Adoption and Implementation of Epicor Accounting System in the Two Tanzanian Local Government Authorities: A New Institutional Sociology Perspective[1]

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Abstract

This is one of the series of papers emanating from the study of accounting practices in the Tanzanian Local Government Authorities (LGAs). In particular, it traces the adoption and implementation of EPICOR accounting system in the two Tanzanian LGAs. The paper theorises the adoption process and subsequent implementation of the system to the studied organizations using data from multiple sources, including interviews, observations, and documents. The paper finds that the adoption and implementation of EPICOR accounting system was mainly influenced by the Government and donors. This was mainly motivated by an attempt to integrate public financial management systems and to enhance budgetary and financial controls at the LGAs. However, lack of supporting environment and limited functions of the system had forced LGAs' officials to maintain it in a loosely coupling state. In the light of New Institutional Sociology (NIS), the findings support Oliver's (1991) assertion that actors are not passive adopters of the institutional pressure. Therefore, in order to ensure effective implementation of the adopted structures and systems in the institutionalized organizations like the studied LGAs, contextual factors and their related consequences need to be considered and modeled accordingly.

Keywords: Accounting System, EPICOR, Local Governments, NIS, Tanzania

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