

Assessing the limitations of Ghana Integrated Financial Management Information System (GIFMIS) implementation in Metropolitan, Municipal, and District Assemblies (MMDAs). A case of Anloga District Assembly

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Abstract

This study sought to assess the limitations of GIFMIS implementation in Ghana: A case study of Anloga District Assembly. The main tool used for the data collection for this study was a structured questionnaire containing closed-ended questions. The study used the quantitative research approach as well as the explanatory study design. A total of 20 respondents were sampled, using the purposive sampling techniques. Descriptive statistical tools, such as frequencies and percentages were used to analyze the research data. The study revealed that the GIFMIS system is necessary to ensure effective and efficient revenue collection, ensuring efficiency, transparency, and accountability in financial management, ensuring timely dissemination of information, and maximizing payments and commitment controls of public funds. The results also revealed that inadequate ICT infrastructure, poor network connectivity, inadequate ICT skills of staff, and funding challenges among others are some of the limitations hindering the smooth operationalization of GIFMIS in the Anloga District Assembly in the Volta Region of Ghana. The study, therefore, recommends that the Government of Ghana should provide the needed resources such as ICT infrastructures, network connectivity, training of staff, computers, and other facilities needed to support the GIFMIS program in order to achieve its objectives.

Keywords: GIFMIS, Anloga, MMDAs, Public Financial Management, Procurement

Introduction

An essential component of public sector governance around the world is the process of registering and accounting for the use of funds after governments use them on behalf of the people they represent (Chan, 2008). The biggest problem affecting the world economy is the bad financial management practices used by all public agencies (Petty et al., 2015). By providing goods and services in the right quantities and at fair prices, all nations around the world strive to improve the standard of living for their citizens. Meeting these objectives, however, has become more difficult due to resource management issues and the rising demand for goods, services, and labor (Owoeye, 2021). Again, traditionally, public financial management was mainly paper-based where transactions involving public funds and management information were kept by entities in hard copies. This gave rise to problems such as financial irregularities, lack of accurate and up-to-date information on budgetary allocations, delays in payment processing and financial reporting, and poor feedback mechanisms among others (Peterson & Ndungu, 2006). Further, the government of Ghana had consistently experienced misappropriation of funds and a lack of appropriate control mechanisms in the Public Financial Management of those funds which

have resulted in poor service delivery and overspending. Despite the existence of statutory regulations such as the Financial Administrative Regulation 2004 (LI 1802), Internal Audit Agency Act, 2003 (Act658), and procurement (Act 663), these legislative frameworks could not strengthen the manual system of controls of the financial management process.

The main reasons for irregularities in the financial administration of the Assemblies are insufficient internal controls and organizational inefficiency. The misappropriation of funds and unexplained value books were two of the most serious anomalies found by the Auditor General ([https://audit.gov.gh/files/audit reports /Report of the Auditor General on the Accounts of District Assemblies for the Financial Year ended 31st December, 2014](https://audit.gov.gh/files/audit%20reports%20-%20Report%20of%20the%20Auditor%20General%20on%20the%20Accounts%20of%20District%20Assemblies%20for%20the%20Financial%20Year%20ended%2031st%20December%202014), Accessed on 23rd June, 2022). Despite the repeated warnings to follow the financial regulations, the violations saw a significant increase compared to the statistics for 2014 by the Auditor General ([https://audit.gov.gh/files/audit reports/Report of the Auditor General on the Accounts of District Assemblies for the Financial Year ended 31st December, 2015](https://audit.gov.gh/files/audit%20reports%20-%20Report%20of%20the%20Auditor%20General%20on%20the%20Accounts%20of%20District%20Assemblies%20for%20the%20Financial%20Year%20ended%2031st%20December%202015), Accessed on 23rd June, 2022).

According to Okello Jared, Migiro, and Mutambara (2017), adopting and implementing Integrated Financial Management Information System (IFMIS) requires taking into account organizational, environmental, ethical, legal, and cultural factors in addition to technology and people's ability to work around systems to accomplish their intended goals. These factors must all be considered for successful implementation and execution. This indicates that for Ghana Integrated Financial Management Information System (GIFMIS) to be implemented successfully in Ghana, these elements need to be carefully considered because they have a significant impact on the process. Based on the extant literature analysis, the majority of the GIFMIS research was, however, conducted in Ghana in other areas. Ghana's studies, on the other hand, are primarily focused on the benefits and drawbacks of GIFMIS as well as the potential variables that could influence the adoption of GIFMIS. Take, for instance, Kwakye (2016)'s work, which used the Ghana Education Service to evaluate the advantages and drawbacks of the Ghana Integrated Financial Management Information System (GIFMIS) (GES).

Considering these gaps in literature and the issues raised, the researchers deemed it important to assess the challenges of GIFMIS implementation in Metropolitan, Municipal, and District Assemblies (MMDAs), a case study of Anloga District Assembly in the Volta Region.

Literature Review

The study was underpinned by two theories, the Resource dependency theory, and the system theory. Resource dependency theory asserts that every organization must rely on resources from their environment to grow (Fadare, 2013). These resources are in the hands of various organizations within the environment. This theory suggests that the holders of these resources are able to exert power and control over organizations that require the resources. Thus, organizations' survival and success are contingent on the ability to control the flow of resources (Fadare, 2013). According to Pfeffer and Salancik (1978), resource dependency theory argues that "the key to organizational survival is the ability to acquire and maintain resources. Whilst the system theory is a group of similar components that jointly worked and interact to attain preferred objectives (Kang'ethe, 2002). This system brings together the various components of GIFMIS in order to effectively and efficiently manage the public resource available.

Literature abounds on GIFMIS, for instance, Aminatu (2012) carried out research on the effect of an integrated financial management system on economic development, based on the case of Ghana. The study notes that the implementation of GIFMIS was a failure in most countries as a result of the lack of capacity building and over-ambitiousness of these nations. The researchers used quantitative data. Regression analysis was applied as a statistical tool to analyze data accumulated over the last ten years by the Ministry of Finance and Economic Planning. This study looked at the impact of GIFMIS on Ghana's economic development by looking at the gross domestic product (GDP), economic growth, and resource allocation to major sectors of the economy. It was noted from the analysis that some sectors of the economy contributed immensely to GDP growth whereas other

sectors had an adverse effect. Analysis of results also showed that GDP growth did not have a direct impact on economic growth.

Matawire et al. (2010) studied on the challenges faced when adopting e-Government project in South Africa. The study found that perceived value of Information Technology, leadership, project fragmentation, task co-ordination and citizenship inclusion were among the important inhibitors that made e-Government to not be successful in the Western Cape Province. The link between the factors that lead to successful adoption and use of e-Government was also studied. Touray, Salminen and Mursu (2013) assert that technical challenges or variables have a connection to concerns with infrastructure, the decision between a bespoke system and an off-the-shelf system, system configuration, security concerns, and privacy concerns. Technical problems must therefore be tackled during the reform program's development phase because they are crucial to the efficient implementation and use of IFMIS. According to Hendriks (2012), many IFMIS attempts have failed due to unsolved technical issues, particularly those involving the integration of the systems or functionality.

Bwalya and Mutula (2016) did a study on the conceptual framework for the development of e-government in resource-constrained countries, based on a case study carried out in Zambia. Many governments across the world have moved to implement GIFMIS following increased benefits accruing from e-government. However, most e-government projects fail as a result of the failure to incorporate multi-dimensional factors in designing implementation and monitoring strategies. A Mixed Methods Research (MMR) was adopted where both qualitative and quantitative methods were employed for data gathering. A questionnaire survey was the main data collection tool for the quantitative data, whereas semi-structured interviews were employed to fill gaps in the quantitative data. The factors included: Intention to use, Perceived Usefulness, ICT Infrastructure, Perceived Ease of Use (PEOU), Language and Content, and Computer Self-efficacy. The findings show that implementation of e-government should not only be centered on technology but also take into perspective other aspects such as socio-economic and managerial conceptualizations.

Locally, Mburu (2013) examined the influence of integrated financial management systems on effectiveness of financial management of county government of Nakuru, Kenya using a descriptive research design. The study collected primary data using a questionnaire from County Government of Nakuru staff. The study acknowledged that a good system, a legal and regulatory framework, well trained and competent staff are critical for an efficient Public Financial Management (PFM) regime. This is because it enhances availability of detailed financial information on the organization's financial performance which helps on budgetary controls and improves planning and economic forecasting. The findings by Mburu (2013) showed that IFMIS plays a critical role in increasing efficiency in financial controls by developing comprehensive, reliable, relevant and timely financial reports available to the management, albeit a number of bottlenecks the system presents.

Methodology

The study employed the positivist research philosophy. Positivism implies that the researcher maintains independence and disregards all human interests in order to ensure objectivity (Wilson, 2017). The researcher employed quantitative research approach to explore the research questions (R1, R2, R3 and R4); R1: What is the role of GIFMIS in effective and efficient revenue mobilization in MMDAs?, R2: In what ways could accountability, efficiency and transparency be promoted by the use of GIFMIS in public financial management?, R3: Has the GIFMIS improved the timely dissemination of information for public financial management? and R4: What are the challenges of using GIFMIS?. Quantitative research approach was employed with the reason that the data collected from the respondents using questionnaires could be analyzed easily by utilizing standard statistical tools like percentages and frequencies, among others (Creswell, 2003). The researcher adopted the sample size formula for the finite population proposed by Krejcie and Morgan (1970) and a sample size of 20 was appropriate for a finite or known accessible population of 25 and also, purposive sampling techniques were employed.

A structured questionnaire containing closed-ended questions was used for the collection of the data. The instrument was divided into five (5) sections – section A to section E. Section A solicited data on socio-demographic information of study participants, and section B was used to obtain responses from the participants on Identifying the strategic financial management practices adopted in the organization and it contains 2 items measured on Yes/No; section C was used to obtain responses from the participants on decision in the organization and it contains 13 items measured on a 5-point Likert scale, ranging from strongly disagree (1) to strongly agree (5); section D was used to obtain responses from the participants on the impact of GIFMIS and it contains 11 items measured on a 5-point Likert scale, ranging from strongly disagree (1) to strongly agree (5) and finally section E was used to obtain responses from the participants on the challenges of GIFMIS and it contains 11 items measured on a 5-point likert scale, ranging from strongly disagree (1) to strongly agree (5).

Results and Discussion

This section presents the results of the study. Table 1 shows the socio-demographic information of the respondents; Table 2 presents results for the first research question - what is the role of GIFMIS in effective and efficient revenue mobilization in MMDAs? Table 3 presents the results for the second research question - In what ways could accountability, efficiency and transparency be promoted by the use of GIFMIS in public financial management? Table 4 presents the results for the third research question - has the GIFMIS improved the timely dissemination of information for public financial management? Table 5 presents the results for the fourth research question - What are the challenges of using GIFMIS?

Table 1: Socio-Demographic Information of respondents

Socio-demographic characteristics	Frequency	Percentages (%)	
Gender	Male	14	70
	Female	6	30
Educational attainment of respondent	MS/JHS/SHS	0	0.00
	Diploma/HND	4	20
	Degree	11	55
	Master and above	5	25
Number of years in service	1-5 years	10	50
	6-10	5	25
	11-15	3	15
	16 and above	2	10
Citizen	Local	20	100
	Foreign	0	0.00
Department of work	Administration	4	20
	Finance	3	15
	Procurement	1	5
	Budget	1	5
	Internal Audit	1	5
	MIS	1	5
	Planning	1	5
	Works	1	5
	Others	7	35
	Total	20	100

Source: Field survey (2022)

The results showed that 14 (70%) of the respondents are males whilst 6 (30%) of them are females. With respect to the level of education, the least was Diploma/HND (4, 10%) and the highest was Master’s degree with (5, 25%), with the majority of the respondents holding a Bachelor’s degree (11, 55%). The survey result shows that the majority of the respondents (50.00%) have been working with the Ministry between 1-5 years. Also, 25.0

percent of the respondents have indicated that they have been working with the Ministry between 6-10 years of work experience. In addition, another 15.0 percent of the respondents have work experience of between 11-15 years while the rest (10.00%) have been working for more than fifteen years now. The survey results revealed that, all respondents had been working in their life which meant that the respondents had in-depth knowledge of work environment especially in Ghana.

Also, it can be seen from the above results that, most of the respondents are Bachelor’s degree holders and may have knowledge in ICT so with workshops and training, they will be able to use the GIFMIS system for their operations. The respondents were selected from the major stakeholder groups within the Anloga District Assembly (Locals = 100%) and as such they had the necessary information regarding the operations of the GIFMIS within the District and therefore responses obtained from them were reliable.

Table 2: GIFMIS in revenue mobilization

Statements	SD	D	N	A	SA
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)
GIFMIS in revenue mobilization	0(0.0)	0(0.0)	3(15.0)	8(40.0)	9(45.0)

Source: Field survey (2022)

As shown in Table 2, 45.00 percent of the respondents strongly agree with the statement that GIFMIS has helped to improve efficiency and effectiveness in revenue mobilization. Also, 40.00 percent of the respondents also stated that they agree with the statement that GIFMIS has helped the Assembly to achieve a target in revenue collection. However, 15.00 percent of the respondents were indifferent and could not tell whether the GIFMIS is capable of aiding organizations to achieve a target in revenue collection or not.

Table 3: GIFMIS in promoting accountability, efficiency, and transparency in public financial Management.

Statements	SD	D	N	A	SA
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)
GIFMIS in promoting accountability, efficiency, and transparency in public financial management.	0(0.0)	1(5.0)	0(0.0)	11(55.0)	8(40.0)

Source: Field survey (2022)

The results in Table 3 states that, the majority of the respondents (55.00%) agree with the statement that the GIFMIS has helped in promoting accountability, efficiency, and transparency in public financial Management. Also, 40.00 percent of the respondents also stated that they strongly agree with the statement that the GIFMIS has helped promote accountability, efficiency, and transparency in public financial Management of the Assembly. However, one respondent representing 5.0 percent of the respondents totally disagrees that the GIFMIS has helped promote accountability, efficiency, and transparency in the public financial Management of the Assembly.

Majority of the respondents were of the view that, GIFMIS is instrumental in promoting accountability in public financial management because transactions are being captured fully by the GIFMIS and it ensures full accountability of individuals for use of public financial resources. Also, it can be concluded from the above analysis that the GIFMIS ensures transparency in management of government property due to responses obtained. A study done in Nigeria by Ogbonna and Ojeaburu (2015) stated that GIFMIS is a good platform and effective and efficient strategy in the management of government finances. The findings in this study correlates with the findings of Ogbonna and Ojeaburu (2015). The same findings were stated in a study done by Bawole and Adjei-Bamfo (2020) where GIFMIS was noted to have significant impacts in promoting accountability, efficiency, and transparency in public financial management.

This study asserts that there is no political influence in getting things done outside GIFMIS (Table 5) because the majority of the respondents disagreed (75%) to the statement of political influence in getting things done outside GIFMIS. This finding goes further to strengthen the view that GIFMIS promotes accountability, efficiency, and transparency in public financial management of the Assembly.

Table 4: GIFMIS improves the timely dissemination of information for financial management

Statements	SD	D	N	A	SA
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)
GIFMIS improves the timely dissemination of information for financial management	0(0.0)	5(25)	0(0.0)	15(75.)	0(0.0)

Source: Field survey (2022)

As shown in Table 4, the majority of the respondents (75.00%) agree with the statement that the GIFMIS system offers access to timely and reliable information to support decision-making process of MMDAs and this has helped ensure timely dissemination of information. However, 10.00 percent of the respondents took a neutral position on the statement that the GIFMIS system offers access to timely and reliable information, while 5.00 percent disagreed with the statement. A study done by Kwakye (2016) revealed that, all 20 respondents were of the view that GIFMIS helped in the timely dissemination for financial management. This is in line with this study where the majority of the participants are of the view that GIFMIS helps in timely dissemination of information for financial management.

Although GIFMIS improves timely dissemination of information, the findings of this study states that (Table 5), poor network connection is one of the limitations that can affect information dissemination. A study done by Safo (2020) found out that poor network connections was one of the limitations of GIFMIS usage and thus recommended that, there must be investment in the IT infrastructure which would help a smooth flow of the system and to avert the situation where GIFMIS usage is not successful simply because of poor network system.

In Table 5 below, a total of 25.00 percent of the respondents could not agree or disagree with the fact that the management of the Assembly is not committed to the change with respect to the implementation of the GIFMIS. Further, more than half of the respondents indicated that one of the challenges encountered by the Assembly in the implementation of the GIFMIS system is that the staff lack the requisite skills for operation, maintenance, and implementation of the system. This result is in line with a study done by Kwakye (2016) where 95% of the respondents indicated that one of the challenges encountered in the implementation of the GIFMIS system is that, the staff lack the requisite skills for operation, maintenance and implementation of the system. However, in this study, 10.00 percent of the respondents disagreed to the above statement while 20.00 percent took a neutral position to the statement.

Table 5: Limitations of GIFMIS

GIFMIS challenges	SD	D	N	A	SA
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)
Legislative limitations affect GIFMIS	1(5)	2(10)	5(20)	9(45)	3(15)
There is an inadequate ICT center	0(0.0)	1(5)	0(0.0)	11(55)	8(40)
There is a low computer literacy rate in the application of GIFMIS	0(0.0)	2(10)	4(20)	10(50)	4(20)
There is poor change management.	2(10)	13(65)	5(25)	0(0.0)	0(0.0)

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Unwillingness to follow procedures	2(10)	13(65)	1(5)	4(20)	0(0.0)
Management pressure	2(10)	3(15)	2(10)	10(50)	3(15)
Inadequate GIFMIS support system	0(0.0)	0(0.0)	0(0.0)	11(55)	9(45)
The initial cost outlay is huge	1(5)	0(0.0)	7(35)	10(50)	2(10)
There are poor network connections	0(0.0)	0(0.0)	0(0.0)	11(55)	9(45)
There is no system verification of contract document	0(0.0)	0(0.0)	4(20)	12(60)	4(20)
There is political influence in getting things done outside GIFMIS	6(30)	9(45)	5(25)	0(0.0)	0(0.0)

Source: Field survey (2022)

Again, as shown in Table 5, all but two (2) of the respondents (90.00%) agree with the fact that poor internet connections affect the implementation of the GIFMIS. While 55.00 agree with the statement, 35.00 percent strongly agree with the statement that poor internet connections affect GIFMIS implementation. Also, 80.00 per cent of the respondents agree with the fact that GIFMIS does not allow for system verification of contract documents while 20.00 neither agree nor disagree on the statement. Safo (2020) made similar observations concerning poor network connections in GIFMIS usage in his study.

Furthermore, the respondents are divided on the statement that the initial cost outlay in setting up GIFMIS is huge. While 60.00 percent are in agreement to the statement, 35.00 took a neutral position while the rest (5.00%) disagreed with the statement. However, based on the responses, it can be concluded that the initial capital outlay in setting up GIFMIS is high. Finally, it was clear that there are no political influences in getting things done outside GIFMIS. While the majority of the respondents (75.00%) disagree with the statement that there are political influences in getting things done outside GIFMIS, 25.00 took a neutral position. This goes to say that, GIFMIS is helping in the reduction of corruption and mismanagement of public funds.

Conclusion

This study assessed the benefits and limitations of the Ghana Integrated Financial Management Information System (GIFMIS) in MMDAs with particular attention to the Anloga District Assembly. The results showed that even though the GIFMIS system is necessary for ensuring effective and efficient revenue collection; ensuring efficiency, transparency, and accountability in financial management; ensuring timely dissemination of information; and maximizing payments and commitment controls of public funds, there are a lot of limitations hindering its smooth operationalization which include inadequate ICT infrastructure, poor network connectivity, inadequate ICT skills of staff, funding challenge among others. The study, therefore, recommends that the Government of Ghana should try to support MMDAS to expand ICT infrastructures such as telecommunication poles, computers, and other facilities needed to support the program. The study further recommends the need for constant training of staff by the GIFMIS Secretariat. This will help ensure that there is adequate staff with the requisite knowledge and expertise needed to operate the GIFMIS system..

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