

Editorial Note

We are pleased to present the first Issue of the *Uganda Journal of Management, Policy and Public Studies (UJMPPS)*, Volume 25, Number 1 of December 2024. This issue comprises a collection of thought-provoking and empirically-driven studies providing profound insights into critical management, policy, and public administration themes. The selected manuscripts reflect an interdisciplinary approach to addressing Uganda's pressing socio-economic and governance challenges and beyond. This edition comprises nine (09) scholarly articles that explore diverse yet interrelated themes ranging from economic development, governance, and sustainability to education, taxation, and social transformation. Each article contributes to the contemporary discourse and offers theoretical advancements and practical implications for policymakers, academics, and practitioners. The articles are systematically arranged to ensure coherence and logical progression in discussions.

Integrating Management Accounting Systems (MAS) into tax compliance mechanisms is a core aspect of contemporary business operations and regulatory frameworks. **Zainabu Tumwebaze, Laura Orobia, Irene Nalukenge, Arthur Sserwanga** and **Agnes Nansuna** have contributed to this issue with their article "Which Aspect of the Management Accounting System Matters Most in Enhancing Tax Management in Manufacturing Firms?" This article delves into the role of management accounting systems in improving tax compliance among manufacturing firms. The findings underscore the importance of broad-scope MAS information in effective tax management, providing empirical evidence from Uganda's emerging economy.

Extending the discourse on business performance, **Maureen Welishe Namugenyi, Robert Agwot Komakech, Rose B. Namara**, and **Thomas O. Ombati** examine the "Influence of Competitive Strategies on the Performance of Small Manufacturing Enterprises in Kampala Metropolitan, Uganda" The study investigates the strategic manoeuvres SMEs adopt to navigate competitive pressures. The study affirms the significance of cost leadership and focus strategies while questioning the sustainability of differentiation in resource-constrained environments.

As enterprises operate within structured governance frameworks, urban planning, and infrastructure development remain central to sustainable growth. **Paul Wanume, Vincent Machuki, James Njihia** and **Joseph Owino** explore "Strategic Planning Systems and Sustainable Urban Road Infrastructure Development among Town Councils in Uganda". Their research highlights how structured planning tools and resources significantly contribute to infrastructure sustainability, reinforcing the necessity of robust governance mechanisms in urban planning.

Beyond strategic planning, effective management of tangible assets is paramount for sustainable governance. **Peter Adoko Obicci** presents "Physical Asset Eco-Management Practices in Ugandan Local Governments", offering an insightful discussion on optimizing physical asset management for value generation. The study identifies internal control systems, IT integration, and personnel competence as key determinants of effective asset management in Uganda's local governments. Financial inclusion is pivotal in improving economic stability and enhancing

societal equity. **John Okodoi, Gideon Nkurunziza, Gorrettie Kyeyune** and **Joseph Ntayi** contribute with their study, “Financial Inclusion and Financial Well-being Among Households: A Case of Uganda”. This article examines the role of accessibility, affordability, and usage of financial services in improving household economic stability. The findings emphasize the need for financial education programmes to enhance financial resilience and decision-making among Uganda’s urban poor.

Furthermore, economic disparities remain an issue of concern, particularly concerning poverty and social stratification. **Nabukeera Madinah** investigates “State of the Underprivileged Population: A Case Study of Uganda”. This study presents statistical evidence on poverty disparities, child labour, and elderly welfare across Uganda’s regions, advocating for targeted poverty alleviation policies. The socio-economic vulnerabilities highlighted in the previous study transition into labour mobility and public sector resilience. **Sebastian Bigabwenkya** critically examines “Female Ugandan Labour Migration to the Middle East: Is It a Reflection of a Non-Resilient Public Sector?” This study explores Uganda’s labour externalization policies, exposing gaps in the public sector’s resilience and its failure to create domestic employment opportunities.

The role of human capital, particularly in education, is vital in shaping long-term socio-economic development. **Hellen Onzia, Paul Edabu** and **Epiphany Odubuker Picho** provide insights into “Teacher Rewards and Learner Academic Performance in Private Secondary Schools in Arua City”. Their research establishes a strong correlation between teacher motivation and student performance, reinforcing the need for improved financial and non-financial incentives for educators. Beyond governance and economic transformation, culture and heritage are national identity and policy development pillars. **Elisam Magara, James Nkansah-Obrempong** and **Nathan Nzyoka Joshua** conclude this issue with their study, “Oral History as a Social Tool for National Transformation”. They explore the role of oral history in shaping societal values, preserving cultural heritage, and influencing national policy. The study underscores the necessity of integrating oral history into national education and documentation strategies.

Finally, we would like to express our heartfelt gratitude to the authors for their contributions, the reviewers for their meticulous evaluations, and the editorial team for their dedication. We invite you to engage with the insights presented in these articles and consider their implications for policy and practice. We also take this opportunity to remind our readers and contributors that we are now inviting papers for **Volume 25, Number 2**, scheduled for publication in **June 2025**. We look forward to your continued support and contributions to advancing management and public policy knowledge.

We are grateful for your continued engagement with the UJMPPS!

Sincerely,



Chief Editor

Assoc. Prof. Lazarus Nabaho