

**FACTORS AFFECTING IMPLEMENTATION OF MANAGEMENT
CONTROL AND INFORMATION SYSTEM IN PUBLIC SECTOR,
PERSPECTIVE FROM TANZANIA ELECTRICITY SUPPLY
COMPANY (TANESCO)**

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CONTROL AND INFORMATION SYSTEM IN PUBLIC SECTOR,
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COMPANY (TANESCO)**

By

Abdallah Seleman

**A Dissertation Submitted to the Mzumbe University Dar es Salaam Campus
College in Partial Fulfillment of the requirement for the award of the Degree of
Masters of Science in Human Resource Management (MSc – HRM) of Mzumbe
University**

2013

CERTIFICATION

We, the undersigned, certify that we have read and hereby recommend for acceptance by the Mzumbe University a Dissertation titled *factors affecting implementation of management control and information system in public sector* in partial fulfilment of the requirements for the Master's Degree of Science in Human Resource Management (MSC - HRM) at Mzumbe University.

Major Supervisor

Internal Examiner

External Examiner

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DEDICATION

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ABBREVIATIONS AND ACRONYMS

DSS	-	Decision Support System
DC's	-	Developing Countries
EDP	-	Electronic Data Processing
EIS	-	Executive Information Systems
ES	-	Experts Systems
FMIS's	-	Financial Management Information System
GDP	-	Gross Domestic Product
HRM	-	Human Resource Management
HRD	-	Human Resource Department
IT	-	Information Technology
IS	-	Information System
KS	-	Knowledge Society
MCIS	-	Management Control and Information System
SIS	-	Strategic Information Systems
TANESCO	-	Tanzania Electricity Supply Company Limited
TPS	-	Transaction Processing Systems
URT	-	United Republic of Tanzania

ABSTRACT

Management control and Information Systems is a planned system for collecting, processing, storing and disseminating data in the form of information needed to carry out the functions of management. Management control and Information Systems and the information it generates are generally considered essential components of prudent and reasonable business decisions. Because MCIS supplies decision makers with facts, it supports and enhances the overall decision making process. MCIS also enhances job performance throughout an institution.

At the most senior levels, it provides the data and information to help the board and management in making strategic decisions. In other levels, MCIS provides the means through which the institution's activities are monitored and information is distributed to management, employees, and customers so that there is so many factors which hinder the effectiveness of the system to the work place so that to simplify the activities due to that the researcher were conducted the research to investigate those factors which affecting the implementation of management control and information system specifically in the public sector, the case of Tanesco -headquarter situated in Dar es Salaam.

Data were collected through interview, questionnaires as well as reviewing other secondary sources including reports, memos and charters. Findings were processed through Ms Excel for their interpretation and analysis so as to answer the specific research questions.

Researcher present data that collected from the respondents and come up with some weakness which its show that the system in the work place does not much likely by the employees because automatically the system read the information and used by the management and that data helped them to control the employees as well as some time the system used to distribute information to the employees and stakeholders as

customers as the way of informing them on the business and if there is any emergency which are important for them to know it should provide to them.

Due to that researcher tried its best to collect those factors affecting the implementation of management control and information system by doing so the data obtained and presented in this report so that to provide the management to know how to overcome those factor to ensure the system work effectively and achieve its objectives.

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CHAPTER ONE

PROBLEM SETTING

1.0 Introduction

This chapter is divided into six sections which include the background of the problem, Statement of the problem, Objective of the study, Research questions, scope and limitation of the study significance of the study.

1.1 Background to the problem

Overtime, there has been on-going technological revolution of the 21st century especially in the integration of Information Systems into the existing sectors of human engagement. This revolution has come with a view of enhancing the quality of services provided, improve data systems and automate all the originally manual operation.

Management control and Information Systems is a planned system for collecting, processing, storing and disseminating data in the form of information needed to carry out the functions of management. Management control and Information Systems and the information it generates are generally considered essential components of prudent and reasonable business decisions. Because MCIS supplies decision makers with facts, it supports and enhances the overall decision making process. MCIS also enhances job performance throughout an institution. At the most senior levels, it provides the data and information to help the board and management in making strategic decisions.

In other levels, MCIS provides the means through which the institution's activities are monitored and information is distributed to management, employees, and customers (O'Brien 2003).

Economic, social, and political institutions worldwide are relying increasingly on management control and information system to perform a variety of functions. Jones and George (2006) states that, rapid advances in Information Technology(IT)-specifically, through the development of more and more sophisticated computer hardware and software has a fundamental impact on managers, their organization, their suppliers and customers. Management control and Information Systems is perceived as a global economic engine. It provides the communication and analytical powers that organizations need for conducting trade and managing business on a global scale. It helps organizations to control the far flying global corporations, communicate with distributors and suppliers, operating 24 hours a day in different national environments, serving local and international reporting needs. Management Control and Information systems have radically transformed business from manual to electronic systems by shifting to e-commerce and e-business. To become competitive participants in international markets, organizations need powerful communication and information systems. If an organization does not use computerized management control and information systems new competition would cut into its extraordinary profit (Laudon and Laudon 2002).

Awareness of Management Control and Information Systems and its significance rose since the beginning of the twentieth century where information revolution began. In this era of knowledge and information based economy, information technology and systems take on great importance. Knowledge based products and services of great economic value such as credit cards, ATMs, overnight delivery systems and World Wide Web are now a common experience, that is, they are used everywhere. Awareness in developed countries is greater than in developing countries. Today, countries in Europe, Japan and America, knowledge and information play a greater part in Gross National Product/Gross Domestic Product contribution.

For instance; the contribution of information technology/systems (IT/IS) to the gross domestic product (GDP) in the U.S. has doubled to 8.2% during the past two decades. Hence it is critical for organizations to realize the increased importance of IT/IS function/personnel. If organizations perceive the role of IT/IS function/personnel inappropriately, the results could be disastrous - loss in competitiveness through lack of, and failed, IT/IS development efforts (Ramakrishna and Lin 2000).

Adoption and application of Management Control and Information Systems in developing countries has not been successful for many years. In the past decade for example; developing countries (DCs) have been encouraged to reform their public expenditure management systems and have increasingly embarked on major projects to computerize their government operations. Most popular among these have been projects to computerize government accounting and payment operations, by introducing government financial management information systems (FMISs), Human Resource Information System (HRIS) which led to almost universal failure to implement and sustain FMISs and HRIS in DCs. The following issues, in particular, that have contributed to the limited success of FMIS and HRIS projects may be worth noting in the DC context. Lack of clarity in ownership of the system and unclear authority to implement, Failure to clearly specify the basic functionality, the failure to spend enough time on the design phase, Failure to reengineer procedures.

The failure to undertake parallel reforms required by the FMIS and HRIS, The neglect to “sell” the system to agencies, Overestimating the information to be included in the system, Unrealistically short project timetable, The required management input is often underestimated, Lack of incentives for reform, Prerequisites do not exist (Diamond and Khemani 2005). Furthermore, it is stated that other drawbacks of computer based Management Information Systems in developing countries include; environmental factors, cost, security problems and its negative impact on the workforce whereby a majority of them are left jobless. Due to these, developing countries have been slow in fitting into the global digital market (Uzoka et al 2006).

Tanzania like the rest developing countries remains in a state of quandary as to how best to participate in the global information age. For a region that historically lagged the world in most aspects of development, the age of technology presents new challenges. Its efforts in catching up with developments in information systems are surrounded by problems as it is not hand in hand with actual adoption and application. Despite well emphasis on use of Management Control and Information Systems in all sectors of the economy, adoption and application of it is questionable till today in most of the public organizations in Tanzania, simply put, Information System (IS) implementation theories are insufficient to explain apparently 'irrationalities' that limit implementation and sustainability (Moens et al 2008).

Adoption and application of the MCIS and their proper use, will lessen the probability that erroneous decisions will be made because of inaccurate or untimely information which invariably misallocate and/or waste resources (Comptroller 1995). So this study research will come up with solution of the problem of management control and information system basically to the public organization.

1.2 Statement of the problem

Management Control and Information Systems is an important management tool for providing excellent and quality services/products for achieving competitive advantage. It is an information system that managers plan and design to provide themselves with the specific information they need to perform their roles effectively. As organization grows, the need for well-established Management Control and Information Systems becomes much more important since it is likely that organizational structure, job description, procedures, system and practices will not be congruent with business imperatives.

Depending on Traditional Management Control and Information Systems automatically excludes an organization from competitive world of business and thus risking itself to competitive disadvantage as the system leads to loss of information; it is slow; it is

ineffective in data processing thus failing to provide the management with timely, complete, relevant and high quality information; it lacks confidentiality due to the fact that information passes through many layers and managers and sometimes unauthorized employees get access to information that they are not allowed to see; Lack of security due to poor storage equipment used for storing records and information they contain; it is prone to errors of entry and analysis resulting from the fatigue of the users (Jones & George 2006).

Basing on the above, both private and public sectors are forced by the dramatic changes in Management Control and Information Systems and Information Technology in general in order to serve best their respective customers. Despite efforts that have been done by Tanzanian government to promote the use of Management Control and Information System as a management tool, adoption and application of Management Control and Information Systems in solving management problems is still lagging behind/taking place very slow. The low adoption rate and application of Management Control and Information Systems in Tanzanian organizations merits one to predict that Management Control and Information Systems are not recognized as an important component/element/input for organization competitive advantage. So due to that the study wastobe assessing the factors which affecting implementing management control and information system in the work place and case study was Tanzania Electricity Supply Company Limited (TANESCO)

1.3 Objectives of the study

1.3.1 General objective

The purpose of this study was to assess the factors affecting implementation of management control and information system in the work place.

1.3.2 Specific objectives

- i) To determine whether the employees and management were aware to implement the management control and information system in the work place.
- ii) To identify the factors affecting workers in implementation of management control and information system.
- iii) To find out ways/solutions for implementation of management control and information system.

1.4 Research questions

1.4.1 General questions

The general research question were what is the factors affecting implementation of management control and information system in the work place?

1.4.2 Specific Research questions

- i) How the employees and management were aware to implement the management control and information system?
- ii) What are the factors affecting workers in implementation of management control and information system?
- iii) What are the ways/solutions for implementation of management control and information system?

1.5 Scope and limitations of the study

The study were covered only one organization, the Tanzania Electricity Supply Company Limited (TANESCO). The study was conducted in Dar-es-Salaam. Upcountry offices were purposely excluded in the sample given the limitation in time and finance. In Dar-es-Salaam, the Headquarter office was researchers' source of data. Therefore, a finding was only being limited to the size of the sample, and hence any generalization should take into consideration this limitation.

1.6 Significance of the study

The study wereintends to reveal the factors affecting implementation of management control and information system in the public organizations in Tanzania, but the case was TANESCO. The study is of much value to a number of people as follows;

- i) It helps management and decision makers of organizations to appreciate the implications of identified factors that affecting implementation of MCIS.
- ii) It helps researchers to identify viable areas for further research. Also, it used as an additional reference to researchers on technological innovation.
- iii) To generate knowledge and break the gap and perception about MCIS to different stakeholders.
- iv) More specifically, the study was done to enable the researcher to acquire knowledge as a student and fulfill the requirement for the Master in science of human resources management of Mzumbe University.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Different authors and researcher have written about Management Control and information system. The main purpose of this chapter is to review on different work of different authors about management control and information system.

2.1 Definitions of keys terms

2.2.1 Management control

Management control describes the means by which the actions of individuals or groups within an organization are constrained to perform certain actions while avoiding other actions in an effort to achieve organizational goals. Management control falls into two broad categories regulative and normative controls but within these categories are several types. Mayo (2004) also explains the following;

2.1.2 Categories of management control

The following section addresses regulative controls including bureaucratic controls, financial controls, and quality controls. The second section addresses normative controls including team norms and organization cultural norms.

2.1.2.1 Regulative controls

Regulative controls stem from standing policies and standard operating procedures, leading some to criticize regulative controls as outdated and counter-productive. As organizations have become more flexible in recent years by flattening organizational

hierarchies, expanding organizational boundaries to include suppliers in inventory management and customers in new product development, forging cooperative alliances with competitors, and developing virtual organizations in which employees are geographically dispersed and may meet only a few times each year, critics point out that regulative controls may prevent rather than promote goal attainment. Mayo (2004).

There is some truth to this. Customer service representatives at Holiday Inn are limited in the extent to which they can correct mistakes involving guests. They can move guests to a different room if there is excessive noise in the room next to the guest's room. In some instances, guests may get a gift certificate for an additional night at another Holiday Inn if they have had a particularly bad experience. In contrast, customer service representatives at Tokyo's Marriott Inn have the latitude to take up to \$500 off a customer's bill to solve complaints. Mayo (2004).

The actions of customer service representatives at both Holiday Inn and Marriott Inn must follow policies and procedures, yet those at Marriott are likely to feel less constrained and more empowered by Marriott's policies and procedures compared to Holiday Inn customer service representatives. The key in terms of management control is matching regulative controls such as policies and procedures with organizational goals such as customer satisfaction. Each of the three types of regulative controls discussed in the next few paragraphs has the potential to align or misalign organizational goals with regulative controls. The challenge for managers is striking the right balance between too much control and too little. Mayo (2004)

2.1.2.2 Bureaucratic controls

Bureaucratic controls stem from lines of authority and this authority comes with one's position in the organizational hierarchy. The higher up the chain of command, the more an individual will have authority to dictate policies and procedures. Bureaucratic controls have gotten a bad name and often rightfully so. Organizations placing too much

reliance on chain of command authority relationships inhibit flexibility to deal with unexpected events. However, there are ways managers can build flexibility into policies and procedures that make bureaucracies as flexible and able to quickly respond to customer problems as any other form of organizational control. Mayo (2004)

2.1.2.3 Financial controls

Financial controls include key financial targets for which managers are held accountable. These types of controls are common among firms that are organized as multiple strategic business units (SBUs). SBUs are product, service, or geographic lines having managers who are responsible for the SBU's profits and losses. These managers are held responsible to upper management to achieve financial targets that contribute to the overall profitability of the corporation.

Managers who are not SBU executives often have financial responsibility as well. Individual department heads are typically responsible for keeping expenses within budgeted guidelines. These managers, however, tend to have less overall responsibility for financial profitability targets than SBU managers.

In either case, financial controls place constraints on spending. For SBU managers, increased spending must be justified by increased revenues. For departmental managers, staying within budget is typically one key measure of periodic performance reviews. The role of financial controls, then, is to increase overall profitability as well as to keep costs in line. To determine which costs are reasonable, some firms will benchmark other firms in the same industry. Such benchmarking, while not always an "apples-to-apples" comparison provides at least some evidence to determine whether costs are in line with industry averages. Mayo (2004)

2.1.2.4 Quality controls

Quality controls describe the extent of variation in processes or products that is considered acceptable. For some companies, zero defects no variation at all is the standard. In other companies, statistically insignificant variation is allowable.

Quality controls influence the ultimate product or service outcome offered to customers. By maintaining consistent quality, customers can rely on a firm's product or service attributes, but this also creates an interesting dilemma. An overemphasis on consistency where variation is kept to the lowest levels may also reduce response to unique customer needs. This is not a problem when the product or service is relatively standardized such as a McDonald's hamburger. Mayo (2004)

2.1.3 Normative Controls

Rather than relying on written policies and procedures as in regulative controls, normative controls govern employee and managerial behavior through generally accepted patterns of action. One way to think of normative controls is in terms how certain behaviors are appropriate and others are less appropriate. For instance, a tuxedo might be the appropriate attire for an American business awards ceremony, but totally out of place at a Scottish awards ceremony, where a formal kilt may be more in line with local customs. However, there would generally be no written policy regarding disciplinary action for failure to wear the appropriate attire, thus separating formal regulative controls for the more informal normative controls. Mayo (2004)

2.1.3.1 Team norms

Teams have become commonplace in many organizations. Team norms are the informal rules that make team members aware of their responsibilities to the team. Although the task of the team may be formally documented and communicated, the ways in which team members interact are typically developed over time as the team goes through

phases of growth. Even team leadership be informally agreed upon; at times, an appointed leader may have less influence than an informal leader. If, for example, an informal leader has greater expertise than a formal team leader, team members may look to the informal leader for guidance requiring specific skills or knowledge. Team norms tend to develop gradually, but once formed, can be powerful influences over behavior.

2.1.3.2 Organizational culture norms

In addition to team norms, norms based on organizational culture are another type of normative control. Organizational culture involves the shared values, beliefs, and rituals of a particular organization. The Internet search firm, Google, Inc. has a culture in which innovation is valued, beliefs are shared among employees that the work of the organization is important, and teamwork and collaboration are common. In contrast, the retirement specialty firm, VALIC, focuses on individual production for its sales agents, de-emphasizing teamwork and collaboration in favor of personal effort and rewards. Both of these example are equally effective in matching norms with organizational goals; the key is thus in properly aligning norms and goals.

The broad categories of regulative and normative controls are present in nearly all organizations, but the relative emphasis of each type of control varies. Within the regulative category are bureaucratic, financial, and quality controls. Within the normative category are team norms and organization cultural norms. Both categories of norms can be effective and one is not inherently superior to the other. The managerial challenge is to encourage norms that align employee behavior with organizational goals

2.2 Management Control System

(MCS) is a system which gathers and uses information to evaluate the performance of different organizational resources like human, physical, and financialalso the organization as a whole considering the organizational strategies. Finally, MCS influences the behavior of organizational resources to implement organizational

strategies. MCS might be formal or informal. The term 'management control' was given of its current connotations by Robert N. Anthony (Otley, 1994)

Robert N. Anthony (2007) defined Management Control as the process by which managers influence other members of the organization to implement the organization's strategies. Management control systems are tools to aid management for steering an organization toward its strategic objectives and competitive advantage. Management controls are only one of the tools which managers use in implementing desired strategies. However strategies get implemented through management controls, organizational structure, human resources management and culture. Anthony & Young (1999) showed management control system as a black box. The term black box is used to describe an operation whose exact nature cannot be observed. MCS involves the behavior of managers and these behaviors cannot be expressed by equations. Anthony & Young (1999) showed that management accounting has three major subdivisions: full cost accounting, differential accounting and management control or responsibility accounting.

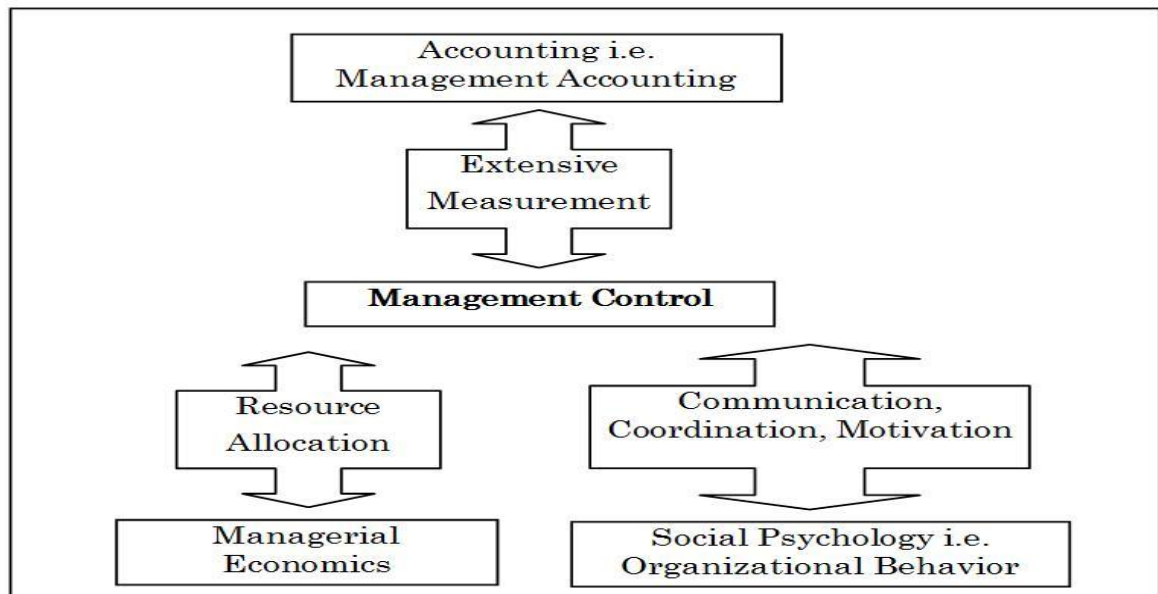
According to Horngren et al. (2005), management control system is an integrated technique for collecting and using information to motivate employee behavior and to evaluate performance. According to Simons (1995), Management Control Systems are the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities.

According to Maciariello et al. (1994), management control is concerned with coordination, resource allocation, motivation, and performance measurement. The practice of management control and the design of management control systems draw upon a number of academic disciplines. Management control involves extensive measurement and it is therefore related to and requires contributions from accounting especially management accounting. Second, it involves resource allocation decisions and is therefore related to and requires contribution from economics especially managerial

economics. Third, it involves communication, and motivation which means it is related to and must draw contributions from social psychology especially organizational behavior.

Figure 2.1

See the following effectiveness of management control system



Sources: Maciariello's 1994

2.2.1 The concept and application/use of Management Information Systems

A management control and information system (MCIS) is an information system that managers plan and design to provide themselves with the specific information they need to perform their roles effectively. Nowadays the term MCIS is almost exclusively for computerized systems. This is due to the fact that traditional MCIS is outdated and ineffective in data processing thus failing to provide the management with timely, complete, relevant and high quality information (Jones & George 2006). Information Systems/Information Technology (IS/IT) have played a central role in enabling

organizations across many segments to address many business challenges and achieve a lot of sustainable comparative advantage. John & George (2006)

Nowadays, a business will only survive if it provides perfect service to its customers. Perfect service occurs at the customer's moment of value. That is, perfect service occurs when the customer wants it (time), where the customer wants it (location), how the customer wants it (form), and in a manner that is guaranteed to the customer. We call the guarantee to the customer "perfect delivery". Today perfect service is only possible if a business has the right information in the hands of the right people at the right time; this occurs through the appropriate use of information technology. John & George (2006)

Therefore the challenge facing any business is to plan for, develop, manage and use its three most important resources- **information, information technology, and people**- to provide perfect service at the customer's moment of value. The plan for development, management control and use of these falls within the function of management control and information systems or MCIS (Haag et al 2002).

The business applications of Information Systems have expanded significantly over the years. Until 1960's, Transaction Processing Systems (TPS) were used. The role of most IS was simple: transaction processing, record keeping, accounting and other electronic data processing (EDP) applications. At around the same time another role was added, as the concept of management control and information systems (MCIS) was conceived. This new role focused on developing business applications that provided managerial end users with predefined management reports that would give managers the information they needed for decision making process. By the 1970's it was evident that the pre-specified information produced by such MCIS were not adequately meeting many of decision making needs of management. So, Decision Support Systems (DSS) were developed. They provided managers with ad hoc and interactive support to their decision making processes. The decision Support Systems were tailored to the unique decision

making styles of managers or they confronted a particular type of problems in the real world. Haag et al (2002)

DSS are highly flexible and interactive, it uses IT system that is designed to support decision making when the problem is not structured. In 1980s, Executive Information Systems (EIS) were developed. These were designed to give top executives an easy way to get critical information they want and when they want it, in the format they preferred. It allows managers to view information in different angles. This was made possible by the development of Micro-Computers processing power, Application software (PLATINUM, e-picor) and Telecommunication networks which gave birth to the concept of end user computing. At around the same time (1980s) breakthrough occurred in the application of artificial intelligence to organization. Haag et al (2002)

IS Experts Systems (ES) and other knowledge based systems forged a new role for information systems. Today, Experts Systems can serve as consultants to users by providing expert advice in limited subject areas. Between 1980s and 1990s an important role of IS appeared. At this time Strategic Information Systems (SIS) were developed. With these systems IT becomes an integral component of organization process, products and services that help an organization gain competitive advantage in market place. In 1990s, the robust growth of the Internet, Intranet, Extranet and other interconnected global Networks of the 1990s dramatically changed the capability of IS in organizations at the beginning of 21st Century. Haag et al (2002)

New inter networked enterprises and global electronic business and commerce systems (e-business and e-commerce) are revolutionizing the operations and management of today's business enterprises. Businesses are becoming e-business enterprises. The internet and internet-like networks- inside the enterprise (intranets) and between an enterprise and its trading partners (extranets) – have become the primary information

technology infrastructure that supports the business operations of many companies. O'Brien (2003).

Effective MCIS should ensure the appropriate presentation formats and time frames required by operations and senior management is met. MCIS can be maintained and developed by either manual or automated systems or a combination of both. It should always be sufficient to meet an institution's unique business goals and objectives. The effective deliveries of an institution's products and services are supported by the MCIS. These systems should be accessible and useable at all appropriate levels of the organization (Comptroller 1995).

2.3.2 Problems Associated with Management Information Systems

The introduction of computerized MCIS in organizations faces a number of problems. In most cases, the idea of innovation originates from managers/top management and is imposed on other members of staff who are usually less literate in the field. In developing countries this problem is compounded by other factors originating from negative culture such as lack of transparency, lack of accountability and the general reluctance for change from traditional ways of life to new innovated systems. Also organizations structures are usually poorly designed in which responsibilities often overlap. O'Brien (2003)

Furthermore, most of donor-supported information technology (IT)-based projects developed or implemented in less-developed economies (LDEs) end up as complete or partial failures or unsustainable. Notably, a number of intra-organizational and external factors are associated with this problem, including inadequate infrastructure and human resource capacity, fragmented donor policy, and lack of policies to manage the sustainability problem. Accordingly, IT initiatives are often donor-driven, top-down, and hijacked by top managers who (normally) do not have adequate skills, but have

enormous power to enforce such initiatives across organizational hierarchies. Kimaro and Nhampossa (2005).

Mbarika et al, (communications of IS Volume 15, Article 33 6) argues that “Often donor organizations, government agencies, and even researchers are quick to assume that information systems technologies, theories, or models developed elsewhere could be transferred and adopted in Sub-Saharan Africa and other less developed regions for the use intended. We feel this approach often fails for various reasons. Since Management control and Information Systems are not simple artifacts, it would seem reasonable that we cannot simply extrapolate the experiences from the developed nations to technology transfer, diffusion, or adoption to apply to developing regions such as Sub-Saharan Africa.

Furthermore, we believe that socioeconomic development level is intimately tied to technology diffusion, adoption, and acculturation. These attributes generally call for universal access and exposure to basic technologies which could lead to the refinement of mental models and meaningful application of technologies to address the relevant local problems in the right cultural contexts. The result is enhanced human development, which is the ultimate goal”.

Also, Diamond and Khemani (2005) elaborate that, In most developing countries (DCs), budget execution and accounting processes were/are either manual or supported by very old and inadequately maintained software applications. This has had deleterious effects on the functioning of their public expenditure management (PEM) systems that are often not adequately appreciated. The consequent lack of reliable and timely revenue and expenditure data for budget planning, monitoring, expenditure control, and reporting has negatively impacted budget management. The results have been a poorly controlled commitment of government resources, often resulting in a large buildup of arrears; excessive borrowing, pushing up interest rates and crowding out private-sector investment; and misallocation of resources, undermining the effectiveness and efficiency of service delivery.

Further, governments have found it difficult to provide an accurate, complete, and transparent account of their financial position to parliament or to other interested parties, including donors and the general public. This lack of information has hindered transparency and the enforcement of accountability in government, and has only contributed to the perceived governance problems in many of these countries. Haag et al (2002)

Moreover, Information security which refers to the extent to which information is controlled and protected from inappropriate, unauthorized or illegal access and use provides another challenge on Management Information Systems. There are many significant threats to information as follows; threat of development and information failures which includes development failure where the system never runs successfully on the computer and implementation failure where the system runs but never or fails to attain the hoped for benefits when used by an organization; Threat of accidents and malfunctioning such as operator error, hardware malfunction, software bugs, data errors and inadequate system performance; Computer crimes caused by criminals, irresponsible action of individuals who take advantage their knowledge of vulnerability of computer, internet or network resources (O'Brien 2003).

2.3 THEORITICAL REVIEW

2.3.1 Classical Control Theory

To overcome the limitations of the open-loop controller, control theory introduces feedback. A closed-loop controller uses feedback to control states or outputs of a dynamical system. Its name comes from the information path in the system: process inputs (e.g., voltage applied to an electric motor) have an effect on the process outputs (e.g., speed or torque of the motor), which is measured with sensors and processed by the controller; the result (the control signal) is "fed back" as input to the process, closing

the loop. Closed-loop controllers have the following advantages over open-loop controllers:

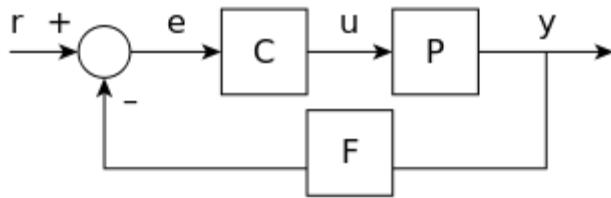
- i) disturbance rejection (such as hills in the cruise control example above)
- ii) guaranteed performance even with model uncertainties, when the model structure does not match perfectly the real process and the model parameters are not exact
- iii) unstable processes can be stabilized
- iv) reduced sensitivity to parameter variations
- v) improved reference tracking performance

In some systems, closed-loop and open-loop control are used simultaneously. In such systems, the open-loop control is termed feed forward and serves to further improve reference tracking performance. Common closed-loop controller architecture is the PID controller.

Closed-loop transfer function.

The output of the system $y(t)$ is fed back through a sensor measurement F to the reference value $r(t)$. The controller C then takes the error e (difference) between the reference and the output to change the inputs u to the system under control P . This is shown in the figure. This kind of controller is a closed-loop controller or feedback controller.

This is called a single-input-single-output (*SISO*) control system; *MIMO* (i.e., Multi-Input-Multi-Output) systems, with more than one input/output, are common. In such cases variables are represented through vectors instead of simple scalar values. For some distributed parameter systems the vectors may be infinite-dimensional (typically functions).



If we assume the controller C , the plant P , and the sensor F are linear and time-invariant (i.e., elements of their transfer function $C(s)$, $P(s)$, and $F(s)$ do not depend on time), the systems above can be analyzed using the Laplace transform on the variables. This gives the following relations:

$$\begin{aligned}
 Y(s) &= P(s)U(s) \\
 U(s) &= C(s)E(s) \\
 E(s) &= R(s) - F(s)Y(s).
 \end{aligned}$$

Solving for $Y(s)$ in terms of $R(s)$ gives:

$$Y(s) = \left(\frac{P(s)C(s)}{1 + F(s)P(s)C(s)} \right) R(s) = H(s)R(s).$$

The expression $H(s) = \frac{P(s)C(s)}{1 + F(s)P(s)C(s)}$ is referred to as the *closed-loop transfer function* of the system. The numerator is the forward (open-loop) gain from r to y , and the denominator is one plus the gain in going around the feedback loop, the so-called loop gain. If $|P(s)C(s)| \gg 1$, i.e., it has a large norm with each value of s , and if $|F(s)| \approx 1$, then $Y(s)$ is approximately equal to $R(s)$ and the output closely tracks the reference input.

PID controller

For more details on this topic, see PID controller.

The PID controller is probably the most-used feedback control design. *PID* is an acronym for *Proportional-Integral-Derivative*, referring to the three terms operating on the error signal to produce a control signal. If $u(t)$ is the control signal sent to the system, $y(t)$ is the measured output and $r(t)$ is the desired output, and tracking error $e(t) = r(t) - y(t)$, a PID controller has the general form

$$u(t) = K_P e(t) + K_I \int e(t) dt + K_D \frac{d}{dt} e(t).$$

The desired closed loop dynamics is obtained by adjusting the three parameters K_P , K_I and K_D , often iteratively by "tuning" and without specific knowledge of a plant model. Stability can often be ensured using only the proportional term. The integral term permits the rejection of a step disturbance (often a striking specification in process control). The derivative term is used to provide damping or shaping of the response. PID controllers are the most well established class of control systems: however, they cannot be used in several more complicated cases, especially if MIMO systems are considered.

Applying Laplace transformation results in the transformed PID controller equation

$$u(s) = K_P e(s) + K_I \frac{1}{s} e(s) + K_D s e(s)$$

$$u(s) = \left(K_P + K_I \frac{1}{s} + K_D s \right) e(s)$$

with the PID controller transfer function

$$C(s) = \left(K_P + K_I \frac{1}{s} + K_D s \right).$$

It should be noted that for practical PID controllers a pure differentiator is neither physically realizable nor desirable due to amplification of noise and resonant modes in

the system. Therefore a phase-lead compensator type approach is used instead, or differentiators with low-pass roll-off.

2.3.2 Modern Control Theory

In contrast to the frequency domain analysis of the classical control theory, modern control theory utilizes the time-domain state space representation, a mathematical model of a physical system as a set of input, output and state variables related by first-order differential equations. To abstract from the number of inputs, outputs and states, the variables are expressed as vectors and the differential and algebraic equations are written in matrix form (the latter only being possible when the dynamical system is linear). The state space representation (also known as the "time-domain approach") provides a convenient and compact way to model and analyze systems with multiple inputs and outputs. O'Brien (2003)

With inputs and outputs, we would otherwise have to write down Laplace transforms to encode all the information about a system. Unlike the frequency domain approach, the use of the state space representation is not limited to systems with linear components and zero initial conditions. "State space" refers to the space whose axes are the state variables. The state of the system can be represented as a vector within that space. O'Brien (2003)

2.3.3 System classifications

2.3.3.1 Linear systems control

For MIMO systems, pole placement can be performed mathematically using a state space representation of the open-loop system and calculating a feedback matrix assigning poles in the desired positions. In complicated systems this can require computer-assisted calculation capabilities, and cannot always ensure robustness.

Furthermore, all system states are not in general measured and so observers must be included and incorporated in pole placement design.

2.3.3.2 Nonlinear systems control

Processes in industries like robotics and the aerospace industry typically have strong nonlinear dynamics. In control theory it is sometimes possible to linearize such classes of systems and apply linear techniques, but in many cases it can be necessary to devise from scratch theories permitting control of nonlinear systems. These, e.g., feedback linearization, back stepping, sliding mode control, trajectory linearization control normally take advantage of results based on Lyapunov's theory. Differential geometry has been widely used as a tool for generalizing well-known linear control concepts to the non-linear case, as well as showing the subtleties that make it a more challenging problem. Lyapunov's (2006)

2.3.3.3 Decentralized systems

When the system is controlled by multiple controllers, the problem is one of decentralized control. Decentralization is helpful in many ways, for instance, it helps control systems operate over a larger geographical area. The agents in decentralized control systems can interact using communication channels and coordinate their actions. O'Brien (2003)

2.4 CONCEPTUAL FRAMEWORK

2.4.1 Meaning of Conceptual Framework

A **conceptual framework** is used in research to outline possible courses of action or to present a preferred approach to an idea or thought. For example, the philosopher Isaiah Berlin used the "hedgehogs" versus "foxes" approach, a "hedgehog" might approach the world in terms of a single organizing principle; a "fox" might pursue multiple conflicting goals simultaneously. Jack Ori (1999)

Conceptual frameworks (theoretical frameworks) are a type of intermediate theory that attempt to connect to all aspects of inquiry (e.g., problem definition, purpose, literature review, methodology, data collection and analysis). Conceptual frameworks can act like maps that give coherence to empirical inquiry. Because conceptual frameworks are potentially so close to empirical inquiry, they take different forms depending upon the research question or problem.

The link between factors affecting implementing management information system is made by independent variable which will be factors affecting and dependent variable which will be management information system, therefore in order to ensure effective management information system the organization should ensure that have been making the policy for changing the operations from analog to digital for the improving services/products and customer satisfactory with it as well as workers aware of it.

The Government through there ministries and agencies should ensure that effective promotes the changes of technology to be up to date technology for the simplification of the task that will reduce the cost of operation activities as well as quality services/product.

2.4.2 Research Variables

In research science, variables refer to factors or conditions that can change during the course of an experiment. For example, in an experiment to see how different conditions affect the temperature at which water boils, the size of the burner and pot used, amount of water, temperature at which the water is heated and any items added to the water are all variables. Scientists attempt to change only one of these variables at a time so that there is no confusion about what caused a change, Jack Ori (1999)

2.4.3 Types of Variables

In any science experiment, there are three types of variables: independent, dependent and controlled variables.

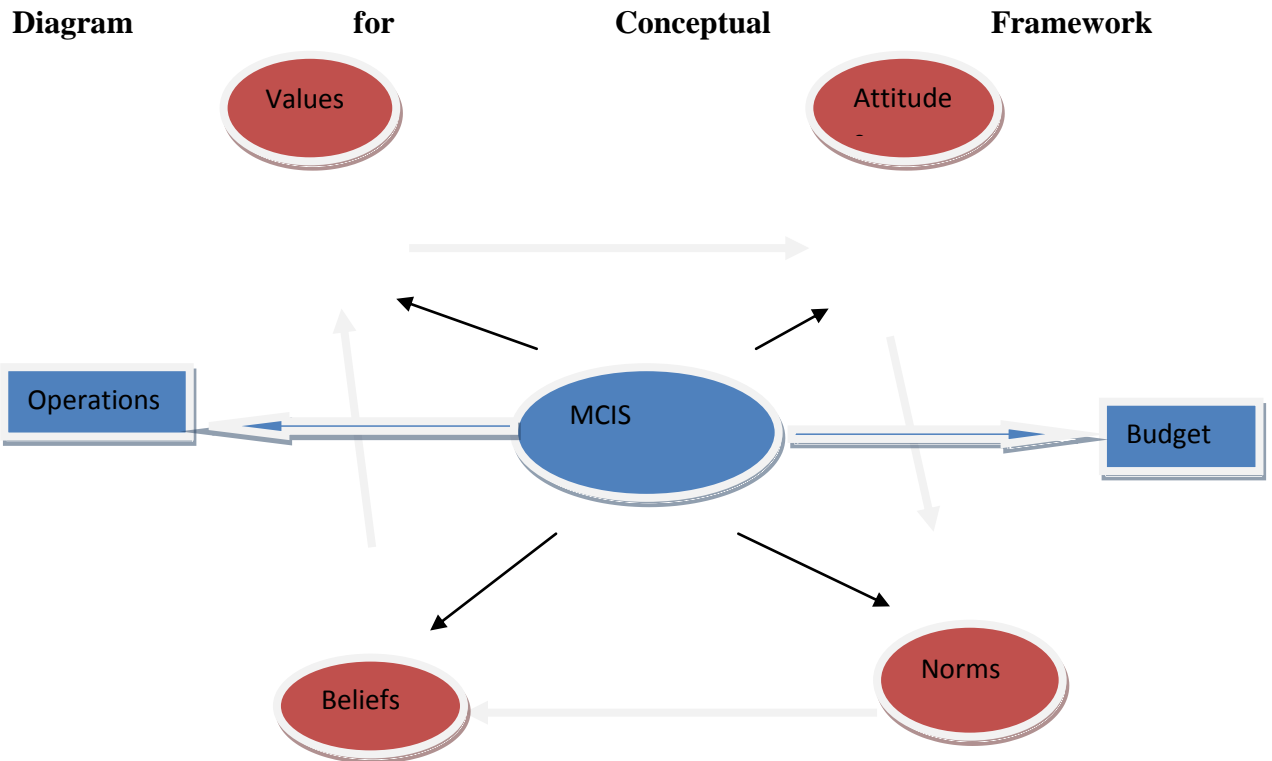
The **independent variable** is the variable that the scientist manipulates. For example, if scientists are studying how putting salt in cold water affects how long it takes to boil water, the presence of salt is the independent variable.

The **dependent variable** is a variable that changes as the result of changing the independent variable. If water boils faster when salt is added to it, then the time water takes to boil is the dependent variable.

Controlled variables are variables that the scientist does not want to change during the course of the experiment such as the amount of water used, size of the burners and the temperature of the heating element.

Under this topic the conceptual frame show the dependent variable is factors which affecting and independent variable is management control and information system as explaining in the following in the diagram.

Figure 2.2



Sources; Researcher's 2013.

The figure above explain that management control and information system that to be effectives should consist the attitudes, values, beliefs and norms those factors should be active and existed in the work place as well as a part from other factor but also the system also cannot be exist without introduced it and implemented so budget should be made for the system that should be put into the operations with effective control the system as well the results should be exist whether positive or negative and that should be measured the comparison should be make so that to check up whether the target have been achieved or not.

Through the management control and information system its make or contribute to the performance of the organization but support needed by the management to ensure effectiveness of the system by making the budget for the system as well as employed skilled personnel who will be competent to operates the system and that always makes

better results so that to achieve the target which the company made before also policy should be made to control the system, for example management control database policy which all employees information have been kept and general employees data of the company should be managed by one department which are always HR Department have authority on managing the human resources in the company.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter explains methods and techniques which were used in conducting the study. It covers the following Items: the study area, Research design, population of the study, Sample size, Sampling procedures, Data collection strategy (that includes; primary and secondary data), data collection instruments/procedures and data processing and analysis techniques.

3.1 The study area

The study was conducted at the Tanzania Electricity Supply Company Limited (TANESCO headquarter). The rationale for choosing Tanesco as a study area is that, it is a large organization and it is the public institution that working on behalf of the Government.

3.2 Research design

The Researcherwasusedcase study design to assess thefactors affecting implementation ofmanagement control and Information Systems in public sector, Tanesco being the study area.

The motives for adopting a case study were due to the following merits as outlined by Kothari (2004).

- (i) It is fairly exhaustive method which enabled the researcher to study deeply and thoroughly different aspects of phenomenon.
- (ii) It is flexible in respect to data collection methods.

- (iii) It saves both time and costs.

3.3 Population of the study

Population of study was conducted to 100 employees in Human resources Department from the Tanesco headquarters. Tanesco consists of 917 employees working at the headquarter which are all departments, but the study was conducted specific to the human resources department which is the main implementer of the management control they lead other department employees in all aspect of human resources functions.

3.4 Sample size

Simply “sample” means portion representing the entire population to be studied. Population under study was the employees from the Tanesco which Human Resource Department was the used to conduct the study. Researcher selects 100 employees as the sample of the study to provide relevant data concerning management control and information system in the organization.

The following table shows the number of employees in Human Resource Department divided into sections and the number of respondents selected by the researcher’s as the sample size was used to obtained data.

Table 3.1

Sample size

HR Sections	No of employees
Training & Manpower Development	10
Performance Management	11
Office Services	11
Recruitment	14
Industrial Relations	10
Compensation & Benefits	12
Insurance	10
Welfare	12
Records	10
TOTAL	100

Source; Researcher's 2013

3.5 Sampling procedures

Sampling procedure combined both probability and non-probability sampling of which simple random sampling and purposive sampling was used. A researcher were used this because it suits for the purpose of the study, that is, to ensure collection of appropriate data from the appropriate potential people.

3.6 Data collection strategy

Both primary and secondary sources were used to collect data. A large portion of primary data was obtained from the Headquarter of Tanesco specifically from the sections managers, core workers from the respective sections and office clerks. Secondary data were used to collect through reading various literatures related to the subject matter i.e. Management Information Systems and Information Technology from Tanesco library, Ministry of Technology, library, World Wide Web (www) and Medias (newspapers, radio and Television).

3.7 Data collection instruments/procedures

There are many methods of data collections such as observation method, interview, questionnaire, and documentary methods. The study was combined all methods mentioned in order to have comprehensive data (findings) about the subject under study.

3.7.1 Questionnaires

Questionnaires were used to design and then administered in order to gather data related to the factors that affecting Management control and Information Systems. Forms of questionnaire were designed and constructed (Open ended and close ended questionnaires) and then distributed to respondents.

So the questionnaires were accepted by the respondents to attempt questions and returned to researcher for analyzing those data into presented, even though there is some respondents were not returned it to researcher.

3.7.2 Interviews

Personal and group interviews were used in order to collect the additional data which the questionnaire has failed to collect. An interview guide was designed in order to preserve the consistency in asking questions and its responses.

The researcher were conducted the interview some of the employees who were rejected to accept questionnaire which was prepared by the researcher, so through such way data was collected from them and analyzed.

3.7.3 Observation

Observation method of data collection was used by the researcher in order to have more firsthand data from the field. This was possible because the researcher was physically present to the field and hence experiencing physical circumstances of the issue under study.

The researcher was physically observed some of the events and participates as well as practices the study to test how it is work in the organization and get data for the study in all sections of the HR department.

3.8 Data analysis

To pave the way for smooth analysis, collected raw data was processed. Technically, data processing implies editing, classification and tabulation of collected data so that they were enabling to analysis. It also, involves transforming data obtained from the field so that to make them easier to understand and to interpret. Under this aspect, both qualitative and quantitative techniques were used in data analysis. The former involve factual and logical interpretation of data.

CHAPTER FOUR

PRESENTATION OF THE RESEARCH FINDINGS

4.0 Introduction

This chapter provides findings of the study were by the researcher present through the findings obtained from the field of study and this chapter covered the general information about Tanesco, Manpower development and administration, Company secretariat, General objectives of the business units, Legislation, Characteristics of study respondents in this researcher look on Age, Sex, Occupation, Educational levels and Employment working duration and finally discussion of the research objectives in the implementation of management control and information system. So those have been explained due to the following data that obtained from the respondents of Tanesco umeme park ubungo as the area where research have been take place.

4.1 General information about Tanesco

Tanzania Electric Supply Company Limited (TANESCO) is a parastatal organization under the Ministry of Energy and Minerals. The Company generates, transmits, distributes and sells electricity to Tanzania Mainland and sells bulk power to the Zanzibar Electricity Corporation (ZECO) which in turn sells it to the public in islands Unguja and Pemba. TANESCO owns most of the electricity generating, transmitting and distributing facilities in Tanzania Mainland, which has an estimated population of 40.2 million people by July 2008 (World Fact Book).

The German colonialists established the first public electricity supply in Tanzania (which was then called Tanganyika) in 1908 at Dar es Salaam. It served the railway workshops and a part of the town where the colonialists were mostly staying. When the Tanganyika territory was mandated to Great Britain in 1920, a Government Electricity

Department was formed to take over and operate the public supplies left by the Germans.

In 1931, the Government handed over the undertaking at Dar es Salaam and those elsewhere upcountry (Dodoma, Tabora and Kigoma) to private enterprises. One of these companies was the Tanganyika Electric supply Company Ltd. (TANESCO) which was established on 26th November 1931 and the other company was the Dar es Salaam and District Electric Supply Company Ltd (DARESCO).

TANESCO commenced operations in 1933 by operating a diesel power station at Kange in the outskirts of Tanga; by 1936 the company had constructed a dam 90m long across the Pangani River and had commissioned two generators totaling 5MW. Concurrently with this, over 400km of supply lines were erected. In 1947, 1952 and 1959 three more sets were installed, bringing the total capacity up to 17.5Mw, its present value.

By 1945 the major part of the assets of the company was invested in supplies to sisal industries in the area. This “one-crop load” aspect of the supply entailed obvious risks and, in 1945, the company sought permission to export power to the port of Mombasa in Kenya, partly to diversify its customers.

By an agreement dated February 12, 1948, among the Tanganyika Government, the Kenya Government and TANESCO, TANESCO was authorized to export surplus power from the Pangani Falls power station to Mombasa, subject to certain conditions designed to safeguard supplies to consumers in the company’s Tanganyika concession. The supply was provided by a transmission line some 135 km long erected on concrete poles. This contract was terminated in 1965.

DARESCO’s early years of operation were occupied in constructing a new power station at Kurasini in Dar es Salaam, upcountry i.e. 1936 (Mwanza), 1937 (Moshi), 1944 (Arusha) and in the 1950’s new branches were established at Tabora, Dodoma, Mbeya, Iringa, Lindi, Mtwara and Morogoro.

After Tanganyika got its independence on December 9, 1961, the government showed its interest to purchase shares from two private companies. Between 1964 and 1975 the government purchases all the shares from the two companies. Immediately after Independence, TANESCO started planning new power projects in order to meet the increasing industrial, commercial and rural township power supply demands. Studies to develop the country's hydroelectric resource were commended in order to reduce the cost of generation using imported diesel oil.

In 1962, construction of the 21-MW Hale hydropower station on the Pangani River, upstream from Pangani Falls, was started, with an associated transmission line from Hale to Dar es Salaam. This power station was commissioned and formally opened by President Nyerere in 1964. At the same time, supplies were extended to virtually all of the sisal estates in the Pangani area by the addition of branches at Kilosa, Kimamba and Lushoto.

4.1.1 Manpower development and administration

Between 1964 and 1979 the number of employees rose from 1,406 to 4,481. During the same period the percentage of Tanzania citizens rose from 87 to 99.5 while the percentage of Tanzanians in senior positions went from 19 to 99.2. TANESCO is now fully Tanzanian.

Since then the government owned 100 percent of the shares. As in June 17, 2010, TANESCO had 5645 employees, 4516 men and 1129 Women. Casual labors are 294

By 1999 the government decided to unbundled and privatize TANESCO to promote efficiency, private sector participation and introduction of competition in electricity market. In 2005 the Board of Directors approved a 'Ring fenced' organizational structure which has Managing Director at the top, assisted by four General Managers.

In 2002 Net Group Solutions of South African, a private consultancy, was given a management services contract to run Tanesco, and in September 2004, under pressure from the World Bank, the contract was extended for a further two years, despite criticism of the high salaries paid to Net Group managers.

In 2006 the Tanzanian government decided not to renew the contract because of poor performance: “Tanzania was dissatisfied with the quality of management provided by Net Group Solutions and added that the government was obliged to listen to the views of the public following complaints about the quality of service being offered by Tanesco.”

4.1.2 COMPANY SECRETARIAT

The Company Secretariat is the division of the company that deals with all legal matters within the company and is the main legal advisor of the Company at large and is headed by the Company Secretary and comprises of the Legal and Security divisions.

The legal division is the linking unit which provides guidance to management and other Business Units on legal matters. The Legal division also deals with risk management, all issues pertaining to good governance, statutory compliance, litigation, commercial transactions and contracts.

The Security division deals with physical protection of company properties, assets, infrastructures, and installations against theft, sabotage, loss, damage, vandalism, and other malicious acts. The division also deals with all kinds of investigations into crimes and irregularities that surface in the company such as theft, embezzlement, corrupt practices, fraud, etc

4.1.3 General Objectives of the Business Unit

- i) To ensure that all legal matters are handled professionally and in a timely manner in the best interest of the company.
- ii) To prepare TANESCO standard contracts for use for all services within the company and ensure that contracts are prepared and executed in accordance to standards.
- iii) To ensure that the company complies with national and institutional principles of good governance.
- iv) To support the company's business objectives by ensuring the safety of company properties, assets, installations, and systems through well planned and monitored actions both internally and externally to ensure that company infrastructure and installations are safeguarded.
- v) To ensure compliance of the company security policy.

Recently the company premises and infrastructure have been faced with the rampant theft, vandalism and sabotage of its properties.

In curbing the same the department has devised a system in which any person at large who has any knowledge of any theft, vandalism and sabotage of Company properties will be rewarded on basis of the information so supplied to the Company. These "informers" are treated confidentially and all matters in which they report is confidential and their identities are also protected.

In ensuring that rewards are properly administered a reward structure has been developed for the following incidences:

- i) Theft of transformer oil (if caught red-handed or found in possession of used transformer oil not less than 100 litres)
- ii) Theft of transformer oil (found in possession of used transformer oil less than 100 litres)

- iii) Theft of tower members from steel towers
- iv) Theft of overhead conductors in distribution networks (not service lines)
- v) Theft of copper cables (excluding service lines)
- vi) Illegal service lines and/or illegally installed meters
- vii) Unethical behaviours committed by staff or non-staff people (vishoka)
- viii) Big fraud on billing system (above 10 million in loss)
- ix) Fraud on billing (below 10 million)
- x) Electricity theft.

4.1.4 LEGISLATION

TANZANIA ELECTRIC SUPPLY COMPANY LIMITED (TANESCO Ltd) is a company limited fully owned by the Government of Tanzania under the Ministry of Energy and Minerals and hence was duly registered under the Companies Act Cap 12 [R. E. 2002] as amended, under the Registrar of Companies under the Business Registration and Licensing Authority (BRELA). The New Electricity Act No. 10 of 2008 as amended which repeals the Electricity Act Cap 131[R. E. 2002] is the law that facilitates and regulates generation, transmission, distribution, supply and use of electric energy and hence is the main act that governs TANESCO Ltd works as being the current sole licensee. TANESCO Ltd currently carries out all distribution, transmission and generation activities within the Country.

Since sometime in 2001 the Government has formed a Regulatory Authority is the Energy and Water Utilities Regulatory Authority (EWURA) under the Energy and Water Utilities Regulatory Authority Act Cap 414 [R. E. 2002] as amended which is an Act which has established the Regulatory Authority in relation to energy and water utilities and it provides for its operation in place of former Authorities and for related matters.

EWURA's main responsibility under section 5 of the Electricity Act No. 10 of 2008 is stated as follows:

- i) Award licences to entities undertaking or seeking to undertake a licenced activity;
- ii) Approve and enforce tariffs and fees by licencees;
- iii) Approve licencees' terms and conditions of electricity supply
- iv) Approve initiation of the procurement of new electricity supply installations.

The functions of EWURA in relation to electricity supply industry are stated under section 6 (1) as follows:

- i) Protect customer's interest through the promotion of competition;
- ii) Promote access to and affordability of electricity services particularly in rural areas;
- iii) Promote least-cost investment and the security of supply for the benefit of customers;
- iv) Promote improvement in the operational and economic efficiency of the electricity supply industry and efficiency in the use of electricity;
- v) Promote appropriate standards of quality, reliability and affordability of electricity supply;
- vi) Take into account the effect of the activities of the electricity supply industry on the environment;
- vii) Protect the public from dangers arising from the activities of the electricity supply industry; and
- viii) Promote the health and safety of persons in the working environment employed in the electricity supply industry.

Under the new law the following activities shall require a licence as stated in section 8 (1) of the Electricity Act No. 10 of 2008 which shall be issued by EWURA:

- i) Generation;
- ii) Transmission;
- iii) Distribution;
- iv) Supply;
- v) System operation;
- vi) Cross border trade in electricity;
- vii) Physical and financial; and
- viii) Electricity installations.

The new Electricity Act No. 10 of 2008 also provides for consumer rights and privileges which are widely discussed under section 26 of the act. In conferring these rights to the consumer several obligation are placed in the hands of a licensee for distribution who in this case is TANESCO Ltd. These obligation under 26(1) include suspension of electricity supply services to customers due to various reasons including if the same may cause;

- i) Danger to life, health or safety;
- ii) Danger or risk of damage to property;
- iii) Instructions of the System Operator;
- iv) Insufficient supply of electricity;
- v) Instruction of EWURA, in the event of an emergency;
- vi) Operational breakdowns in electrical facilities;
- vii) In order to carry out works as follows; Connection to its distribution facilities; Scheduled or unscheduled maintenance; Repairs, inspections or refits ;Tests of control measures; Network expansion; and activities which cannot be accomplished without a suspension of service.

Though suspension of services is allowed under the new Electricity Act No. 10 of 2008 the same is limited under section 26 (2) which states that the suspension shall:

- i) Be as brief as possible;
- ii) Affect the fewest number of customer's possible; and
- iii) Minimize suspension of supply to priority customers in accordance with the licensee's contingency plans

TANESCO also has the obligation in non-emergency situations to provide advance notice of the suspension of electricity under section 26 (3) of the Electricity Act No. 10 of 2008 to its customers.

These entire obligations which are required by the Act to be followed by TANESCO are essentially the customer's rights and privileges. But in line with these rights and privileges the customer also has several obligations to TANESCO under the law. In particular TANESCO is entitled to recover from the customer's losses which it may suffer if any of the following scenarios were to happen under section 26 (6) of the Electricity Act No. 10 of 2008:

- i) Loss or damage in the licensee's equipment or properties which are in the custody of the customer or customer's premises;
- ii) Loss of damage occasioned as a result of the licensee undertaking to rectify or repair the damage unlawfully caused by the customer;
- iii) Loss or damage resulting from the customer tampering with licensee's installation or equipment, or maliciously or negligently causing physical or financial loss directly or indirectly to the licensees; or
- iv) Any other loss or damage which in the natural course of things does not require proof of having been caused by the customers.

Further under section 28 of the Electricity Act No. 10 of 2008 TANESCO has the power to disconnect the supply of electricity to a customer who;

- i) Unlawfully connected to the electricity systems; or
- ii) Is in breach of his contractual obligation in respect of electricity supply.

The section under sub (2) further goes on to require that TANESCO reconnects a customer electricity service upon full payment of a past due account and reconnection fees.

Finally under section 28 (3) both TANESCO and the customer have been given the option to refer to any dispute in relation to payment obligations to EWURA.

Otherwise monitoring, inspection, investigations and compliance with all aspects with regards to the performance of TANESCO will be done by EWURA as stipulated under Part V of the Electricity Act No. 10 of 2008.

TANESCO's installation are all placed on public land the act in envisaging the need for construction of new electricity lines has conferred the right of TANESCO to acquire land pursuant to the land laws of the country including payment of compensation. It also gives TANESCO the right to enter into private property for the purposes of operating, repairing and maintaining its facilities. This has been discussed under Part VI of the Electricity Act No. 10 of 2008 under section 34, 35 and 36.

Notwithstanding Rural Electrification has also been addressed and a Rural Energy Agency has been former under the Rural Energy Act No. 8 of 2005. The Agency will be responsible for the monitoring and evaluation and establishment of targets for rural electrification.

4.2 Characteristics of Study Respondents

All respondents from which primary data were collected are permanent employees of TANESCO who are working between 1 year and above in their respective positions and

who have different education background, sex, age as well as employment working duration. So the following as the classifications of the respondents presented as according to age, sex, education, occupation and working duration.

4.2.1 Sex

The researcher was select both male and female in the process of collecting data from the respondents so consider the table below provides clear the number of employees selected and their gender.

Table 4.1

Gender of the employees

Sex	Male	Female	Total
No of employees	60	40	100
Percentage	60%	40%	100%

Source; Researcher 2013

The data above shows, the researcher select 60% for male and 40% for female that data is because of the gender of the company that male are so many than the female so that the data in the process of selection also have been taken according to the existing number of employees and their gender.

4.2.2 Age of respondents involved

The researcher provides the following age of the employees were involved in the process of data collection in the work place as;

Table 4.2

Range of employee's age involved

Sex	Male	Female	Selected	Percentage
Age range	25 - 30	25 - 30	70	70%
Age range	31 - Above	31 - Above	30	30%
Total			100	100%

Source; Researcher 2013

The researcher present the data above shows that male and female selected the range of the age of employees between 25 up to 30 and shows the number of those employees are so many in the work place as the table above show that 70% of the employees age 25 to 30 due to the nature of the organization activities are more demand young employees rather than old, and also the researcher selected male and female of the age between 31 and above which shows the number decreases that only 30% of the involved so that to reach 100% of the researcher target.

4.2.3 Occupation of employees

The researcher was tried to look on the different positions of the employees in the work place and the following table show the categories of the positions involved in the data collection as;

Table 4.3

Employee's positions

Categories	Senior	Manager	Principals	HR Officers	Total
No of employee's	5	10	30	65	100
Percentage	5%	10%	30%	65%	100%

Source; Researcher 2013

The researcher presents the data that according to the categories in the work place which includes senior level which the researcher select five employees equal to 5% represent the senior level employees in the organization, Manager level the researcher select 10 employees equal to 10% of the employees that is according to the number of employees in the same level existed in the organization, Principals level the researcher select 30 employees equal to 30% of the whole population selected in the organization to provides data and lastly the researcher selected 65 HR Officers employees equal to 65% of the whole employees represent in the target that researcher focused to get the data.

4.2.4 Employees education background

The researcher was used both employees in the level of PhD, Masters level, Degree, Advance diploma, Diploma and Certificates level in the organization so that to get the efficiently data regard of the gender of the employees, so consider the following table that categorized the level and number of employees selected;

Table 4.4
Employee's education level

Level	PhD	Masters	Degree	Advance Diploma	Diploma	Certificates	Total
No of Employees	5	10	40	10	20	15	100
Percentage	5%	10%	40%	10%	20%	15%	100%

Source; Researcher 2013

The data presented above in the table that show that in the level of PhD researcher selected 5 employees which are 5% of the whole population of the target of the researcher, in the level of masters the researcher selected 10 employees that is 10% of the population,

Degree level the researcher was found there were so many employees who have degree in different level so 40 employees were selected that is 40% of the population selected by the researcher, also in the level of advance diploma the researcher obtained 10 employees to get data that is 10% out of the whole population the researcher prefer to use, but in the level of diploma 20 employees were involved that is 20% of the population to get the data from them and lastly in the level of certificates the data shows that only 15 employees involved and that is 15% of the whole population.

4.2.5 Employees working duration

In the data collection researcher also knows the experiences of the employees in the work place so that to identify the capability of attempts the questions as well as interviewing them so that to get the efficient data that related to the management control

and information system in the work place, so the following table show experience of employees in working in the organization as;

Table 4.5

Employees experience in working involved

Experience years	Number of employees	Percentage
1 – 2	20	20%
3 – 5	35	35%
5 – Above	45	45%
Total	100	100%

Source; Researcher 2013

The data shows that employees whose have experience between one and two are very few which read 20% of the whole population of the target compare to whose have experience between 3 to 5 which are 35 that is 35% of the population and 5 above indicates 45 which read 45% of the population so in general data shows that in the organization there is low labour turn over and that is due to the better working conditions that management provides to their employees.

4.3 Presentation of research objectives

The researcher presents the research objective which related to the research question on how the respondents participate in the answers according to their view and ideas concerning the management control and information system in the organization.

4.3.1 Management and employees are aware in the implementation of management control and information system in the work place?

According to the employees involved in the data collections consider the following related to management control and information system in the work place as shown the following;

Table 4.6

Management and employees awareness

Yes	No	Total
70	30	100
70%	30%	100%

Source; Researcher 2013

As according to the data presented above show that 70% per cent of the population in the organization that researcher selected their aware with the management control and information system and their more capable with the system to ensure that have been effective and useful in the ensuring the performance have been increased in the organization, but also their 30% of the population that respondents were rejected that management control and information system are not aware by the employees and management of the organization, so those are according to their views and ideas concerning the management control and information system in the work place.

4.3.2 Is there any factors that affecting workers in the implementation of management control and information system?

The following are the views and ideas of the respondents who participate and involved in the process of collecting data, according to them as follows;

Table 4.7

Respondent's views and ideas

Yes	No	Total
80	20	100
80%	20%	100%

Source; Researcher 2013

The data show that according to the respondents views and ideas that 80 employees out of the 100 employees that said there are so many factors that affecting the management control and information system to be effective that is 80% of the population of the targeted which the researcher selected and 20 employees out of 100 employees have said their no obstacle on the implementation of management control and information system that is 20% of the population of the organization researcher selected. So consider factors as mentioned bellow such as; Financial problem, Shortage of personnel, Poor management support, Division of units, and Lack of knowledge.

4.3.3 Is there any ways/solutions practices by the management for effective management control and information system in the work place?

Researcher data presented in the table below that respondents views according to the experience and their ideas from the organization whether there any struggle taken by the management to ensure effective management control and information system in the work place;

Table 4.8

Ways practices to combat problem of MCIS?

Yes	No	Total
70	30	100
70%	30%	100%

Source; Researcher 2013

The data are clearly show that 70 employees out 100 employees in the organization said yes there are struggle taken by the management to ensure management control and information system have been effective that is 70% of the population which accepted that their it is different ways used by the management to ensure effective management control and information system in the work place, and only 30 employees which are 30% of the population their not capable with the management whether they struggle for ensuring effective management control and information system in the work place. So consider some ways used by the organization to overcome/reduce the problem as mentioned such as employed skilled personnel, Training, Enough budget, and Top management support.

CHAPTER FIVE

DISCUSSION OF RESEARCH FINDINGS

5.0 Introduction

This chapter provides the discussion of the findings which have been presented in chapter four, and that are; the meaning of the management control and information system, does MCIS important in the company? The researcher discuss more on how the system important to the company, factors that hinder effectiveness of MCIS in the company, so the researcher discussed on how the system have been affected by the factors which lead to not working effective, contribution of MCIS to the growth of the company and here the researcher discussed on how the system contribute to the growth of the company, awareness of employees and management in the use of MCIS so that the researcher discussed those findings on how the management and employees in have been aware on the system and lastly the researcher looked the effort made by the company to find out the solution of effective MCIS that because have faced with many challenges.

5.1 Discussion on the meaning of the management control and information system

In this question the respondents tried to present their answer according to what they understand and the answers have been presented in chapter four, so that from what the answers from the respondents that it seems they know the meaning of the management control and information system, but the issue of how to implement the system in the organizations so most of them they work in units and sometime rotate in other units in the same department and the system does not work effective in one way or another in the head quarter but some of them they said that system are more effective in the regional offices and district because there only one Human resources officer who ensure that

employees are working and high performance to achieve the objectives of the organization.

Management control and information system is the best system that need to be effective in the organization to improve the efficiently of the services and customer care to the community so that to enjoy the services and the organization to achieve its objective.

According to them provides the following as discussed;

Management control and information system, Refer to a set of systems and procedures that gather information from a range of sources, compile it and present it in a readable format. Managers use an MCIS to create reports that provide them with a comprehensive overview of all the information they need to make decisions ranging from daily minutiae to top-level strategy. Today's management control and information systems rely largely on technology to compile and present data, but the concept is older than modern computing technologies, and this concept mostly used by the human resource department to perform their functions such as performance management etc

Also it is a general term for the computer systems in an enterprise that provide information about its business operations and employees. It's also used to refer to the people who manage these systems. Typically, in a large corporation, "MCIS" or the "MCIS department" refers to a central or centrally-coordinated system of computer expertise and management, often including mainframe systems but also including by extension the corporation's entire network of computer resources.

Management controls, in the broadest sense, include the plan of organization, methods and procedures adopted by management to ensure that its goals are met. Management controls include processes for planning, organizing, directing, and controlling program operations. A subset of management controls are the internal controls used to assure that there is prevention or timely detection of unauthorized acquisition, use, or disposition of the entity' assets. But also as the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities.

It seems that according to the show they know the system and understand the meaning of the management control and information system, that is because due to the existed of the employees who are educated are so many as the data shown in chapter four that number of employees who have degree are so many which show 40% of the whole level of the population selected by the researcher.

5.2 Important of management control and information system in the company (Tanesco)

In this question according to the respondents they said that system is very important to the company and according to them they said that system its more needed and implemented in the organization at moments the system are not effective because the employees are not committed to their work that caused low performance of the organization and more conflicts between the employees.

So that management control and information system its important and top management should support the system in 100% so that it will help more performance because automatic employees will be committed to their work as well as the company should make policy that will guide the system to work effectively because that is the management control and information system is dealing with achieving the target, plans etc so the system automatically simplify work and that ensure the effectiveness of the system as well as high performance to achieve the objectives of the organization.

Management control and information system are very important in the work place as shown in the table that 70% of the population are aware with the system so that management ensure putting more effort to ensure effective but according to what the researcher observed the system were so up dated as according to the organization that deals with the business need to be efficiently in providing services to the customer so that to increase the performance in the organization so that to achieve objectives.

5.3 Factors that hinder effectiveness of management control and information system in the organization (Tanesco)

In any project in the organization must have its challenges cannot work effectively without any restriction so even this system have so many challenges faced and the management should be effective to overcome or to reduce the those challenges so that at least to allow the system to work so that to increase the performance and thus management control and information system have challenges in the organization and it cause the system do not work effectively as according to the respondents mentioned such challenges according to their what they know and also the researcher observed and find such challenges.

Any organization must have management that always ensuring that implement Human resource planning that is the ongoing process for ensuring the organization get the right candidate at right time to the right place so that to perform the required tasks in the organization, by doing so the management have one of the responsibility is to ensure the organization improving the performance through implementing the system existed in the organization that simplify work to be done so management control and information system is the best system for controlling the organization activities and that will improve the performance, so management should put more effort to ensure that system have been work effectively and reduced challenges faced by the system so that to work efficiently.

The data represented in chapter four that 80% of the population said there is obstacle that hinder effectiveness of the management control and information system in the work place and only 20% of the population said there is no obstacle so according to data shown the following are factors that provides them as follows;

5.3.1 Financial problem

This means according to the respondents that, the company using so many money to generate the machines for producing the power so it's does not consider so much in

making budget to ensure effective management control and that is because due to the shortage of budget of the company so they decide to put more emphasis to the more important thing so that to ensure that company alive.

Budget constraint is the problem for any organization so the existing should be divided into activities in the company so that to balance the issue which are important everyone know that to control human being it's very difficult and also human being is very important in the organization because without them activities cannot performed its self thus why in any organization to improve the efficiency and effectiveness of the company employees should be managed to follow the rules and regulations of the company and that will improve the organization performance as well as existing of it.

5.3.2 Shortage of personnel

According to respondents they explain that in the company there is not enough employees who have capacity to generate the system in the company because this system its need to have knowledge of computer even though the IT specialist created the system and imposed it to the HR Department.

For example, in the branches of Tanesco in the country this system are effective used rather than in head quarter because regional HR have been performed all HR activities thus why its effective, so due to that in regional offices you can find that they don't have knowledge and are very few of them to control this system in the organization.

5.3.3 Poor management support

In this system according to the respondents most of them explain the issue of top management does not support the system thus why also its cause the system to be not effective, by doing so respondents of HR department tried to ensure that this system should be worked effective because its contribute a lot of in the performance of the organization.

5.3.4 Division of Units

According to the respondents explain that due to the HR department have been divided into units that leads to don't know where to put the system and according to them they say, division of units they doing so because due to simplify work and thus to improve the task performance of each units and due to that they decided to write proposal for this system to have its unit that will deal only in management control and information system in the department.

5.3.5 Lack of knowledge

Knowledge needs to be existed to the employees so that to respect and understand the system in the organization, so due to that employees of Tanesco some of them they don't have knowledge of the system and that leads to ineffective of the system so knowledgeable people needed who can operate its and trust it in working it will reduce late comer and absenteeism employees that will leads to high performance.

5.4 Contribution of Management control and information system to the growth of the company (Tanesco)

Management of the organization should be innovative and creative to ensure that organization growth and step up from one stage to another and not otherwise so management control and information system as the project that to be effective its need to be managed and taking care so that will see on how its contribute to the organization so according to respondents and some Tanesco documents they said that the system contribute much to the performance of the organization.

So that management control and information system contribute so much to the performance of the individual as well as performance and that lead to the organization achieving its objectives, the growth of any organization mostly contributed by the better system in the organization that work efficiently. Management control and information

system contribute so much in the growth of the organization even though there is some challenges the only needed by the management is to play its part to ensure effective system.

Management control and information system contribute in high range as due to the awareness of the employees and management in the system that show in chapter four that 70% of the population selected by the researcher that's enough for the system to be effectives and contributes to the growth of the company as well as number of employees which shows that are high especially who have degree in different field are 40% of the whole population selected by the researcher.

According to respondents that provides the following contribution of management control and information system to the growth of the company as well as the performance of the organization.

4.5.1 High individual performance

Effective Management control and information system that leads to the increasing the individual performance and achieve the target set by the department to the individual so that will enable the individual to make more efforts so that will leads to get high performance of the organization.

4.5.2 Commitment of employees

This factor can be effective due to effectiveness of the management control and information system because automatically employees will not go against with the rules and regulations so due to that performance will also automatically increasing.

4.5.3 Change of employees behaviours

This factor happen due to when employees has its behavior of coming late to the work place so once the company introduce the system automatically the behavior of mostly of

employees have been changed so that its leads to the increasing of the performance of the organization so its contributes so much.

4.5.4 It reduce late comer and absenteeism

Respondents of Tanesco employees especially in HR department the introduction and uses of this system play a big part to reduce the employees who are late coming to the work place and the issues of absenteeism matters and that leads to the increasing the performance of the organization so that you can see on how the system contribute to the growth of the organization.

5.5 Awareness of employees and management in the use of management control and information system in Tanesco.

This means that for the effectiveness of management control and information system need it to be managed so that is not enough but also awareness of the user and implementer for the readiness on the system to ensure that effective and efficiently in working, so the system should be known by the organization and recognized so that for the end of the financial year in the organization budget to be included so that to get its fund for generating it.

So due to that management and employees should be aware with the system so that to work effective and such system in Tanesco in the side of employees their not so much awarewith the system that is due to their personal interest that will affect them due to the system need personnel who have knowledge of computer to operates it so they're not 100% aware with the system and in the side of the management its self the one who introduce the system for the improving the performance have support the system but their some challenges faced them in implementing the system in the organization such as fund and personnel and the organization put some effort to ensure that the system work efficiently for improving the performance so that to achieve its objectives.

According to the data in chapter four show that 70% of the respondents are aware with the system and only 30% of the population their not aware with the system so the system have been aware with the system which needed is to put more emphasis on the implementation of management control and information system to the work place so that to be it effective so that to improve performance of the organization.

5.6 Effort put by the company to find out solutions of the problems of management control and information system in Tanesco.

Due to the reality in any organization once there is some challenges or problems which hinder something not working perfect the organization must use different ways to ensure that such problem/challenges have been overcome so that to reduce or finish so that to achieve what the organization planned, by doing so the organization will make any means to ensure that have been settled and any places when there is problem solutions must be taken so that to achieve the objective of the organization.

So due to that Tanesco put more effort to get the solutions that to reduces the challenges faced the system in working such as the issue of lack of personnel and fund the company tried to retain the talented personnel and who have knowledge which helped the company system to work efficiently so that to improve the performance of the organization, if there is problems in any project to the organization the company must take action as soon as possible so that will help it do not grow up to become big one so Tanesco take it action for the problem of management control and information system to be effective in the organization.

Researcher observed that 70% of the population of the respondents they seen effort put by the management to ensure effective management control and information system and only 30% of the population rejected the effort put by the management to ensure effective management control and information system in the organization, so due to that management control and information system are important and more effort should be taken to improve more active the system.

Consider the following some of the effort put by the management to find out the problem of management control and information system in the organization as supported by the 70% of the respondents which provides the following as;

5.6.1 Employed skilled personnel

This refer to which according to the respondent and some of the written material where the researcher have been passed and obtained data that Tanesco as the company planned to employed skilled personnel who are competent on operating the system and will bring positive attitudes to the company as well as to the national through such those personnel will have enough knowledge in computer and competent on human resources activities because the main actor in this program are HR Department.

Management control and information system is always best program to control the business organization because all information concerning performance and other management issue provided through email and internet so all employees must know the issue of computer so that makes employees to be aware with the system.

5.6.2 Conducting training to the employees

Refer to the situation where by the company through its training section to ensure that have been training the employees concerning the system so hat to be easy using it so that to get efficient data, by doing so it seems that can reduce the problem and in somehow employees will be aware concerning the program.

Through training the employees concerning the program/system so that will increase awareness of employees on the system and basically employees will understand the system so that the issue of resistant will not existed and the system will work smooth and that achievement will be done.

5.6.3 Better planning budget

Budget refer to important thing in implanting any program because any program its need support to be effective and one of it is budget, so budget always needed to planned to a certain program to be achieved through such for the management control and information system to be effective its need to plan and made budget for it.

The company have plan budget for the system in each year so that to ensure the system to be effective working so that they believe that it will improve more performance of the individual employees that will lead to the organization which to ensure that have been achieving its objectives.

5.6.4 Monitoring the system

Management control and information system is the program that created by the human being so that its need to be monitoring to ensure that all over the time have been working active and no one can destroy it due to the other benefit so due to that the system need to be monitored every time.

So that due to that Tanesco through its HR Department make more effort to overcome the problem through which ensuring that the system have been protected against hackers because as you can see that human being are differ and everyone have its own behavior so due to that the system need to be monitored to ensure that have been working effectively that will directly improve the performance of the company as well as to achieve the objective that sated.

5.6.5 Top management support

Any project when introduced in the organization must be supported by the top management so that to be effective by doing so the project always will work efficiently with no restriction unless otherwise, so the system like this management control which directly faced the people in the company need to be looking the two side such as positive

and negative of the project how it will affect the employees in working and thus the top management to support the project.

So doing so the company of Tanesco have been put more effort to ensure that top management have been support the system by ensuring that bring positive attitudes to the company so that to increase the performance of the organization and achieve its objectives, the program its work and the top management still looking on the working progress of the program and on how its contributes to individual attitudes on working so that to improve the performance of the organization.

5.6.6 Provision of information to employees

Refer to where the transformation of information from one place to another, so that management should ensure that have been provide information to the employees concerning the system once the changes made so that it will help them to be aware with any changes made by the management as well as that will also reduce the resisted because the employees will know that there is changes or introduction of new system.

So due to that the company have put more effort to ensure that information have been distributed to the employees as early as needed before changes made so that to put them aware with the changes, for example in Tanesco before introduced the management control system by using computer the information were provided and that make them aware with the system and to be accepted thus make it working with no problem even though their some challenges which are always are part of work.

5.6.7 Strictly rules and regulations

The system to work its need to put something which automatic control the system and thus policy should be made concerning of the system so that will allow the employees to use the system and who are not but they need to follow the instruction as the system need. Through that the company tried to put the rules and regulations which control the

program and that working effective most of the employees do not broke it they follow as it needed to be and thus make the system to work smooth to the company.

5.7 Chapter summary

The researcher in this chapter tried to sum up what have been discussed in the chapter so that is management control and information system in the work place as shown and discussed in this chapter that there are some obstacles that hinder the effectiveness of the management control and information system in the organization regard of the existence of the resources of the organization the system contributes in one way or another to the growth of the company.

CHAPTER SIX

SUMMARY, CONCLUSION AND RECOMMENDATIONS

6.0 Introduction

In this chapter the researcher explain the summary which will discuss what the researcher seen in the field, conclusion the researcher discuss all questions and their answers and final the researcher provides the ideas on how to improve the situation of effectiveness of management control and information system in the organization.

6.1 Summary

The researcher observe the problem in the company there is the problem that management control and information system does not work effective even though there is a policy made for the system but not effective implemented and from what the researcher saw that top management and employees in the organization their not well aware with the system but some of them their very well and careful in introduced it but in reality this system in the head quarter are not well implemented but in the regional and district offices are well implemented because they receive order from the top management.

Management control and information system is the best methods which bring the positive in the organization as well as caused the organization growth that ensure the employees to be committed and taking care their responsibility and thus better services provided to the customer that leads to reduced complains and the company earn more profit.

6.2 Conclusion

In this part the researcher provides in brief discussion about all questions and answers which was used in the field.

The researcher tried to ask the respondents whether they know the meaning of management control and information system and respondents answered according to the capacity and most of them answered well as you can see presented in chapter four in groups and according to their answer it seems that most of them they know the meaning of the management control and information system and thus leads to the other questions to be answered very well by the respondents so that the study was doing well by the respondents to ensure that management control and information system have been implemented well but their some obstacles existed to limit the system to be effective which the management should be allocate enough fund to ensure the system have been effective.

Due to that the researcher general come up with the meaning of the management control and information system so that is showing the respondents they understand the meaning of the system but problem is in the head quarter their not well implemented even though are very well needed by the company because its contribute so much to the organization.

The researcher observed in the field area and tried to provide questionnaire to the respondents to know if the management control and information system in the organization and most of them provide that the system is useful and very important because according to them they said that its provide positive attitudes to the organization and thus increase the performance in the organization.

So management control and information system generally are very important to improve of performance in the organization by doing so the management and employees in the organization they seems that they ready to ensure the system worked efficiently so that to increase performance for individual as well as in the organization.

Management control and information system is important system to the organization which needs to be implemented by the management and ensure the fund have been allocated to the project and to employ the honest people so that to reduce the frauds.

Respondents said that there is so many factors that hinder effectiveness of the management control and information system in the work place such as fund, top management support etc so that needed to be reduced so that to ensure the system will work efficiently because its improve the performance in the organization.

Generally management control and information system its provide and ensure better services to the community because management and employees will be committed and responsible to their tasks and activities and thus will cause the system to be effective as well as improve the performance in the work place and better services to the customers or community.

Management control and information system it is very important to the growth of the company due to the respondents they said that management control and information system that its contribute to the growth of the company in more even though their some challenges/factors that hinder effectiveness of the system in the work place.

Generally the management control and information system are the program that not only in Tanesco but also in other private sector/companies that it is very important to the improving the performancein the organization because when the system worked the employees and management will follow the policy made and by doing so the system will be effective so that will improve the performanceof the organization so that to achieve the objective.

Management control and information system contribute to the performance of the organization even though the system have faced so many challenges as according to what I saw in the field so due to that management need to put more effort so that to improve and increase the performance in the work place.

Researcher presented the data above in chapter four that is according to the respondents that provides in two groups in the side of management and the side of employees on how do they aware with the use of the system and according to them they said that their not so much aware in the use of the system because early their not provide education and training to the employees so that to be them aware with the system as you can know that its need to know the computer so that to operates the system/program in the work place.

So generally management control and information system to be aware and acceptable by the management and employees procedures should be considered that before introduced it the management should inform the user of such program so that to be aware and if possible to train the employees concerning the system so that will lead and simplify the use of the system in the work place as well as reduced the resistant for the implemented of the system in the work place.

Management control and information system it is the program that created and introduced in Tanesco so they're so many restriction that faces up to know and some of our continuous problem such as the issue of fund always are not enough to implement the program, according to the respondents they said that the company put more effort to ensure that the system to be successes for example conducting the training to the employees and provides fund which at least is somehow it will reduce the problem of the system so that to ensure high performance in the organization.

So due to that management control and information system as it said that important to the organization so if there is problem and such program useful to the organization the management must put more effort to ensure the problem have been reduced or even possible to remove so that to keep clear the system to work so that to improve the performance in the organization.

6.3 Recommendations

This part the researcher provides the following ideas that to the other company as well as Tanesco what to do so that to improve the management control and information system in the work place to improve the performance so that to achieve the objectives of the company. Management control and information system mostly used in the private company and very few in the public organization and specific in the government institution such as Tanesco, Ewuraetc

6.3.1 Training to the employees

This means the company through its training department should ensure that before introduced the program must be ensure that employees are aware with the program and trained them so that to use it effective and efficiently to achieve what the company expect to achieve so that attain the objectives of the organization.

6.3.2 Information and knowledge

In today's world of Information and Knowledge based economy, computer based Management control and Information Systems is inevitable for organization's survival and competition and thus organizations must respond to it effective and ensure imposing by any way.

6.3.3 Stakeholder's involvement

Managers/top management should involve stake holders particularly operatives in decision making with regarding to systems development and innovation instead of imposing innovation decisions to other member staff who are less literate in the field

6.3.4 Providing education of the system

Organizations should conduct training to its employees on pros and cons of Management control and information Systems, particularly to those who seem to be very rigid and resistant to change from traditional to using computer in Management control and Information Systems.

6.3.5 Application of laws

Organizations should have organizational/institutional guiding policy with regarding to Management control and Information Systems. Policy will provide guidelines and facilitate smooth implementation of Management control and Information Systems.

6.3.6 Controlling the system

Implementation of Management control and Information Systems should be accompanied with investment in system and/or information security in order to control and protect the system from inappropriate, unauthorized or illegal access. To exist and

efficiently of the system should be protected by any means so that to work efficiently and effectively to the work place.

6.3.7 Provide better working environment

Organizations should create conducive working environment, that is, good power (electricity) supply, presence of educated employees to run the system and good telecommunication infrastructures which are user friendly to implement computer in using Management control and Information Systems in most organizations.

6.3.8 Adoption of computer knowledge

Organizations should prioritize adoption of computer so that Management control and Information Systems to work easily and put enough budget for it, in order to implement the system, adoption of computer always is the revolution of the performing the tasks in the work place instead of using clerical work employees changed according to world demand so that to win the market so change is inevitable to anywhere and if you don't want to change but automatically change will change you.

6.3.9 Policies implementation

Organizations particularly public organizations should have culture of implementing its policies. Established policies should end up been put into practice and not by the way so that it will help the system to be effective because always policy guide the system from the destruction as well as ensure the employees to respect the system.

6.3.10 Allocations of enough funds

Due to the shortage of fund allocated to the project so the management as well they need to be more assured to increase the budget to the projects so that to improve the system and impose more up dated facilities which will generates the system efficiently so that will lead to better performance to improve/increase the performance as well to the organization.

6.4 Area for Further Studies

In accordance with the findings from this study, further studies can be done on the challenging of management control and information system in the private sector so that to see how the system have been effective between the public institutions and privates sectors and why one side are more effective than the other as well as to know recommendations of the researcher on the studies so that to come up with more so that can be used to improve the system in more Organizations in Tanzania.

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APPENDIX 1
QUESTIONNAIRE FOR EMPLOYEES

My name is AbdallahSeleman,Masters Student of Human Resource Management from Mzumbe University Dar-es-Salaam Campus College. I do research on the factors that affecting implementation of management control and information system. Your participation on answering this question could make my research be effective and complete. Your name is not needed in this research. Therefore by so doing I request your attention to read and answer these question effectively.

Please I request your attention and respond to the questions bellow so as to facilitate my research.

Date.....

Sex.....

Age.....

Occupation.....

Education level.....

Working experience.....

1. Do you know the meaning of Management Information System?

Yes/No..... If yes what is it?

.....
.....
.....

2. Does MIS important in the Company? Yes/No.....If yes what are those?

a).....

b).....

- c).....
- d).....
- e).....

3. What are the factors that hinder effectiveness on MIS in the Company?

- a).....
- b).....
- c).....
- d).....
- e).....

4. How MIS contributes to the growth of the Company?

.....
.....
.....

5. The employees/Management are aware to implement MIS and why?

.....
.....
.....

6. Does the company put effort to find solutions to ensure effectiveness of MIS?

Yes/No.....If yes what are those?

- a).....
- b).....
- c).....
- d).....

Thank you for your time, nice work.

APPENDIX 2
INTERVIEW GUIDES FOR ALL EMPLOYEES

My name is AbdallahSeleman, Masters Student of Human Resource Management from Mzumbe University Dar-es-Salaam Campus College. I do research on the factors that affecting implementation of management control and information system. Your participation on answering this question could make my research be effective and complete. Your name is not needed in this research. Therefore by so doing I request your attention to read and answer these question effectively.

Please I request your attention and respond to the questions bellow so as to facilitate my research.

Date.....

Sex.....

Age.....

Occupation.....

Education level.....

Working experience.....

- 1) How does management control and information system works in the company?
- 2) Is there any challenges faced the management to implement the system?
- 3) How the management control and information system accepted by the employees to be used in the company?
- 4) Management control and information system does contribute anything to the growth of the company?

- 5) Does the employees aware and happy to use the management control and information system in the company?
- 6) Is there any laws and regulations which used to protect the system from the fraud?
- 7) Management of provides any education or information for the use of the system in the company?