Accounting system and performance of nonprofit making organizations in Rwanda

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ACCOUNTING SYSTEM AND PERFORMANCE OF NONPROFIT MAKING ORGANIZATIONS IN RWANDA
CASE STUDY PSI/RWANDA

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ABSTRACT
The research work intended to assess whether the appropriate accounting system exists and their role in performance of nonprofit making organization. The research study was conducted for the purpose of assessing the accounting system and performance of nonprofit making organizations in Rwanda considering a case study of PSI/Rwanda. The main purpose of this research is to make assessment on accounting system and performance of nonprofit making organizations in Rwanda.

The general objective of the study was to assess the accounting system and the performance of nonprofit making organizations using a survey of PSI/Rwanda. The specific objectives included:
- to identify the accounting system used by nonprofit making organization,
- to assess the performance of nonprofit making organization,
- to establish the relationship between the accounting system and organizational performance of nonprofit making organizations

The study has adopted a descriptive approach to illustrate the accounting system and performance of nonprofit making organizations. This was achieved through use of questionnaires and interview with chief accountant to collect data from a sample of 30 employees which was arrived at using purposive sampling technique. Data collected was further processed and analyzed using Excel sheets to come up with conclusions and recommendations in relation to the study. The study had shown that accounting systems are one of the approaches with a legitimate contribution of performance nonprofit making organizations. However, these was articulated with other core business resources such as qualified accountants to attain effectiveness and efficiency as core objectives.