**KISII UNIVERSITY**

**SCHOOL OF BUSINESS AND ECONOMICS**

**DEPARTMENT OF ACCOUNTING AND FINANCE**

**INDUSTRIAL ATTACHMENT ORGANIZATIONAL REPORT**

**By**

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**REG NO**: CB12/00065/19

AT

**SAMIA GIRLS HIGH SCHOOL.**

**START DATE:** 6th JUNE 2022.

**END DATE:** 30th SEPTEMBER 2022.

**REPORT SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A DEGREE IN BACHELOR OF COMMERCE IN THE SCHOOL OF BUSINESS AND ECONOMICS SUBMITTED TO THE DEPARTMENT OF ACCONTING AND FINANCE.**

# DECLARATION

## **DECLARATION BY THE STUDENT.**

I hereby declare that all information in this document has been obtained and presented in accordance with academic rules and ethical conduct. I also declare that, as required by these rules and conduct, I have fully written this report based on truth and cited all activities and duties that I undertook while on attachment.

I therefore declare that this material is original and is to be submitted to the department of Accounting and finance.

NAME: **ELIZABETH NABWIRE WERE**

REGISTRATION :CB12/00065/19

Signature:…………………......... Date: ……………………………

# ABSTRACT

The purpose of this report is to provide the details of the institution of attachment, a description of all the activities undertaken during the same, the lessons learnt and challenges during the attachment period.

The essence of attachment is to put all the theoretical work done in class into practical exercise and also professional approach to work.

# DEDICATION.

First and foremost I would like to thank the Almighty God for this far that he has brought me. Special dedication to Samia girls secondary school at large that gave me the opportunity to work at the organization and taught me all the theory and practical knowledge required in the accounting field.

Special dedication to my supportive guardians, relatives for their relentless emotional and financial support and compassion towards me during this attachment period. Not forgetting my industrial supervisor Ms.Magret Auma for the guidance that he gave me throughout the attachment period. I express my gratitude to the school team, through them I learnt to embrace teamwork and sharing of knowledge

Finally, much thanks to faculty of computing and information management. Most importantly my University supervisors for the constant communication, corporation and supervision of this mandatory industrial attachment program.

# ACKNOWLEDGEMENT

I would like to express my gratitude and appreciation to all those who encouraged and assisted me in completing this Industrial attachment period. Special thanks Samia girls school principal Ms.Janet Mukhoni,Ms Magret Auma,Ms scovia Ouma,Mr Fredrick were,Mr Shaban Onyango and the whole school team who has helped me by stimulating knowledge and encouragement throughout the course of this period.

A special thanks to my fellow course mates for giving me insightful ideas and also my lecturers for their continuous support and knowledge, not forgetting my family and friends for their moral support and constructive critic that has seen me improve my course immensely.

Lastly, I thank God for the gift of immense knowledge and brains, good health throughout this period. Things couldn’t have been that easy for me but by God’s grace am very grateful.

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# EXECUTIVE SUMMARY

Selection of the institution as a place for my attachment was mainly influenced by certain factors such as; interest in acquiring knowledge and experience on how large institutions and organizations work and operate so as to be able to interact with many different people from different backgrounds and get to share and view different opinions, views and advice and also to gain an understanding on how it would feel like being in the job industry. I therefore recognized Jaramogi Oginga Odinga University of Science and Technology as being capable of providing a suitable environment where I could achieve my goals and objectives.

My application procedure was carried out on physical delivery whereby I was informed of the attachment opportunity with a friend of mine who had also done his attachment there. I was required to submit my Curriculum Vitae and school attachment letter and insurance cover was to be submitted upon getting the chance. The institution was kind enough to respond back to me and was called for an interview and later on was accepted to be part of the institution staff as I carry out my attachment for a period of three months.

When I reported for my first day, I was taken to the School principaland issued with guidance and compliance policy that defined the work ethic expected of me during the three months period in the institution. The conditions agreed upon were as follows;

a. Expected to carry out 8 hours of work from Monday to Friday.

b. An unpaid attachment during my period of stay.

c. Work with my allocated supervisor and his team accordingly.

d. Expected to be on my best behavior during my period of stay.

# CHAPTER 1

## **1.0 INTRODUCTION**

This report is as for the industrial attachment done at SAMIA girls high school as required by the Department of accounting and finance. Accounting and finance department has played a great role in many companies and institution in the world, both small and large .It has basically become the epicenter of everything done in an institution or a company. From filling of documents,to recipting,to preparation of payment vouchers,process processing of invoices and writing off of the invoice payed ,preparation of bank reconciliation statement and many more important activities which ultimately help companies and institution to be more efficient and productive.

During this attachment, I was able to learn and experience how different schools operate and learn how the different sections in school departments operate. I was able to interact with the infrastructure and network section, support section, BOM members,staff and student systems. This opportunity has helped me to develop skills such as; teamwork, brain storming, attention to details and problem-solving skills. This report is to confirm, I Elizabeth Nabwire Werel was an intern at SAMIA girls high school.The report gives a brief description of the history of the company and the services offered the organization's hierarchy chart and a brief introduction of the accounting and finance department.

## **1.1 purpose**

The industrial attachment program fulfils part of the requirement for the award of a Bachelor’s Degree in Applied Computer Science. This report therefore provides a summary of the activities and duties carried out, as well as experience gained during my attachment period.

The industrial attachment seeks to offer students a practical translation of the theory they have been taught in class,i it has also got individual benefit of loading the university to the industries,hence brightening the employment chances of the students in the university,thro through this attachment I have learnt how to apply skills learnt in the university especially managerial and accounting skills.

## **OBJECTIVES OF THE ATTACHMENT.**

* To asses the interest of the students in the occupation he/she plans to undertake.
* To expose the students to work methods not taught in the university and to provide access to products and equipment not normally available in the environment of the university.
* To enhance industry's satisfaction with the graduates of the faculty in particular and the university at large.
* To provide the students with an opportunity to apply knowledge in real work situation thereby closing the gap between university work and the actual practice.
* To make the transition from school to the world of work smoothly and to enhance students contact for job placement.
* To enlist and strengthen employers involvement in the institution activities and in the entire educational process of preparing the students for employment in industry.

# CHAPTER 2:

## **2.0 The organization**

**Physical Location and Postal Address:**

Funyula in or near Funyula Town, Funyula Constituency, Busia County, Kenya  
P.O. Box 321 – 50406 Funyula, Kenya.

**Description**

St. Chrispine Samia Girls High School is a Public County Secondary School, located in Funyula near Funyula Town, Funyula Constituency in Busia County.

### **2.2.1 Vision Statement.**

The beacon in training, research and sustainable development

### **2.2.2 Mission Statement.**

To provide quality education that nurtures creativity and innovation through integrated training, research and community outreach.

**2.2.3 CORE VALUES:**

## **2.3. The structure of the organization.**

Principal

Deputy principle

Senior Teacher

Non-teaching staffs

Teachers

D.OS

Accountants

Coocks

Security

Guards

## **2.4 ACCONTING and finance department**

SAMIA girls high school was established to help hungry students who are self-motivated to study and achieve their goal to better their future and career at large.Accounting and finance department is a very important and essential in any institution.Accounts clerk in any school therefore plays a major role to keep the school running in a smoothly manner.

Our virtual learning environment is Moodle based which provides 24/7 accessibility to registered students. Moodle is very easy to learn and makes e-learning easy to grasp and students can learn from all over the world Management Information systems.

The key functions of the Accounts clerk includes

1. Filling and keeping of the school documents;
2. Receipting of the school fees payed by students;
3. Preparation of the school budget;;
4. Updating of different books of accounts such as ledger books;
5. Preparation of payment vouchers;
6. Preparation of bank reconciliation statement;
7. Prepation of the trial balance;
8. Processing of suppliers invoices
9. Preparation of suppliers cheques and writing off of the payed invoices
10. Address the BOM members by explaining day to day activities done and presentation of different books of accounts to auditors for verification.
11. Adjusting of cash book.

# CHAPTER 3:

# 

## **SUMMARY OF WORK DONE:**

### **PREPARATION OF BANK RECONCILIATION STATEMENT:**

* During the attachment period i learnt that a bank reconciliation statement is prepared at the monthly basis.
* To prepare a bank reconciliation statement there must be a comparison between the bank statement and the cash book transactions.
* The exercise duty, statement charges,charge posting and tax posting from the bank statement are adjusted on the payment side of the cash book.
* The cheque of the suppliers are written off from the cash book in comparison with the bank statement.
* The cash and bank balances are added up on both receipt and payment sides of the cash book.

**PREPARATION OF THE SCHOOL BUDGET:**

* During the attachment period, i learnt on how to prepare a school budget which is usually prepared on a yearly period.
* The school budget is prepared to help in estimating the amount that the school will use or spend in the period of three terms that the students will be in school.
* While preparing the school budget one has to estimate the number of students around in the school and the prices of the commodities which the students are supposed to consume during that period.
* The administration cost is also added in the preparation of the school budget as it helps to estimate what the school will have to spend on administration during that period.
* Salaries of the school workers and the teachers under the school board is also included in the school budget.

However the preparation of the school budget may be inaccurate since the prices of the commodities which are consumed by the students may keep on changing from time to time.

### **PREPARATION OF THE PAYMENT VOUCHERS:**

* Prepation of the payment vouchers in a school is very essential as it helps in determining how the school spends it's money.The vouchers are evidence of payment transactions by the school for it's daily operations.
* Such transactions are recorded in a payment voucher which can either be a petty cash for a small payment made out of a cash imprest or a bank voucher for payment made.by cheques.
* Payment voucher mainly involves the adjustment of all payments made to Carter for different school activities.
* Different activities such as administration cost,transportation cost,credit purchase,electricity cost are adjusted in the payment vouchers to help in the determining how the school money was spent.
* Prepation of the payment vouchers is done on a daily basis as a school has to spend daily on different costs.

### **PROCESSING OF THE SUPPLIERS INVOICES,PREPARATION OF SUPPLIERS CHEQUES AND CLEARING OF PAID INVOICES.**

A school has many suppliers which includes maize supplier,beans, uniform,meat,sukumawiki and many more.

For the suppliers to be taken,a tender form is advertised,the suppliers pay for it,they then fill the form and return it back to school,fr from here the school chooses the qualified suppliers.

By processing of the invoices the suppliers present their invoices and the discussion on the amount to be paid is done and therefore the processing of the invoice is done.

During the attachment period,i also assisted in the preparation of suppliers cheques which is then presented to the bank.

After presentation of the cheques to the bank,the cheques takes time to mature and the suppliers withdraws their money.

### **PREPARATION OF PAYROLL AND FINAL ACCOUNT.**

I prepare the payroll and payroll items to the payroll related account.By doing so i prepared a list of how the non teaching staffs of the school is remunerated,the deductions made against their salaries.

I also prepared a periodical statement and a year end Financial statement which is always prepared by the school at the end of the year.

### **RECEIPTING**

Receipting is very essential in any organization.The school as an organization receive payment from students,thi this therefore calls that several receipt books should be in use for receiving such payments.

Receipting is very essential as it brings an end of malpractice.

### **GENERAL RECOMMENDATIONS**

* Bank statement to be received via the school's email address for better control.
* Preparation of the bank reconciliation statement should not be done manually as adapted by the school.
* Bank vouchers to be used for cheque disbursement only.
* All petty cash vouchers,bank vouchers and jurnal vouchers should be serially numbered and filled by date
* Some of the documents should be reviewed for possible amendment to accommodate the current requirement of the school.
* All impresent amount be established.

# CHAPTER 4

## **4.1 KNOWLEDGE AND SKILLS/ LEARNING EXPERIENCE AQUIRED**

My training exercise has helped me in analyzing my options and my situations. During my attachment period I gained the following skills in different levels;

### **4.1.0 Personally**

* Leadership skills-I learnt that being a leader comes along with a bunch of responsibilities and since i was not only a team leader but also a team player, this brought in a lot of advantages to gear up, mobilize and lead the team as they performed the different tasks assigned by the host supervisor.
* Have acquired creativity and critical thinking.
* Have acquired problem solving skills.
* Time keeping-Good time keeping was paramount especially in accounting office which was always floated with duties and assignments that had to be performed fully and accurately. The intern had to be early for work so as to accomplish the assigned duties in time.
* Acquired listening skills which greatly improved my ability to listen carefully and understand what was communicated.

### **4.1.1 Socially**

* I have gained confidence in greater level through my interaction with people from different classes and also top officials and ranks.
* I have also gained interpersonal skills in a good manner.
* Gained communication skills which helped me to be positive and interact more with other workmates at the organization.

### **4.1.2 Professionally**

* Being hardworking- Most employers do not wish to employ people who are not hardworking and since hardworking is a source of admiration and effective performance. I learnt to work hard so as to improve on the wellbeing in order to establish a good and stable relationship with the other team in the office.
* Descent dressing-descent dressing and office wear make a person look profession and also serious. Therefore; I learnt that it is important to look descent as people may judge you with your looks.

## **4.2 DISCUSSION ON GAINED EXPERIENCE AND SKILLS**

One of the most important and obvious goals of an attachment exercise is the acquisition of actual real-world experience. Attachment gives an opportunity to learn first-hand experience that can’t be taught in class and helps us get practical translation of the theory taught. My training experience has aided me in analyzing my options and my situation. During my attachment period I was able to learn the following things;

* Acquired skills in printers and scanners installation and also troubleshooting and repairing of them, sharing a printer over a network either using it’s IP address or hostname.
* Learnt how to prepare a bank reconciliation statement.
* Learnt how to prepare payment voucher.
* Learnt how to prepare school budget.

Learnt how to process supplier invoices.

Learnt how how to prepare and adujst different books of accounts ie ledger books, cash book

* Learnt the importance making budget as a school helps in smooth running of the school financial disciplines.
* Learnt the importance of putting a firewall to organization network.
* Learnt the use school financial management systems.
* Learnt how to use VOIP phone to communicate with other offices in the institution.

## **4.3 CHALLENGES ENCOUNTERED DURING THE TRAINING PERIOD**

My training experience had been quite good although I faced some challenges before and as I progressed with my training but they didn’t bring me down. Some of the challenges faced are:

1. Financial challenges- During the training period of attachment, I had to spend money on my lunch and my transport and it was stressful to get the money since I didn’t have source of income and i depended on parents and guardian and if they didn’t have I had to borrow from friends in order to avoid missing work day due to lack of funds.

2. Lack of sufficient rights to access some parts of the ERP system

3. Adapting and getting used to the organization’s ecosystem at the beginning of the attachment period.

4. Lack of capacity building programs for the interns. This is very vital as interns will be able to meet various life/career mentors, who will help them in nurturing and growth of their careers.

5. Some of the employees not willing to be assisted by the interns and request for ICT support staff.

6. Lack of sufficient IT-based tools which were required in case of replacements of other damaged hardware i.e. internal hard disk drives, RAM, keyboards, VGA, HDMI, mouse, CPU.

7. Getting lost around the buildings since the institution is large hence one had to ask each and every time where a certain office is and the office number.

8. Encountering very hostile students and staffs when seeking for assistance either through phone call or walk in to the ICT office. Also encountering students and staffs who do not how to address their problems or even miscommunication.

9. Inadequate space in the office due to many people at the office.

**4.3.1 How I Solved the Challenges.**

1. I was able to cope with the limited time period I had and work tireless to see success in the training, I adopted time management skills which enabled me catch up with the lost time.

2. Being proactive-there being no much work, I engaged myself in other productive projects and activities relating to my career which enabled me gain much experience and streamline my career.

3. Some of my relatives aided in assisting me financially to the success of my training.

4. Reporting some of the issues to the relevant authorities.

5. Encouraging both students and staff to kindly be clear on what they are seeking assistance for. For instance they should be able to say, the problem, how long have they have experience the issue or error and clearly indicate the subject if it is through email they are seeking assistance from.

6. By being proactive.

# CHAPTER 5:

## **5.0 CONCLUSION AND RECOMMENDATION**

## **5.1 CONCLUSION.**

The supervised industrial attachment of the university gives students the opportunity to apply and put what has been learnt in class into practice. This exposes them to work methods not taught in the class. It also provides an opportunity for the students to assess their interests in their career been undertaken and also acquaint them with expectations of working in a highly competitive environment. The training strengthens the linkages between the university and other institutions all over the country. In review, the training has been a success and I was able to gain practical skills, work in a fantastic environment and make connections with different types of people. This attachment with JOOUST has made me gain much practical knowledge and experiences in my field of study that is Bachelor of Science in Information Technology as well as enriching me with the interaction with the business world. This training program should therefore be maintained for students to learn more practically as this has being an excellent and rewarding experience and I hope other interns achieved as much as I did. I was able to grow my interest in my career and make good transition from what I have been learning from school to the outside world of work.

## **5.2 RECOMMENDATION.**

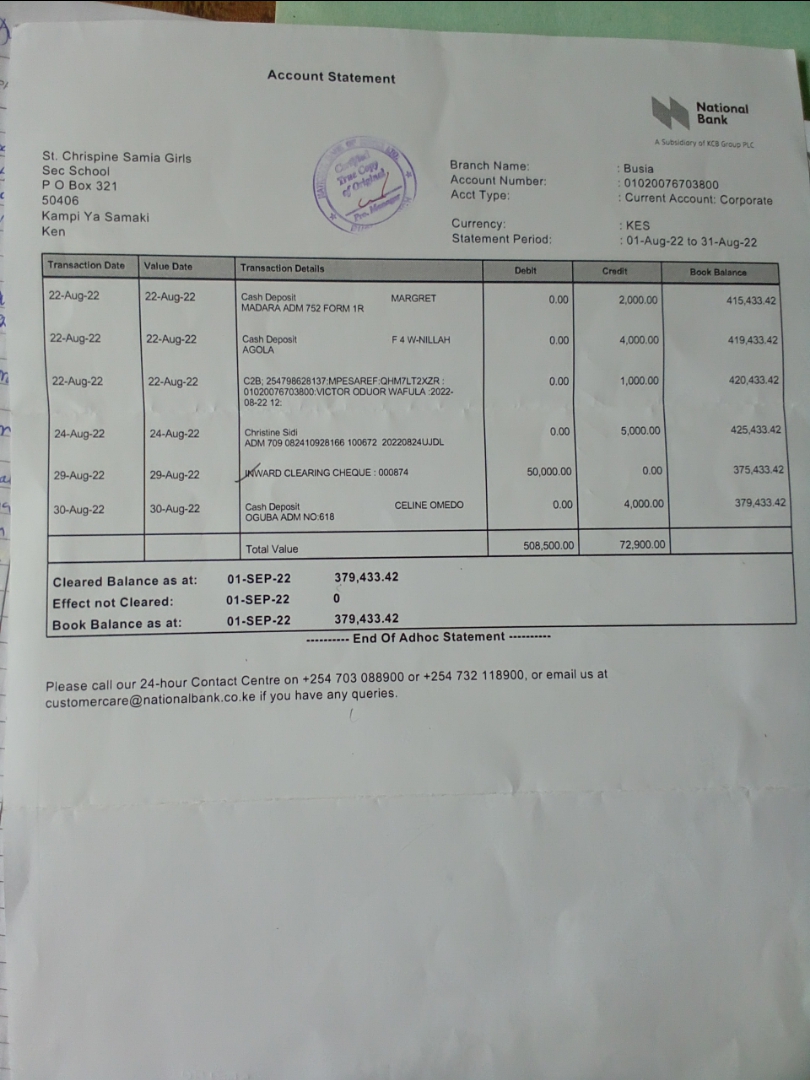
Attachment is very beneficial to students as it assists them to blend academic work with that of the industry therefore much emphasis and importance should be given to attachment exercise by the students. Since the experience for the 12 weeks was enormous, the following should be put in place to better future benefits of students and the institution at large.

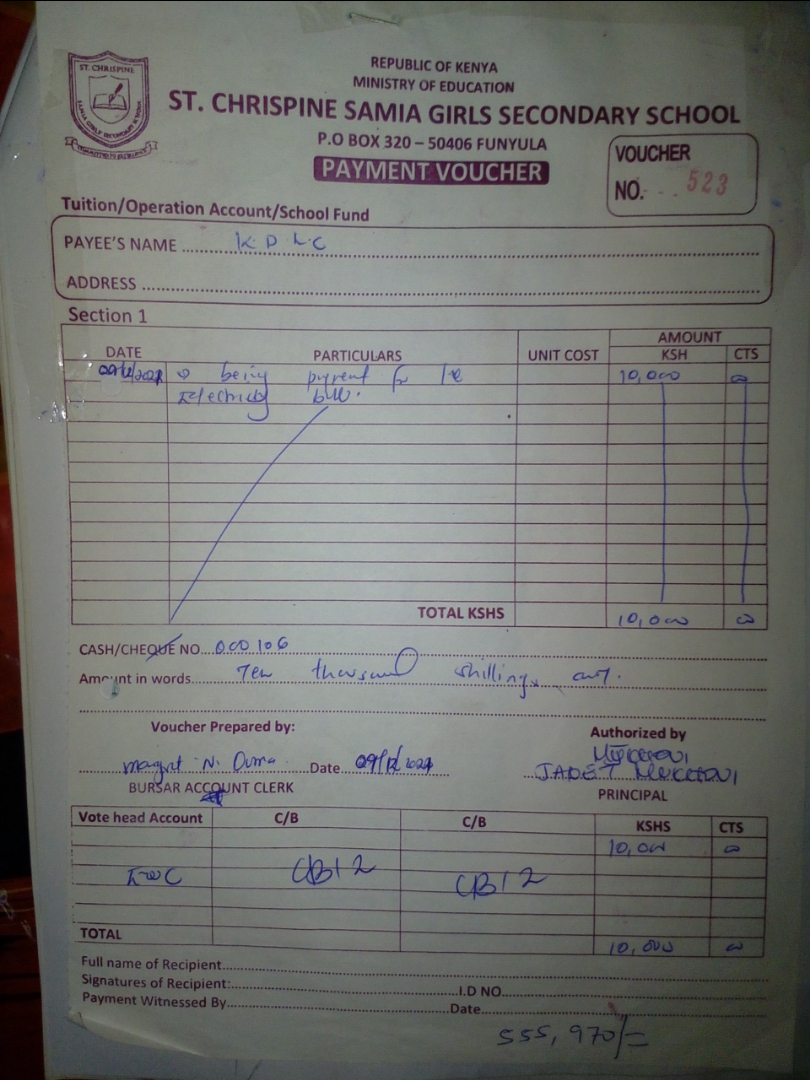
* The institution should allow enough time to the students for their preparation and search of their attachment and their requirements as provided by the institution as early as possible.
* The organization should train its employees so that they can be able to handle small problems that might occur in the organization.
* Implement electronic door system in the entrance of every department for security purposes since there are rising cases of terrorist attacks and theft.
* Students should be facilitated for doing their industrial attachment as it can be seen how great and important it is as the students lack enough funds to facilitate their upkeep during the training period.

## **5.3 REFERENCES.**

1. Work schedule (logbook).
2. Correspondence (With institution/Industry, university, etc.)
3. University Supervisor’s evaluation.
4. The industry/institution organizational chart.

# 5.4. APPENDIX.IMG_20220903_113043_16



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