



Need for Accounting Information Systems in Small-Scale Kenyan Businesses

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Abstract: Accounting is a well-established discipline and its teaching is similarly well-established. However, the background of small-scale entrepreneurs in lesser-developed countries differs from those in the developed world. Indigenous entrepreneurs have an important, but reduced, need for accounting information systems. It is the challenge of this paper that an accounting reporting model specifically designed for the environment is necessary and that it be backed up by appropriate teaching materials.

Keywords: Account information system, Kenyan business, small-scale entrepreneurs