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Research paper

Influence of Accounting Information System (Ais), Management Support (Ms) And Record Keeping Performance (Rkp) On Organizational Performance of Ibabao Multi-Purpose Cooperative

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Abstract

The study assessed the influence of accounting knowledge, management support, and recordkeeping performances on the organizational performance of Ibabao Multi-Purpose Cooperative guided by a framework and instrument made by Hosain (2019) on the study entitled "The Impact of Accounting Information System on Organizational Performance: Evidence from Bangladeshi Small & Medium Enterprises". Statistical treatments such as Frequency and Percentage, Mean and Standard Deviation, One-Way Anova, Independent Samples T-Test, Kruskal-Wallis Test, Mann-Whitney U-Test, and Multiple (Quantile) Regression were utilized to identify the demographics and significant relationship between the variables. The findings showed that employees perceived an exceptionally good organizational performance of cooperative, highly proficient accounting knowledge, a great degree of management support, and particularly good recordkeeping performance. Moreover, the test of significance using One-Way Anova analysis revealed that age does not significantly affect organizational performance, accounting knowledge, management support, and recordkeeping performance. Using the same statistical tool, the highest educational attainment and length of employment also showed no significant effect on organizational performance, accounting knowledge, management support, and recordkeeping performance. Utilizing an Independent Samples T-Test on the sex demographics, findings also exhibit no significant effect on organizational performance, accounting knowledge, management support, and recordkeeping performance. To evaluate the significance of the influence of accounting knowledge, management support, and recordkeeping performance to organizational performance, a Multiple (Quantile) Regression was used. The findings indicated that only management support has a significant influence on the organizational performance of Ibabao Multi-Purpose Cooperative. This affirms the need for more extensive support from the Board of Directors to its employees, specifically providing training about accounting and proper recordkeeping to provide quality and timely information to its stakeholders.

Keywords: *accounting information system; accounting knowledge; cooperative; organizational performance; management support; recordkeeping performances*

1. Introduction

Accounting has long been a cornerstone of organizational success, serving as the language of business through which financial data are organized, analyzed, and communicated to support decision-making. Traditionally grounded in manual processes, the field of accounting has undergone a significant transformation driven by the integration of technology, giving rise to the modern Accounting Information System. AIS is a computer-based system that captures, processes, and reports financial transactions to support internal and external decision-making (Jain, 2024). With advancements in digital infrastructure, AIS now plays a strategic role in enhancing transparency, operational efficiency, and organizational adaptability.

The development of AIS reflects a shift toward data-driven governance and digital transformation, especially in resource-constrained organizations such as cooperatives and small and medium enterprises. Digitalization of accounting functions facilitates the automation of tasks, reduces manual errors, and provides real-time insights that can inform strategic planning and regulatory compliance (Alsharari, 2022). However, despite the availability of sophisticated AIS platforms like QuickBooks, Xero, Sage50, and SAP, many small entities—especially in the Philippines—continue to rely on spreadsheet-based tools such as Microsoft Excel, which, while accessible, remain susceptible to data corruption and user error (Tagamolila, 2023).

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In this context, the accounting knowledge of personnel becomes a critical enabler of effective AIS use. Foundational work by Tontiset (2018) emphasized that employee competence in accounting principles significantly affects their ability to navigate and interpret AIS-generated data. More recent studies highlight that digital transformation initiatives are likely to fail if user readiness and skill development are not prioritized (Nguyen, Do, & Le, 2023). In small enterprises and cooperatives, where employees often handle multiple responsibilities, knowledge gaps can hinder the full potential of automated systems.

Equally important is management support, which has been consistently linked to successful system implementation and improved organizational performance. Leadership engagement influences not only the adoption of AIS but also the organizational attitude toward innovation and change. Supportive management fosters training initiatives, allocates resources, and enforces accountability—all of which are vital for sustaining digital systems (Hosain, 2019; Deng & Ji, 2024). Moreover, research in the fields of governance and public financial management underscores that leadership commitment to transparency and efficiency is especially critical in member-owned organizations where accountability is directly tied to the stakeholders (Bhimani, Sivabalan, & Soonawalla, 2022).

The role of recordkeeping performance should not be underestimated. In multi-service cooperatives, accurate recordkeeping is essential for compliance with audit standards, performance monitoring, and equitable member service. Inadequate or outdated methods such as physical filing and manual index cards can lead to errors, duplication of work, and inefficiencies, which ultimately reduce trust and organizational credibility.

Despite growing recognition of the importance of AIS, gaps remain in literature, particularly concerning the intersection of digital transformation, cooperative governance, and organizational performance. Much of the existing research focuses on corporations or public institutions, leaving cooperatives and small enterprises underrepresented (Al Hakim & Hassan, 2022). While the technical benefits of AIS are well established, there is continued debate about socio-organizational factors—such as employee resistance, insufficient training, and unclear roles—that influence system effectiveness (Elbardan & Ali, 2023). These challenges call for more studies that are grounded in local contexts and organizational structures.

This study responds to these gaps by examining how accounting knowledge, management support, and recordkeeping performance affect the organizational performance of the Ibabao Multi-Purpose Cooperative in Cuenca, Batangas. As a member-owned organization offering a wide range of services such as groceries, savings, time deposits, loans, bill payments, and event space rentals, the cooperative requires extensive internal controls and information processing. Its current use of Microsoft Excel and paper-based documentation illustrates both the limitations and opportunities for improvement through digital systems.

Building on the framework of the study by Md Sajjad Hosain (2019), which examined the influence of accounting knowledge, management support, and recordkeeping performance on the organizational outcomes of small and medium enterprises in Bangladesh, this research adapts and extends his model within the Philippine cooperative context. Hosain's study provided empirical evidence that internal competencies significantly determine the success of accounting information systems, ultimately shaping organizational performance. By localizing this framework to cooperatives—a sector often described by limited financial resources, multiple staff responsibilities, and distinct governance structures—this research offers a more detailed analysis of internal factors that influence system effectiveness.

Drawing from recent insights in governance, digital transformation, and public financial management, this study also considers how leadership commitment, technological readiness, and operational transparency affect the adoption and use of accounting systems. The cooperative environment presents added complexity, particularly concerning shared ownership, accountability to members, and the delivery of a wide range of services. These factors make it a valuable context for examining accounting system implementation beyond conventional business models.

Using this interdisciplinary perspective, the research aims to deepen the understanding of how internal capabilities such as employee knowledge, managerial engagement, and documentation practices interact with digital systems to influence organizational performance. It further explores how these interactions are shaped by organizational culture, infrastructure challenges, and regulatory requirements. The findings are expected to contribute to academic literature by broadening the application of accounting information system frameworks to often overlooked organizations such as cooperatives. In addition, the study seeks to offer practical recommendations for cooperative leaders, institutional partners, and policymakers to support the effective use of digital tools and improve the operational effectiveness and long-term sustainability of community-based economic organizations.

1.1 Objectives of the study

This study aims to examine the extent to which the Accounting Information System, management support, and recordkeeping performance influence the overall organizational performance of Ibabao Multi-Purpose Cooperative. Specifically, the study seeks to address the following research questions:

1. What is the demographic profile of the employees in terms of the following?

1.1 Age
1.2 Sex
1.3 Highest Educational Attainment
1.4 Length of Years as an Employee

2. How may the following be assessed?

2.1 Organizational Performance
2.2 Accounting Information System
2.3 Management Support
2.4 Recordkeeping Performance

3. Is there a significant difference in the assessment of organizational performance when respondents are grouped according to their demographic profile?
4. Do the accounting information system, management support, and recordkeeping performance significantly influence organizational performance?
5. What evidence-based interventions or strategic framework may be developed to enhance the implementation of accounting information systems, strengthen management support, and improve recordkeeping practices to promote organizational performance in the cooperative?

1.2 Theoretical Framework

This study is anchored on the framework developed by Md Sajjad Hosain (2019) in his research titled The Impact of Accounting Information System on Organizational Performance: Evidence from Bangladeshi Small and Medium Enterprises. In that study, Hosain examined the influence of three key internal factors—accounting knowledge, management support, and recordkeeping performance—on the overall performance of small and medium enterprises. His findings demonstrated that these internal capabilities significantly affect how effectively organizations adopt and use accounting information systems, which in turn impacts efficiency, financial accuracy, and decision making.

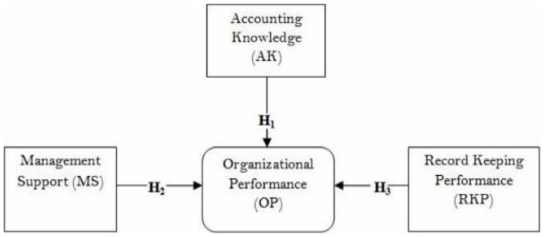


Fig. 1: Theoretical Framework of the Study

Accounting knowledge was identified as a core competency that enables employees to operate accounting systems, understand financial reports, and contribute meaningfully to business decisions. Management support was found to be a vital enabler, as it promotes system adoption through leadership involvement, allocation of necessary resources, and fostering a culture of innovation and collaboration. Meanwhile, recordkeeping performance was associated with system reliability, audit readiness, and the ability to produce transparent and accurate financial documentation—factors essential for accountability and good governance (Hosain, 2019).

The current study builds on this theoretical model by applying it to the context of Philippine cooperatives, specifically the Ibabao Multi-Purpose Cooperative. Unlike private businesses, cooperatives are governed by member ownership and democratic processes. They typically offer diverse services and operate within more constrained financial and technological environments. These characteristics present additional complexity in system implementation and internal control, making it necessary to assess how internal capabilities influence performance in this unique organizational setting.

To enrich the theoretical foundation, this study integrates insights from recent literature in governance and digital transformation. Al Hakim and Hassan (2022) emphasized the challenges and opportunities of digital adoption in cooperatives operating in low-resource environments. Alsharari (2022) highlighted the role of strategic alignment in maximizing the impact of accounting information systems. Bhimani, Sivabalan, and Soonawalla (2022) also discussed how management accounting in cooperatives must balance community values with financial control. These interdisciplinary perspectives support the importance of internal readiness, leadership, and digital competence in enhancing system use and organizational performance.

Guided by this framework, the study positions accounting knowledge, management support, and recordkeeping performance as independent variables, and organizational performance as the dependent variable. It hypothesizes that strengthening these internal elements will positively influence the cooperative's operational effectiveness. In doing so, this research not only validates the relevance of Hosain's model in a cooperative context but also contributes to the broader understanding of how internal capabilities drive technology integration and organizational outcomes in member-driven institutions.

1.3 Hypotheses of the study

The framework identified organizational performance as the dependent variable, while accounting knowledge, management support, and recordkeeping performance as the independent variables. Thus, the study will assess the following hypotheses:

Ho1: There is no significant influence on the assessment of the respondents towards organizational performance when respondents are grouped according to profile.

Ho2: Accounting information system, Management support, and Record keeping performance do not significantly influence organizational performance.

2. Methodology

The research aimed to identify the influence of accounting knowledge, management support, and recordkeeping performance on organizational performance; thus, a quantitative descriptive design was utilized for the conduct of the study. The study was conducted on the employees of Ibabao Multi-Purpose Cooperative. The organization has a total of 42 employees in its main and satellite branches, consisting of both the administrative and operational departments. All employees are qualified to participate in the study since all departments are equipped with skills in accounting due to their daily consolidation of sales and inventory of supplies. However, thirty-eight (38) employees were asked to participate in the survey as a sample size. The sample size was calculated using the Raosoft calculator and a random sampling technique using the RANDBETWEEN function in Microsoft Excel to select employees to be included in the survey.

The primary instrument for the data collection was a structured questionnaire guided by a 5-point Likert Scale to measure the employees' perception of the statements. The adopted questionnaire was modified to emphasize the Board of Directors of the Cooperative as a substitute for the management support variable. A validation process was carried out to ensure the reliability of the questionnaire. The instrument was checked by a research expert before the conduct of a dry run. The dry run was made among the twenty employees of Coopmart Jr., a cooperative that offers the same goods and services as the Ibabao Multi-Purpose Cooperative. A Cronbach's alpha analysis was conducted to ensure the reliability of each variable. The instrument used obtained a Cronbach Alpha as follows: 0.85 for Accounting Knowledge, 0.82 for Management Support, 0.82 for Recordkeeping Performance, and 0.81 for Organizational Performance. After a consultation with the research expert and statistician, the instrument was distributed to the samples personally.

The responses were scored to analyze the influence of accounting knowledge, management support, and recordkeeping performance on organizational performance using a five-point Likert scale where: 1 – 1.99 means Strongly Disagree, 2 – 2.99 means Disagree, 3 – 3.99 means Neutral, 4 – 4.99 as Agree, and 5 as Strongly Agree.

Two statistical tools were used to perform the analysis of the data. Jamovi performed the descriptive analysis, mean, and test of significant difference, while Eviews aided in the Multiple (Quantile) Regression test. Jamovi presents detailed and understandable results but is incapable of performing various types of regression, Hence, the use of Eviews' Multiple Quantile Regression was performed. Frequency and Percentage were used to present the distribution of the respondents' demographics, and mean to assess Organizational Performance, Accounting Knowledge, Management Support, and Record Keeping Performance. To analyze the significant influence when grouped according to profile, one-way ANOVA (Kruskal Wallis) was used for Age, Highest Educational Attainment, and Length of year as an employee, while an independent sample T-Test (Mann-Whitney U) was used on the sex demographics. Multiple (Quantile) Regression was used to evaluate the significant influence of Accounting Knowledge, Management Support, and Record Keeping Performance on Organizational Performance.

3. Results and Discussion

Table 1 shows the distribution of the age of IMPC Employees.

Table 1: Distribution in terms of Age

Age	Counts	% of Total	Cumulative %
21-30	12	31.60%	31.60%
31-40	8	21.10%	52.60%
41-50	12	31.60%	84.20%
50 Above	6	15.80%	100.00%

The largest age groups are 21-30 and 41-50, comprising 31.60% of the workforce. Ages 21-30 are encouraged to apply during the opening of the satellite branch; hence, the number of young employees was accepted to pioneer the start of the branch. Those who are within the 41-50 age range are mostly staff who helped with the launch of the first and main branch of the cooperative. Employees aged 31–40 make up 21.10% of the workforce. Most of these employees are asked to assist the main branch while opening its satellite branch. While employees 50 years old and above are the lowest in the distribution at 15.80%. These are senior employees appointed during the opening of the main branch.

For IMPC, this balanced age distribution presents both opportunities and challenges. The cooperative should leverage the digital agility of its younger workforce while simultaneously building mentorship and knowledge-sharing programs that capitalize on the experience of its older employees. In the context of accounting systems and recordkeeping, multigenerational collaboration is essential to ensure both system adoption and data accuracy. Aligning human resource development strategies with this demographic insight can lead to improved organizational performance, enhanced employee engagement, and a more sustainable institutional culture.

Globally, organizations, particularly in developing economies, are experiencing similar demographic shifts in their workforce composition. According to the International Labour Organization (ILO, 2022), younger employees (particularly those aged 20–34) are increasingly filling roles in digitalized environments, especially in sectors undergoing technology adoption like finance, and cooperatives. Younger staff are often seen as more adaptable to technological innovations such as accounting information systems, which aligns with the trend observed at IMPC, where the 21–30 cohort was deployed to a newly digitalized satellite branch.

Conversely, the presence of older workers (aged 41 and above) is still crucial for ensuring operational stability and institutional continuity. As highlighted by OECD (2023), mature employees bring with them not only organizational loyalty but also critical tacit knowledge that is difficult to replace. Their presence at IMPC reinforces the importance of blending experience with an innovative strategic approach recommended for member-based organizations like cooperatives.

Furthermore, Nguyen et al. (2023) observed that a diverse age distribution contributes positively to performance outcomes when properly managed, especially in organizations adopting accounting information systems. Younger employees may offer strong digital competencies, while older employees often exhibit stronger compliance, risk awareness, and managerial discipline.

Table 2: presents the sex distribution of IMPC employees.

Sex	Counts	% of Total	Cumulative %
Female	20	52.60%	52.60%
Male	18	47.40%	100.00%

The majority are female, accounting for 52.60% of the workforce, while male employees comprise 47.40%. Female employees primarily manage administrative and clerical roles such as report preparation, recordkeeping for savings and deposits, and capital account management. In contrast, male employees are assigned to labor-intensive tasks such as meat processing, inventory counting, and packaging of sold items.

This gender-based distribution of roles reflects broader patterns seen in cooperatives and small enterprises worldwide. According to the International Cooperative Alliance (ICA, 2023), women are frequently concentrated in support, administrative, and service delivery functions in cooperative organizations, while men tend to dominate in operational or physical labor roles. Although this division often reflects traditional gender roles and physical task requirements, it can reinforce occupational segregation and limit advancement opportunities for both genders.

In the Philippine context, this pattern is consistent with findings from Tagamolila (2023), who observed that in micro and small enterprises, women are more likely to be involved in clerical work and bookkeeping, while men tend to manage inventory, logistics, and manual tasks. Globally, UN Women (2021) has called attention to the need for equitable task distribution and role development that allows both men and women to access leadership roles and technical upskilling.

Table 3: Distribution of Educational Attainment

Highest Educational Attainment	Counts	% of Total	Cumulative %
Bachelor's Degree	16	42.10%	42.10%
Elementary Graduate	2	5.30%	47.40%
Junior High School Graduate	12	31.60%	78.90%
Senior High School Graduate	8	21.10%	100.00%

Table 3 shows the educational attainment of IMPC employees. Most employees hold a bachelor's degree (42.10%), indicating a relatively high educational profile. Junior High School graduates follow at 31.60%, while Senior High School graduates comprise 21.10%. Only 5.30% of employees completed only elementary education. The cooperative's educational distribution suggests a workforce capable of handling tasks that may require moderate to advanced skills, especially in recordkeeping and accounting-related activities.

The educational profile of IMPC aligns with global observations regarding human capital development in cooperatives and microenterprises. According to the International Labour Organization (ILO, 2021), education is a key enabler of organizational performance in member-based institutions, particularly when implementing technology-driven systems such as accounting information systems (AIS). Employees with tertiary education are generally more adept at adapting to digital tools, interpreting financial data, and following regulatory standards—skills that directly contribute to operational efficiency and service quality.

In the Philippines, the integration of senior high school under the K to 12 curriculum was designed to bridge the gap between secondary education and workforce readiness. As noted by DepEd (2022), senior high school graduates are equipped with basic competencies in accountancy, business, and management, making them viable hires for cooperatives and SMEs. However, studies such as Nguyen et al. (2023) emphasize that employee digital competence, not just educational attainment, plays a pivotal role in AIS adoption and utilization.

Table 4 shows the distribution of employees based on tenure of employment.

Table 4: Distribution of Length of Employment

Length of Employment	Counts	% of Total	Cumulative %
1-5 years	22	57.80%	57.80%
6-10 years	6	15.80%	15.80%
11-15 years	7	18.40%	92.10%
16-20 years	2	5.30%	97.40%
21-30 years	1	2.60%	100.00%

Most of the employees have been working in the Cooperative for 1-5 years. This is due to the opening of the satellite branch in Población 3, Cuenca, Batangas, while an employee working under the age range of 21-30 years is the General Manager, who contributed to the foundation of the cooperative.

The tenure distribution at Ibabao Multi-Purpose Cooperative (IMPC) offers a strategic advantage in terms of workforce diversity, combining fresh perspectives with institutional experience. However, it also presents several organizational imperatives that must be addressed to fully leverage this advantage. First, onboarding and training programs should be enhanced to support newly hired staff with 1 to 5 years of service. These employees need to develop not only digital competencies but also a strong understanding of the cooperative's accounting procedures and institutional culture to ensure efficient integration into operations. For mid-tenured employees, those with 6 to 15 years of service, retention strategies should be prioritized. These staff members are in a critical position to become future leaders and mentors, and their continued engagement is essential to maintaining stability and operational efficiency. Additionally, the cooperative should invest in knowledge transfer mechanisms such as documentation systems, standard operating procedures, and structured mentorship between the General Manager and less experienced employees. This will ensure that the cooperative's historical knowledge, governance practices, and member-centered values are preserved and passed on.

In the context of Accounting Information Systems (AIS) implementation, studies by Deng and Ji emphasize that newer employees may be more adept at learning digital systems but lack the contextual knowledge to interpret financial patterns and anomalies without support. Conversely, long-serving employees may have deep accounting or member-related knowledge but show resistance to technological change. This gap underscores the importance of cross-generational training and mentorship in ensuring successful system adoption.

Table 5 presents the assessment of the employees on the organizational performance of Ibabao Multi-Purpose Cooperative

Table 5: Descriptive Statistics of Organizational Performance

Items	Mean	SD	Verbal Interpretation
Organizational performance is a common contribution from all employees.	4.55	0.504	Very Good
AIS can contribute a lot to achieving organizational performance.	4.47	0.557	Very Good
There is a positive relationship between Accounting Knowledge and organizational performance.	4.37	0.633	Very Good
Accounting records need to be updated and integrated scientifically for efficient organizational performance.	4.58	0.5	Very Good
Management Support is vital in the implementation of AIS and is a motivation to increase organizational performance.	4.55	0.602	Very Good
Overall	4.51	0.48	Very Good

Legend: 5 - Excellent, 4 - 4.99 – Very Good; 3 - 3.99 - Neutral; 2 - 2.99 - Needs Improvement; 1 - 1.99 - Poor

The table shows that employees perceive cooperative performance at a very good level, with an overall mean of 4.51. The statement "Accounting records need to be updated and integrated scientifically for efficient performance" generated the highest means of 4.58, which means that the employees consider the importance of systematic recording on the performance of Ibabao Multi-Purpose Cooperative. Given that the cooperative offers a variety of goods and services from different departments, it is vital to have well-organized records to show that the cooperative is accountable for the records entrusted to it by its members and in compliance with the governing bodies. On the other hand, the statement "There is a positive relationship between Accounting Knowledge and organizational performance" has the lowest mean at 4.37. Although the employees are trained to do some accounting functions and are trained to be equipped with accounting knowledge, the employees are also considering other functions and workloads that affect the cooperative's performance. The employee's knowledge of accounting varies in every department since every segment requires different accounting procedures. Overall, the employees' assessment showed a positive perception of the organization's performance.

The case of IMPC mirrors a broader global trend: that internal capacity—defined by human capital, digital readiness, and management engagement—is key to achieving high organizational performance. In countries like the Philippines, where cooperatives play a vital role in local economic development, these findings suggest that improving AIS adoption, enhancing accounting literacy, and ensuring visible and proactive management support are critical strategies for success.

This aligns with the International Cooperative Alliance's (ICA, 2020) call for digital inclusion and internal strengthening of cooperatives worldwide. As cooperatives increasingly face complex regulatory and competitive environments, robust internal systems will be fundamental in sustaining their social mission and economic viability.

Table 6 explains the insights into the employees' accounting knowledge.

Table 6: Descriptive Statistics of Accounting Knowledge

Items	Mean	SD	Verbal Interpretation
I have proper accounting knowledge.	4.11	0.764	High Proficiency
Accounting knowledge is necessary for a proper record of transactions and processing.	4.58	0.5	High Proficiency
My organization provides training to impart up-to-date accounting knowledge.	4.34	0.745	High Proficiency
Accounting knowledge is a significant element in implementing AIS.	4.55	0.504	High Proficiency
I believe that accounting can increase organizational performance.	4.58	0.642	High Proficiency
Overall	4.43	0.489	High Proficiency

Legend: 5 - Very High Proficiency;4 - 4.99 – High Proficiency; 3 - 3.99 - Neutral; 2 - 2.99 - Low Proficiency; 1 - 1.99 - Poor Proficiency

As reflected in the table, the employees' assessment of their accounting knowledge yielded an overall mean of 4.43, suggesting a high level of proficiency relevant to their assigned departmental roles. The items "Accounting knowledge is necessary for proper records of transactions and processing" and "I believe accounting knowledge can increase organizational performance" both received the highest mean score of 4.58, indicating strong agreement among employees that accounting knowledge is essential for accurate transaction recording and directly contributes to organizational effectiveness. Given that cooperative management manages a wide range of products and services, having a solid understanding of sales and inventory accounting plays a crucial role in enhancing operational performance. However, the statement "I have proper accounting knowledge" received the lowest mean score at 4.11, suggesting some employees may not feel fully confident in their overall accounting expertise. This may be attributed to the fact that many employees are trained to perform specific accounting-related tasks rather than managing the entire accounting process. While employees demonstrate efficiency in the functions assigned to them, the results point to a need for further training and upskilling to broaden their accounting competencies and improve their adaptability across departments.

This gap suggests that employees are efficient in performing task-specific accounting functions, yet they may lack a holistic understanding of the full accounting cycle, financial reporting, or regulatory compliance. Such a scenario is not unique to IMPC. Globally, small and medium enterprises (SMEs) and cooperatives often employ staff who are trained on the job and assigned to routine processes, but who lack formal accounting education or cross-functional expertise (Nguyen, Do, & Le, 2023). This trend limits adaptability and can pose risks to financial accuracy, transparency, and audit readiness, especially in organizations with diverse operations and limited supervisory oversight. Table 7 below shows the employees' insights into the Management Support on Ibabao Multi-Purpose Cooperative

Table 7: Descriptive Statistics of Management Support

Items	Mean	SD	Verbal Interpretation
Management support is a precondition for implementing AIS.	4.45	0.555	To a great extent
The Board of Directors always supports us in implementing proper accounting procedures.	4.58	0.5	To a great extent
I believe that accounting information needs to be updated and recorded properly.	4.47	0.647	To a great extent
I am willing to invest time and research once AIS is implemented in the organization.	4.26	0.644	To a great extent
I believe that a proper and effective accounting system can reduce inefficiency and increase performance.	4.55	0.504	To a great extent
Overall	4.46	0.456	To a great extent

Legend: 5 - To a very great extent ;4 - 4.99 – To a great extent; 3 - 3.99 - Neutral; 2 - 2.99 - To a least extent; 1 - 1.99 - To a very least extent

The response of the employee shows that the support of the Board of Directors in IMPC is largely with an overall mean of 4.46. The statement "The Board of Directors always supports us to implement proper accounting procedure" has the highest mean of 4.58, while the statement "I am willing to invest time and research for once AIS is implemented in the organization" has the lowest mean at 4.26. This means that the employee believes that the support of the Board is a significant factor in the success of the accounting training that is relevant to the success of the cooperative. The Board of Directors sets the policies governing the members and their employees. Thus, the Board's approval and initiative to do training would help to enhance the employees' knowledge of accounting. However, the statement with the lowest means only shows that the cooperative is not ready yet for an advanced system of accounting due to time constraints. Employees are also focused more on the daily workload, serving their consumers rather than researching a new system. In this situation, it is important that the Board of Directors supports the training of the employees, as it will be a long-term benefit to the cooperative and its stakeholders. The findings indicate that management support is not just appreciated, it is essential for the transition of cooperatives into more structured and digital accounting systems. This support must go beyond encouragement and involve active resource allocation, such as budgeting for software acquisition, formal training, and ongoing technical support. Moreover, as AIS adoption is a long-term strategic investment, it is important that the Board institutionalizes a change management approach, which includes regular communication, gradual integration of technology, and recognition of employees' evolving roles. This also reinforces accountability mechanisms and reduces the resistance often seen in grassroots or resource-constrained organizations (Elbardan & Ali, 2023).

Table 8: Descriptive Statistics of Recordkeeping Performances

Items	Mean	SD	Verbal Interpretation
It is imperative to keep accounting records properly and on time.	4.58	0.5	Very Good
AIS is a good platform to keep proper accounting track records.	4.45	0.602	Very Good
Maintaining proper records can increase efficiency and reduce costs.	4.50	0.558	Very Good
I always encourage myself to keep proper transaction records systematically and scientifically.	4.45	0.555	Very Good
Accounting records need to be cross-checked and validated.	4.63	0.489	Very Good
Overall	4.52	0.44	Very Good

Legend: 5 - Excellent, 4 - 4.99 – Very Good; 3 - 3.99 - Neutral; 2 - 2.99 - Needs Improvement; 1 - 1.99 - Poor

As shown in the table, the employees' assessment of the cooperative's record-keeping performance is at a 4.52 overall mean, which means a very good performance. The statement "Accounting records need to be cross-checked and validated" has the highest mean of 4.63, which means that employees believe that financial data should be balanced, checked, and validated. Since the cooperative's data is mostly financial, balanced, complete, checked, and validated information is relevant for proper reporting and compliance. This also shows that employees are highly accountable for the data, as they are concerned about it being validated by the management. However, the statements "AIS is a good platform to keep proper accounting tracker records" and "I always encourage myself to keep proper transaction records systematically and scientifically" have the lowest mean of 4.45. While the employees are trained to do basic accounting work, they are still not trained in integrating accounting with technology. The only department that uses the Point of Sales system is the grocery department, while the rest use Microsoft Excel and Index Cards as a means of recording transactions. Hence, AIS will be a huge step for the employees, especially since they are used to manual labor. Also, the proper recording of transactions is important to the employees, but since consumers

are mostly present all day, the employees rely on the support documents and consolidate them at the end of the day. Some support documents require thorough checking due to instances like unclear penmanship or shortage of petty cash. Generally, the results indicate that although manual recordkeeping is utilized, the employees show utmost care for the data entrusted to them.

The cooperative's recordkeeping practice is built on strong manual processes and personal diligence, but the limited use of accounting information systems (AIS) highlights a gap in technological integration. As such, transitioning to a full AIS will require carefully phased implementation, employee training, and change management strategies. Moreover, because employees consolidate transactions at the end of the day due to continuous customer flow, they often rely on support documents, some of which may suffer from incomplete entries or unclear handwriting. This reinforces the need for real-time digital input systems, such as mobile-enabled AIS or cloud-based accounting software, which can reduce human error, enhance audit trails, and streamline daily operations.

Globally, sound recordkeeping is considered foundational not just for financial management but also for risk mitigation, regulatory compliance, and performance monitoring. According to Alsharari (2022), transitioning to digital recordkeeping platforms like AIS improves data accuracy, reduces processing time, and enables better decision-making, particularly for small organizations with high transaction volumes.

Table 9: Test of significant difference by Age

	x^2	p-value	Decision to Ho	Interpretation
Organizational Performance	1.4	0.699	Failed to Reject	Not significant
Accounting Knowledge	0.4	0.947	Failed to Reject	Not significant
Management Support	1.7	0.647	Failed to Reject	Not significant
Recordkeeping Performance	1.2	0.749	Failed to Reject	Not significant

The results of the One-Way ANOVA and the Kruskal-Wallis Test, used as a non-parametric alternative, revealed that age does not have a statistically significant effect on any of the measured variables—organizational performance ($p = 0.699$), accounting knowledge ($p = 0.947$), management support ($p = 0.647$), and recordkeeping performance ($p = 0.749$). All p-values are greater than the 0.05 significance level, indicating that employee performance and perceptions remain consistent across different age groups.

This finding suggests that regardless of age, employees feel equally supported by management and exhibit comparable levels of accounting knowledge and recordkeeping efficiency. While the cooperative's workforce includes a significant number of younger employees often tasked with physically demanding responsibilities, older staff members are entrusted with roles that require experience and technical knowledge. Importantly, the distribution of responsibilities reflects a balanced organizational approach, ensuring that all employees, regardless of age, have equal opportunities for training, role engagement, and contribution to overall performance. This inclusive environment likely fosters a sense of equity and teamwork across generations within the cooperative.

From an organizational development standpoint, the absence of significant differences across age groups suggests that IMPC's training programs, task assignments, and management interventions are effectively aligned with its workforce composition. This provides evidence that human resource policies are inclusive and performance-driven, rather than influenced by age-related stereotypes or limitations. It also reinforces the importance of maintaining this culture as the cooperative grows and continues to diversify its services.

On a theoretical level, the findings align with global studies emphasizing the value of age-diverse teams in enhancing problem-solving, communication, and innovation (Post, 2015; Kunze, Boehm, & Bruch, 2013). When age is not a predictor of perceived competence or support, it reflects a mature organizational culture focused on merit and performance rather than demographic attributes. This finding may also support broader literature on age-inclusive management in cooperative or social enterprise settings, where member engagement and community trust are integral to performance.

Table 10: Test of Significant Difference by Sex

		Statistic	p	Decision to Ho	Interpretation
Organizational Performance	Mann-Whitney U	178	0.952	Failed to Reject	Not Significant
Accounting Knowledge	Mann-Whitney U	144	0.291	Failed to Reject	Not Significant
Management Support	Mann-Whitney U	164	0.633	Failed to Reject	Not Significant
Recordkeeping Performance	Mann-Whitney U	157	0.491	Failed to Reject	Not Significant
Note. H_a μFemale ≠ μMale					

On the table above, a Mann-Whitney U Test under Independent Samples T-Test was performed to assess the significant difference of responses according to two groups (male and female). The results showed that sex does not significantly affect organizational performance (p-value=.0.952), accounting knowledge (p-value=0.291), management support (p-value=.633), and recordkeeping performance (0.491). The results show that each sex perceives the same level of organizational and recordkeeping performances, possesses the same accounting knowledge, and receives support from the Board of Directors. Aside from being well supported by the Board, the employees, regardless of gender, are trained to do accounting and record-keeping workloads to ensure continuity of tasks in case of absences or emergencies.

Globally, studies reveal that when gender parity in training and task delegation is maintained, it enhances overall resilience, particularly in sectors like cooperatives, where community trust and member inclusivity are crucial (Bhimani et al., 2022). The absence of significant gender-based disparity in this study may also reflect the cooperative's efforts to support gender mainstreaming in the workplace, aligning with broader national policies like the Magna Carta of Women (Republic Act 9710) in the Philippines.

Table 11: Test of significant difference by Highest Educational Attainment

	x^2	p-value	Decision to Ho	Interpretation
Organizational Performance	2.7	0.441	Failed to Reject	Not Significant
Accounting Knowledge	1.05	0.789	Failed to Reject	Not Significant
Management Support	1.36	0.716	Failed to Reject	Not Significant
Recordkeeping Performances	1.1	0.778	Failed to Reject	Not Significant

Using the One-Way Anova and Kruskal-Wallis non-parametric test, the result showed that the highest educational attainment does not significantly affect organizational performance (p-value=.0.441), accounting knowledge (p-value=0.789), management support (p-value=0.716), and recordkeeping performance (0.778). Although most of the employees hold a bachelor's degree, the result indicated that it does not significantly affect the response from the employees who finished elementary, Junior High School, and Senior High School. Since employees are trained with the same accounting and recordkeeping workloads per department, the employees' perception of the accounting knowledge and recordkeeping performance was not affected by the education they finished. Also, management supports the

employees regardless of their education. Although some bachelor's degree holders work in administrative functions due to their expertise in filings and knowledge of strategic processes, this knowledge is also taught to each employee gradually, while workloads that require physical strength are also included in their training. Since the cooperative started from the initiative of the community, it has been a tradition that everyone knows how to do each job to ensure the continuity of operations.

Table 12: Test of significant differences by Length of Employment

	x^2	p-value	Decision to Ho	Interpretation
Organizational Performance	6.71	0.152	Failed to Reject	Not Significant
Accounting Knowledge	2.57	0.631	Failed to Reject	Not Significant
Management Support	4.03	0.402	Failed to Reject	Not Significant
Recordkeeping Performance	2.37	0.667	Failed to Reject	Not Significant

Table 12 above shows the result of one-way ANOVA and the non-parametric Kruskal-Wallis Test. The test generated a p-value >.05; thus, length of employment does not significantly affect organizational performance (p-value=0.152), accounting knowledge (p-value=0.631), management support (p-value=0.402), and recordkeeping performance (p-value=0.667). The result indicates that the perception of the employees on the performance of the cooperative, the accounting knowledge trained in them, and the support from the Board of Directors are the same. Regardless of the employee's tenure, employees are trained in the same function, so everyone can assume the same responsibility when another employee is absent or on leave. The employee receives equal support too, despite the tenure of employment, and is treated as equally helpful to the cooperative.

Table 13: Result of Multiple (Quantile) Regression

	0.25		0.5		0.75	
Predictor	β	p-value	β	p-value	β	p-value
C	-0.33404	0.4128	<.001	1	0.446429	0.5298
Accounting Knowledge	0.212766	0.1401	0.25	0.1801	0.223214	0.4257
Management Support	0.765957*	0.0017	0.5	0.2426	0.669643*	0.0026
Recordkeeping Performance	0.085106	0.6621	0.25	0.5588	0.044643	0.7693
Pseudo R^2	0.571533		0.628125		0.453172	
P (Quasi LR)	<.001		<.001		<.001	

*Significant

As shown on the table above, Multiple (Quantile) Regression was used to test the significance of accounting knowledge, management support, and recordkeeping performances to the organizational performance of Ibabao Multi-Purpose Cooperative. Accounting knowledge and Recordkeeping performance showed a weak relationship with organizational performance, with p-value >.05. This is contrary to previous studies made by different authors. According to Tagbotor et al. (2015), the organization's recordkeeping contributes to the performance of the organization and its competitive survival, and the usage of AIS was affecting organizational performance according to Bachmid, 2016. Meanwhile, management support showed a significant influence on the 25th and 75th percentiles. This means that the employees' perception of organizational performance depends upon the movement of the variable, management support. When organizational performance is at its lowest and highest level, the employee sees how the support of management intensifies. This is supported by the study made by Faham (2022), where the result states that the management should also perform well to pursue improvements in its people and contribute to the performance of the organization. Also, a study was done by Kickbrand Services LTS. (2022) stated that management is a vital factor in the success or failure of the organization. Further testing was performed to assess the relationship between variables. Using Jamovi's GLM Method, it showed that Management Support can work as a mediator to strengthen the relationship between accounting knowledge, recordkeeping performance, and organizational performance, with p-values <.05 indicating a mediating effect of management support on both accounting knowledge (p-value=0.006) and recordkeeping performance (p-value=0.02). With the aid of Management Support, both independent variables can impact the organizational performance.

Ibabao Multi-Purpose Cooperative, as a member-owned institution, elects its Board of Directors to manage the operations annually. Thus, an excellent set of Directors would affect how the organization performs. However, in the case of employees' accounting knowledge and recordkeeping performances, a weak relationship with the organizational performance was brought about by strict management this fiscal year due to various complaints received from their members; thus, all actions and performances are managed by the Board of Directors. Despite being member-owned, the Board of Directors really influences every movement within a cooperative. Ibabao Multi-Purpose Cooperative is no exception to such regulations. Hence, the Board of Directors should focus more on the employees' accounting and recordkeeping training.

While the descriptive results suggest that IMPC employees recognize the value of accounting knowledge, its actual impact on organizational performance was statistically insignificant in the regression analysis. This disconnect may be attributed to several contextual factors. First, employees are generally assigned modular or department-specific tasks such as cashiering or inventory logging, which limits the application of broad accounting knowledge and reduces its strategic effect. Second, many employees have not completed formal accounting education, and while they receive internal training, it often lacks depth in financial analysis and decision-making. Third, the cooperative's continued reliance on manual tools like Microsoft Excel and index cards diminishes the necessity for advanced accounting skills, as tasks are largely operational and focused on basic data input. These findings align with global research showing that accounting knowledge contributes meaningfully to performance only when supported by integrated systems, digital tools, and a culture that encourages data-driven decision-making (Nguyen et al., 2023; Jain, 2024).

Similarly, recordkeeping performance did not significantly predict organizational outcomes, despite favorable self-assessments in the descriptive statistics. This may be due to the predominance of manual systems within the cooperative. Most departments still use paper-based logs, envelopes, and Excel spreadsheets, which hinder real-time access, integration, and verification of records. Employees also experience time constraints due to high transaction volumes, often postponing systematic documentation until the end of the day, which increases the likelihood of omissions and errors. Moreover, the absence of formal auditing processes or validation tools limits the organizational value of recordkeeping practices. International studies emphasize that efficient recordkeeping improves performance when paired with automated systems that allow for timely cross-checking, audit readiness, and performance tracking (Al Hakim & Hassan, 2022; Elbardan & Ali, 2023). Without these enablers, IMPC's manual practices, although diligent, fall short of driving measurable organizational improvements.

4. Conclusions

1. The employees of Ibabao Multi-Purpose Cooperative are mostly between the ages of 21-30 and 41-50. This is brought by the opening of the new satellite branch at Población 3, Cuenca, Batangas. The workforce is almost the same for both males and females. Most females are assigned to do administrative work per department, and labor-intensive tasks for males. Most of the employees are bachelor's degree holders and are mostly assigned to administrative and legal tasks. Also, most of the employees have been working for the cooperative for 1-5 years, which is also due to the newly opened branch of the cooperative, and most of the new employees are assigned to its satellite branch.
2. The employees perceive that the cooperative's organizational performance, accounting knowledge of each employee, management support, and record-keeping performance are at a high level. Employees are trained to perform accounting tasks such as sales and inventory reconciliation. Each department also has its recordkeeping function that varies according to the needs of the members and employees and is also supported by the Board of Directors in every operational concern.
3. The profile of the respondents, such as age, sex, highest educational attainment, and length of employment, does not significantly affect organizational performance, accounting knowledge, management support, and recordkeeping performance. Regardless of the employees' profile and status, each is given the same opportunity to be trained with the same functions and is highly supported by the Board.
4. The findings reveal that while IMPC employees value accounting knowledge and recordkeeping, these factors do not significantly influence organizational performance. This disconnect may stem from the cooperative's task-specific work assignments, limited formal accounting education among employees, and heavy reliance on manual systems like Excel and index cards. In contrast, management support emerged as a significant predictor of performance. This underscores the critical role of the Board of Directors, whose directives determine how records are kept and what accounting responsibilities are assigned. Their leadership in providing training, allocating resources, and reinforcing processes appears to be the strongest driver of organizational effectiveness. As such, strengthening management-led initiatives remains central to improving cooperative performance.

5. Recommendations Based on the Findings

Considering the study's findings, several key recommendations can be proposed to enhance the operational efficiency and organizational performance of Ibabao Multi-Purpose Cooperative (IMPC):

1. Given the current reliance on manual tools such as Microsoft Excel and index cards, the cooperative should transition to a more advanced but cost-effective AIS. Systems like QuickBooks, Xero, or Zoho Books are user-friendly and affordable options that can support modules for sales, inventory, accounts receivable, and financial reporting. These tools offer real-time data validation, reduce human error, and streamline recordkeeping, thereby increasing accuracy and accountability. Gradual implementation should be paired with continuous technical support and phased training to ease the transition.
2. Although employees demonstrate task-based accounting knowledge, comprehensive training in bookkeeping, journalizing, financial statement preparation, and basic audit practices are recommended. These should be aligned with the functionalities of the chosen AIS. Training can be modular and conducted departmentally to address specific needs, ensuring employees not only manage operational data but also interpret financial trends, reconcile departmental records, and support end-of-day consolidation. Such upskills will promote internal consistency and informed decision-making across departments.
3. The significant influence of management support on performance highlights the critical role of the Board of Directors. It is recommended that the Board establish clear digital transformation policies, including timelines for AIS adoption, funding allocations for system upgrades, and mandatory staff development programs. Governance frameworks should also institutionalize performance monitoring, internal audit practices, and feedback mechanisms, ensuring accountability and responsiveness across all cooperative activities.
4. True to the cooperative's social mission, IMPC should maintain its inclusive employment practices. Hiring individuals regardless of educational attainment or socioeconomic background not only uplifts the local community but also aligns with the cooperative values of equity and shared growth. Future HR policies should integrate onboarding programs, peer mentoring, and lifelong learning opportunities to help all employees—regardless of their profile—adapt to evolving systems and contribute meaningfully to the cooperative's goals.
5. The findings suggest broader implications for cooperative governance in the Philippines. Regulatory bodies such as the Cooperative Development Authority (CDA) may consider issuing guidelines or incentives for cooperatives to adopt digital recordkeeping tools and develop staff capacity. National-level training programs or partnerships with tech providers could help bridge the digital divide among grassroots economic organizations, ensuring sustainable development and financial transparency across the sector.
6. In enhancing further research regarding the topic, researchers can consider incorporating a new model testing the mediating effect of Management support on the relationship between accounting knowledge and recordkeeping performance. This model can be utilized in cooperatives or firms that have centralized types of management, where all decisions and initiatives come from top management.

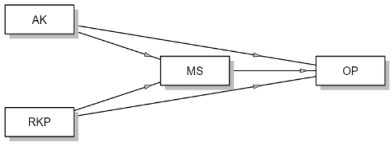


Fig 2: Proposed model

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