

## Effect of bookkeeping management practices on business performance of micro and small butchery enterprises in Kimilili sub-county, Bungoma, Kenya

Development of MSE's has contributed significantly to the employment opportunities in Kenya. Studies show that MSE's contribute over 50% of the employment opportunities and 40% of GDP in Kenya. Despite this effort by the government, Kenyan societies still experience high unemployment levels, poverty and slow economic growth. Studies have shown that 60% of the MSE's fail within the first few months of operation (Kenya National Bureau of Statistics, 2007). An understanding of the causes of MSE's failure in Kenya is a vital step in ensuring proper management of MSE'S. The purpose of this study was to assess the effect of book keeping management practice on business performance of micro and small butchery enterprises in Kimilili sub-county, Kenya. The study objectives were; to establish the extent of book keeping management practices of MSBE's in Kimilili sub-county.