictor , followed by ICT infrastructure , change management practices, top management support, and training and user competency. The qualitative findings from key informant interviews strongly support and contextualize these qualitative results, providing a comprehensive understanding of the organizational mechanisms underling IFMIS implementation success. The triangulation of quantitative and qualitative findings enhances the validity and reliability of the study conclusions, demonstrating that successful IFMIS implementation requires a holistic approach that addresses technological infrastructure, leadership commitment, employee capacity, effective change management and supportive organizational culture simultaneously.

CHAPTER FIVE

SUMMARY CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary of the major findings, conclusions, recommendations, contributions of the study, limitations of the study, and recommendations for future research. The chapter is prepared based on the findings obtained from the analysis of data regarding the factors affecting the implementation of the Integrated Financial Management Information System (IFMIS) in the Ethiopian Federal Police Commission.

5.2 Summary of major findings

This study set out to identify the factors that influence how well the Integrated Financial Management Information System (IFMIS) is implemented at the Ethiopian Federal Police Commission. Using descriptive statistics, correlation, and regression analysis, the research focused on four main areas: ICT infrastructure, management support, user capacity and training, and organizational factors. The key findings are:

- ICT infrastructure matters. Reliable internet, sufficient computer equipment, and good system integration were all linked to better IFMIS performance. Respondents agreed that ICT infrastructure supports IFMIS support.
- Management support is critical.Respondents agreed that management support contributes positively(M=3.56).
- Training and user capacity improve outcomes. Employees who received adequate training and who had the necessary technical skills were more likely to use IFMIS correctly and confidently. Building users' abilities reduced errors and increased the system's usefulness.
- Respondents agreed that top management support contributes positively (M=3.56.)
- Organizational factors play a role. Elements such as organizational structure, internal communication, and institutional readiness positively influenced implementation. The factors are interconnected.

- Correlation analysis showed positive relationships between each independent factor and IFMIS implementation, suggesting that improvements in any of these areas tend to be associated with better IFMIS performance.
- Together the factors explain a lot. Regression analysis indicated that the factors jointly account for a significant share of the variation in IFMIS implementation.

5.3 Conclusions

The study concludes that all five organizational determinants significantly affect IFMIS effectiveness at the federal police commission headquarters with organizational culture and structure being the strongest predictor, followed by ICT infrastructure, change management, top management support and training. IFMIS has improved financial reporting, transparency efficiency and decision making but challenges like infrastructure gaps , training deficiencies,communication issue sand bureaucracy persist. Successful IFMIS implementation requires a holistic approach addressing technological,leadership, capacity, change, and cultural factors simultaneously.

5.4 Detailed Recommendations

5.4.1 Improve ICT infrastructure

- Strengthen internet connectivity and ensure stable access across departments.
- Upgrade computers, servers, and IFMIS software where needed.
- Put regular maintenance and technical support in place to prevent downtime and extend **equipment life.**

5.4.2 Strengthen management support

- Ensure top management visibly champions IFMIS by allocating sufficient budget and actively overseeing implementation.
- Establish regular supervisory and review mechanisms so leadership stays involved and informed.
- Encourage a positive environment where staff feel supported to learn and use the system.

5.4.3 Build user capacity and training

- Implement ongoing, practical training programs tailored to different user roles.
- Run hands-on workshops, refresher courses, and on-demand technical support.
- Track training outcomes and adapt content to address common user problems and new system features.

5.4.4 Improve organizational arrangements

- Clarify operational procedures and responsibilities related to IFMIS use.
- Strengthen internal communication channels so information flows quickly between finance, IT, and operational units.
- Promote coordination across departments to ensure consistent use and data quality.

5.4.5 Policy and system improvements

- Establish regular monitoring and evaluation of IFMIS roll-out to spot issues early and make timely corrections.
- Review and update related policies and implementation strategies based on lessons learned.
- Involve relevant stakeholders (e.g., finance teams, IT, end users, and policymakers) in periodic reviews to keep the system aligned with actual needs.

5.5 Contribution of the Study

This study adds practical, evidence-based insight into what helps or hinders IFMIS implementation in Ethiopia's public sector, with a focused look at the Federal Police Commission. The findings can guide policymakers, public managers, researchers, and financial professionals who want to strengthen public financial management. By highlighting technology, leadership, people, and organizational practices together, the study offers a useful reference for designing more effective IFMIS strategies and improving outcomes in similar institutions.

5.6 Limitations of the Study

Even though the study does have contributions, it still came with a number of limitations that, to be honest, can affect how broadly we interpret the results. For one thing, the research was carried out only within the Ethiopian Federal Police Commission so the findings might not completely reflect what happens in other security institutions across Ethiopia, and that's important. Then, the study depended mainly on questionnaire data from respondents, so it could include personal bias, and also a level of subjectivity that is hard to avoid. Third, because time and financial resources were limited, the researcher was not able to use a larger sample size or carry out wider comparison analysis across multiple institutions. Lastly, the work mainly concentrated on selected factors influencing IFMIS implementation, while there may be other variables out there that can also shape how effective the system is in practice.

5.7 Recommendations for Future Research

Taking those limitations into account, the following suggestions are proposed for future researchers, because there's still room to deepen understanding.

- 1 Future study should bring in additional public organizations, so the findings become more general and not just tied to one setting.
- Researchers should also examine other influences on IFMIS implementation, like organizational culture, employee mindset, cybersecurity readiness, and government policy direction.
- Comparative investigations between public institutions and private organizations may offer a wider view of the way IFMIS is actually applied.
- Future researchers are encouraged to combine research approaches, meaning mixed methods that use both quantitative and qualitative data to obtain richer and more complete results.
- Longitudinal studies should be undertaken as well, to see the long-term outcomes, and the staying power, of IFMIS implementation in public institutions.

Recommendations for Future Research

Future research should employ longitudinal, multi-institutional designs across Ethiopian security organizations, and it should integrate objective performance measures…

References

Adedokun, A., Afolabi, T., & Olawale, K. (2021). ICT infrastructure challenges and IFMIS implementation in Sub-Saharan Africa. *African Journal of Information Systems, 13*(2), 133–149.

African Development Bank. (2025). *Public financial management in Africa: Progress and challenges*. Abidjan: African Development Bank.

Al-Mamary, Y. H., Shamsuddin, A., & Aziati, N. (2022). The role of top management support in information systems implementation success. *Journal of Systems and Information Technology*, 24(2), 123-145.

Ameyaw, C., Mensah, J., & Osei-Tutu, F. (2022). Organizational alignment and IFMIS implementation effectiveness in Ghana. *African Journal of Public Administration*, 18(3), 245-267.

Asian Development Bank. (2023). *Digital governance and integrated financial management reforms in developing Asia*. Manila, Philippines: Asian Development Bank.

Awudu, A. (2022). Integrated financial management information systems and public sector financial performance in developing countries. *International Journal of Public Administration, 45*(8), 611–625.

Braun, V., & Clarke, V. (2021). *Thematic analysis: A practical guide*. SAGE Publications.

Chalu, H. (2020). *The effect of Integrated Financial Management Information System on the quality of financial reports in local government authorities in Tanzania. Journal of Financial Reporting and Accounting, 18(4), 679–702.*

Cloete, F., & Mahlobo, M. (2021). Information systems implementation and organizational performance in the public sector. *African Journal of Governance and Development, 10*(1), 88–104.

Cohen, J. (1960). A coefficient of agreement for nominal scales. *Educational and Psychological Measurement*, 20(1), 37-46.

Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications.

Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 13(3), 319-340.

DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean model of information systems success: A ten-year update. *Journal of Management Information Systems*, 19(4), 9-30.

Dener, C., Watkins, J., & Dorotinsky, W. (2021). *Financial management information systems: 25 years of World Bank experience*. World Bank Publications.

DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147-160.

Federal Police Commission Internal Audit. (2025). *IFMIS implementation review report*. Addis Ababa: Federal Police Commission.

Federal Police Commission. (2024). *Annual financial management report 2023/24*. Addis Ababa: Federal Police Commission.

Federal Police Commission. (2025). *Organizational structure and functional responsibilities*. Addis Ababa: Federal Police Commission.

Fetters, M. D., Curry, L. A., & Creswell, J. W. (2013). Achieving integration in mixed methods designs. *Health Services Research*, 48(6), 2134-2156.

Field, A. (2018). Discovering Statistics Using SPSS (5th ed.). Sage Publications

Gebre, T., & Tegegn, D. (2023). Technology adoption in Ethiopian public sector organizations: The role of organizational factors. *Ethiopian Journal of Information Systems*, 8(2), 78-102.

Gebreeyesus, M. (2021). Technical support systems and public sector digital transformation in Ethiopia. *Ethiopian Journal of Public Administration and Development, 7*(1), 44–60.

Gujarati, D. N., & Porter, D. C. (2009). Basic Econometrics (5th ed.). McGraw-Hill.

Guest, G., Bunce, A., & Johnson, L. (2020). How many interviews are enough? An experiment with data saturation and variability. *Field Methods*, 18(1), 59-82.

Haile, F. (2025). *Assessment of factors affecting the performance of Integrated Financial Information System (IFMIS) project: The case of Ministry of Finance (MOF)* [Unpublished master's thesis]. St. Mary's University, Addis Ababa, Ethiopia.

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). Multivariate Data Analysis (8th ed.). Cengage Learning.

Heeks, R. (2022). *Information systems and public sector reform in developing countries*. Routledge.

International Monetary Fund. (2024). *Public financial management reforms in developing countries*. IMF Fiscal Affairs Department.

International Monetary Fund. (2025). *Ethiopia: Staff report for the 2025 Article IV consultation*. IMF Country Report No. 25/112.

Kebede, T. (2019). Challenges of integrated financial management information system implementation in public institutions of Ethiopia. *African Journal of Public Administration, 11*(2), 55–72.

Ministry of Finance. (2024). *Public financial management reform strategy 2024–2029*. Addis Ababa: Ministry of Finance.

Molla, A., & Licker, P. S. (2021). E-government adoption in Ethiopia: Organizational and contextual factors. *Information Technology for Development*, 27(4), 567-589.

Mushi, F., & Kipemba, A. (2024). Leadership stability and IFMIS implementation effectiveness in Tanzania. *Journal of Public Financial Management*, 12(1), 45-68.

Mwangi, J., & Mwirigi, F. (2021). Change management and IF

Ngulube, P., & Ndlovu, N. (2023). Staff capacity and resistance to change in South African IFMIS implementations. *South African Journal of Information Management, 25*(1), a1456.

Organization for Economic Co-operation and Development (2022). *Digital government and public financial management reforms: Strengthening transparency and accountability through IFMIS*. Paris, France: OECD Publishing.

Organization for Economic Co-operation and Development (2023). *Public financial management and digital transformation in developing countries*. Paris, France: OECD Publishing.

Prasetyo, A., & Setiawan, B. (2022). *Organizational capacity and IFMIS reform in Indonesia. Asian Journal of Public Administration, 44(3), 212–229.*

Stam, E., & Van de Ven, A. (2021). Organizational alignment and digital transformation in public financial management systems. *Government Information Quarterly, 38*(4), 101584.

Srivastava, A., & Sharma, P. (2023). Institutional coordination and IFMIS success in India. *Indian Journal of Public Financial Management, 11*(2), 88–104.

Tefera, B., & Otieno, J. (2024). Digital financial systems and accountability in public institutions: Evidence from East Africa. *Journal of Public Budgeting, Accounting & Financial Management, 36*(1), 72–90.

Tetteh, J., & Mensah, P. (2021). Infrastructure alignment and public financial system efficiency in developing economies. *Journal of African Business, 22*(4), 517–533.

Tetteh, J., Mensah, P., & Asare, K. (2020). ICT infrastructure and integrated financial management systems in Africa. *Information Development, 36*(3), 421–435.

Tibebu, T., Sultan, M., & Alemayehu, D. (2022). *Determinants of IFMIS implementation success in Ethiopian public sector: Evidence from Jimma District. Ethiopian Journal of Accounting and Finance, 9(1), 34–56.*

Timbwa, R. (2022). System integration challenges and financial management reforms in developing countries. *International Journal of Public Sector Management, 35*(6), 703–719.

World Bank. (2021). *integrated financial management information systems: Twenty-five years of World Bank experience on what works and what doesn't*. Washington, DC: World Bank.

Appendix



COLLEGE OF BUSINESS AND ECONOMICS

DEPARTMENT OF (MSc) IN ACCOUNTING AND FINANCE.

THE RESEARCH TITLE "Organizational Determinants of IFMIS Implementation Effectiveness: A Case Study of the Federal Police Commission Headquarters"

Dear Respondent,

My name is Betlehem, and I am a postgraduate student pursuing a Master of **(MSc) in Accounting and Finance**. I am currently conducting a research study titled *"Organizational Determinants of IFMIS Implementation Effectiveness: A Case Study of the Federal Police Commission Headquarters."* This study is being carried out as part of the partial fulfillment of the requirements for the MSc degree.

The main purpose of this study is to examine the organizational factors influencing the effectiveness of IFMIS implementation, including ICT infrastructure, top management support, user capacity and competency, change management, and organizational culture and structure.

Your participation in this study is highly valuable. The information you provide will contribute to academic research and may help improve IFMIS implementation practices within the organization. All responses will be treated with strict confidentiality and will be used only for academic purposes. Your identity will not be disclosed in any report.

Purpose of the Questionnaire

The purpose of this questionnaire is to:

- Collect data on organizational determinants affecting IFMIS implementation effectiveness.
- Assess the influence of ICT infrastructure, management support, user competency, change management, and organizational culture.
- Support empirical analysis for the MSc research.
- Provide evidence-based insights for improving IFMIS implementation in the organization.

Instructions for Respondents

1. Please read each statement carefully before responding.
2. There are no right or wrong answers; your honest opinion is important.
3. Kindly tick (✓) the box that best represents your level of agreement for each statement.
4. Use the Likert scale provided below for Sections B to G.
5. Ensure all questions are answered to the best of your knowledge.
6. Your responses will remain confidential and anonymous.

Likert Scale

Scale Value	Description
1	Strongly Disagree
2	Disagree
3	Neutral
4	Agree
5	Strongly Agree

Section A: General Information

1. Gender:

☐ Male

☐ Female

2. Age:

☐ 20 -24

☐ 25–34

☐ 35–44

☐ 45–54

☐ 55 and above

3. Educational Level:

☐ Diploma

☐ Bachelor's

☐ Master's

☐ Other: _____

4. Work Experience

☐ <2 years

☐ 2–5 years

☐ 6–10 years

☐ >10 years

5. Department: _____
6. Position: _____

Section B: ICT Infrastructure

No	Statement	1	2	3	4	5
1	The organization has adequate ICT infrastructure to support IFMIS implementation.	☐	☐	☐	☐	☐
2	The available hardware (computers, servers, printers) is sufficient for IFMIS use.	☐	☐	☐	☐	☐
3	The network and internet connectivity are reliable and stable.	☐	☐	☐	☐	☐
4	The system experiences minimal downtime during operations.	☐	☐	☐	☐	☐
5	Technical support is readily available when ICT problems occur.	☐	☐	☐	☐	☐
6	ICT infrastructure is well aligned with IFMIS operational requirements.	☐	☐	☐	☐	☐
7	ICT infrastructure enhances efficiency in IFMIS usage.	☐	☐	☐	☐	☐

Section C: Top Management Support

No	Statement	1	2	3	4	5
1	Top management demonstrates commitment to IFMIS implementation.	☐	☐	☐	☐	☐
2	Management allocates sufficient resources for IFMIS implementation.	☐	☐	☐	☐	☐
3	Leadership provides continuous monitoring and supervision of IFMIS.	☐	☐	☐	☐	☐
4	Management encourages employees to use IFMIS in daily activities.	☐	☐	☐	☐	☐
5	Strategic plans of the organization incorporate IFMIS usage.	☐	☐	☐	☐	☐
6	Management addresses challenges related to IFMIS promptly.	☐	☐	☐	☐	☐
7	Top management provides clear guidance regarding IFMIS implementation.	☐	☐	☐	☐	☐

Section D: User Capacity and Competency (Training & Skills)

No	Statement	1	2	3	4	5
1	I have received adequate training on IFMIS usage.	☐	☐	☐	☐	☐
2	The training improved my ability to use IFMIS effectively.	☐	☐	☐	☐	☐
3	Users in this organization have sufficient ICT skills for IFMIS.	☐	☐	☐	☐	☐
4	Continuous training opportunities are available for IFMIS users.	☐	☐	☐	☐	☐
5	Training materials and user manuals are accessible and useful.	☐	☐	☐	☐	☐
6	Lack of training affects effective utilization of IFMIS.	☐	☐	☐	☐	☐
7	Users are confident in performing IFMIS-related tasks.	☐	☐	☐	☐	☐

Section E: Change Management

No	Statement	1	2	3	4	5
1	The organization has a clear change management strategy for IFMIS.	☐	☐	☐	☐	☐
2	Employees are adequately informed about IFMIS-related changes.	☐	☐	☐	☐	☐
3	Staff are involved in IFMIS implementation decisions.	☐	☐	☐	☐	☐
4	Resistance to change is properly managed.	☐	☐	☐	☐	☐
5	Communication about IFMIS changes is timely and effective.	☐	☐	☐	☐	☐
6	Leadership supports employees during transition to IFMIS.	☐	☐	☐	☐	☐
7	Change management practices facilitate IFMIS adoption.	☐	☐	☐	☐	☐

Section F: Organizational Culture and Structure

No	Statement	1	2	3	4	5
1	The organizational culture supports technology adoption.	☐	☐	☐	☐	☐
2	Employees are open to using new systems such as IFMIS.	☐	☐	☐	☐	☐
3	The organizational structure supports effective IFMIS implementation.	☐	☐	☐	☐	☐

4	Coordination between departments enhances IFMIS usage.	☐	☐	☐	☐	☐
5	Decision-making processes support IFMIS implementation.	☐	☐	☐	☐	☐
6	Bureaucratic procedures do not hinder IFMIS utilization significantly.	☐	☐	☐	☐	☐
7	There is strong collaboration among staff in using IFMIS.	☐	☐	☐	☐	☐

Section G: IFMIS Implementation Effectiveness

No	**Statement**	**1**	**2**	**3**	**4**	**5**
1	IFMIS improves financial reporting accuracy.	☐	☐	☐	☐	☐
2	IFMIS enhances transparency in financial management.	☐	☐	☐	☐	☐
3	IFMIS improves efficiency of financial processes.	☐	☐	☐	☐	☐
4	IFMIS reduces manual errors in financial transactions.	☐	☐	☐	☐	☐
5	IFMIS supports timely decision-making.	☐	☐	☐	☐	☐
6	IFMIS improves accountability in financial operations.	☐	☐	☐	☐	☐
7	Overall, IFMIS implementation is effective in this organization.	☐	☐	☐	☐	☐

Section H: Open-Ended Questions

1. What are the major challenges affecting IFMIS implementation in your organization?

   _____

   _____

   _____

   _____

2. What recommendations do you suggest to improve IFMIS effectiveness?

_____

_____

_____

_____

Appendix B



COLLEGE OF BUSINESS AND ECONOMICS

DEPARTMENT OF (MSC) IN ACCOUNTING AND FINANCE.

Title of the Study

Organizational Determinants of IFMIS Implementation Effectiveness: A Case Study of the Federal Police Commission Headquarters Degree of Master of Science

Introduction to the Interview

Dear Participant,

My name is Betlehem, and I am a postgraduate student pursuing a Master of Science **(MSc) in Accounting and Finance.** I am currently conducting a research study titled *"Organizational Determinants of IFMIS Implementation Effectiveness: A Case Study of the Federal Police Commission Headquarters."*

This interview is being conducted as part of the partial fulfillment of the requirements for the MSc degree. The purpose of this study is to examine organizational factors that influence the effectiveness of IFMIS implementation, including ICT infrastructure, top management support, user capacity, change management, and organizational culture.

Your participation in this interview is highly valuable. The information you provide will contribute significantly to the academic success of this research and to a better understanding of

IFMIS implementation practices. All responses will be treated with strict confidentiality and will be used strictly for academic purposes only. Your identity will not be disclosed in any report.

Purpose of the Interview

The purpose of this interview is to:

- Explore in-depth organizational factors affecting IFMIS implementation effectiveness.
- Understand the role of ICT infrastructure, management support, user competency, change management, and organizational culture.
- Identify challenges and opportunities associated with IFMIS implementation.
- Gather expert opinions to complement the quantitative survey data.

Instructions for Interviewees

1. The interview is voluntary, and you may choose not to answer any question.
2. There are no right or wrong answers; we are interested in your honest views and experiences.
3. You are encouraged to provide detailed explanations and examples where possible.
4. The interview will be treated with strict confidentiality.
5. With your permission, the interview may be recorded for accuracy of data collection.
6. The duration of the interview is approximately 30–60 minutes.

Section A: Background Information

1. What is your current position and role in the organization?
2. How long have you been working in this organization?
3. What is your level of involvement with IFMIS implementation or usage?
4. What responsibilities do you have related to financial management or ICT systems?

Section B: ICT Infrastructure

1. How would you describe the adequacy of ICT infrastructure for IFMIS implementation in your organization?

2. What challenges, if any, are associated with ICT infrastructure (hardware, software, network connectivity)?
3. How does ICT infrastructure affect the performance and usability of IFMIS?
4. What improvements are needed in ICT infrastructure to enhance IFMIS effectiveness?

Section C: Top Management Support

1. How would you describe the level of support provided by top management for IFMIS implementation?
2. In what ways does top management demonstrate commitment to IFMIS?
3. How does leadership influence employee motivation and adoption of IFMIS?
4. What challenges exist regarding management support for IFMIS implementation?
5. What role should top management play to improve IFMIS effectiveness?

Section D: User Capacity and Competency (Training & Skills)

1. How would you assess the level of users' skills and competencies in using IFMIS?
2. What types of training have been provided to IFMIS users?
3. Are the training programs adequate to meet user needs? Why or why not?
4. What challenges do users face in using IFMIS due to skill gaps?
5. What additional training or capacity-building measures are required?

Section E: Change Management

1. How is change management handled during IFMIS implementation in your organization?
2. How are employees informed and prepared for changes related to IFMIS?
3. What types of resistance to change have been observed?
4. How does management address resistance to IFMIS adoption?
5. What strategies could improve change management practices for IFMIS implementation?

Section F: Organizational Culture and Structure

1. How would you describe the organizational culture in relation to technology adoption?
2. Does the organizational structure support or hinder IFMIS implementation? How?

3. How do communication and coordination between departments affect IFMIS usage?
4. Are employees generally open to adopting IFMIS? Why or why not?
5. What organizational changes are needed to improve IFMIS effectiveness?

Section G: IFMIS Implementation Effectiveness

1. In your opinion, how effective is IFMIS implementation in this organization?
2. What benefits has IFMIS brought to financial management and reporting?
3. What are the major challenges affecting IFMIS effectiveness?
4. How has IFMIS improved transparency, accountability, and decision-making?
5. What factors most strongly influence IFMIS implementation success or failure?

Section H: Overall Challenges and Recommendations

1. What are the key challenges hindering IFMIS implementation in the organization?
2. Which organizational factors are most critical in influencing IFMIS effectiveness?
3. What recommendations would you provide to improve IFMIS implementation and utilization?
4. What policy or institutional changes would enhance IFMIS performance?

Thank you very much for your time and valuable insights. Your contributions are highly appreciated and will play an important role in the success of this research.