

**STRATEGIC PLANNING AND FINANCIAL PERFORMANCE
A CASE STUDY OF INSTITUT SUPERIEUR PEDAGOGIQUE DE GITWE 2007-2012**

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ABSTRACT

This study has used various aspects of strategic planning and how these affected financial performance using a case of Institut Supérieur Pédagogique de Gitwe (ISPG). The researcher has explored the extent to which elements of performance evaluation and strategic planning was used at ISPG to ensure that good financial performance was achieved by the organization. The period from 2007 to 2012 was covered by the study. A detailed review of independent variables was carried out, several of strategic planning and how they impacted on the financial performance. This study has used two types of variables as follows: independent variables as stated and the dependent variables. The dependent measures to be grouped in five categories: liquidity, profitability, financial efficiency, repayment capacity and solvency. During the study the researcher intended to employ qualitative and quantitative approaches. This was to assess and analyze information that has been reduced to numbers and that which was mainly analyzed qualitatively. The researcher shall be employed to relate to other studies done in the same area to validate the findings from the study. The main research instruments were questionnaire, interview and documents. The questionnaire has been tested for validity before use. The measures of financial performance with ratios, growth and customer satisfaction reflected the future focus and therefore indicated whether strategic planning was proactively in use and was a potential tool for sustainable financial strength. The researcher found findings and discovered that strategic planning Y and financial performance X had correlation of 0.959. From these findings, the researcher gave recommendations to himself, to ISPG management and to policies makers as follows: This study should help the researcher to carry out other studies, to help ISPG management for the competition and to help policies makers to use also International standards of accounting and IFRs to schools.