

# **ACCOUNTING INFORMATION SYSTEMS AND INSTITUTIONAL FINANCIAL PERFORMANCE:**

## **A CASE STUDY OF BANK OF KIGALI (BK) IN RWANDA**

**BY**

**GATABAZI EVARISTE**

### **ABSTRACT**

The study examined the relationship between Accounting information system and financial performance in selected financial institutions in Rwanda and it was based on four specific objectives; level of accounting information system, level of financial performance, to establish if there is a significant relationship between the levels of Accounting information system and financial performance in selected financial institutions in Rwanda. Finally to establish if there is a significant relationship between the levels of accounting information system and financial performance in selected financial institutions in Rwanda. The study used a descriptive correlation research design. SAQ was used to collect primary data from 61 out of 72 employees, using simple random sampling. Data analysis was done using SPSS's frequencies and percentages; means and PLCC. Findings revealed that majority of the respondents were female, falling in the age bracket of 20 – 39 years, with bachelor's degree, and experience between 4-6 years. Means showed that both the level of accounting information system implementation and the level of financial performance of Bank of Kigali were satisfactory. PLCC revealed a positive and significant relationship between accounting information system implementation and the level of financial performance of BK while regression analysis showed that accounting information system contributes 88% to financial performance. Basing on the above findings, the researcher made the following recommendations; financial institution should increase the rate and preparedness to meet their current liabilities, the percentage of business profit retained for expansion purposes need to be increased, Business plans to list on the stock exchange in future need to be handled sophisticatedly , on the time capturing and accurately recording transactions need to be emphasized all the time , Budgets should be prepared to forecast operations and compare estimate with actual results, and accounting policies adopted need to be applied consistently 53

**STRATEGIC PLANNING AND EFFECTIVE ELECTORAL MANAGEMENT  
A CASE STUDY OF RWANDA NATIONAL ELECTORAL COMMISSION**

**BY  
GRACE NDAYISENGA  
MBA/3467/2012**

**ABSTRACT**

This dissertation focuses mainly on the strategic planning and effective electoral management in Rwanda. The objective of the study was to investigate the correlation of strategic planning and effective electoral management “case study Rwanda National Electoral Commission”. Literature review was done to verify the existing literature available on the topic. Survey methods were adopted and respondents comprising of Rwandan Citizens in Kigali City and Staff in Planning and Civic Education department from Rwanda National Electoral Commission were selected by using random and non-random sampling technique. Data was collected from both primary and secondary sources. For primary data questionnaires and interview schedule were used to collect data from respondents. For secondary data the researcher relied upon the text books, published documents, Rwanda National Electoral Commission magazines and electronic references. An analysis carried out showed that strategic planning is important to have effective electoral management and it leads to successful campaigning since everything is well planned even before time, also shows a big percentage of citizens-respondents have knowledge about how elections are being prepared and carried out. Finally, the responses from Staff at National Electoral Commission both in the Civic Education and Planning Department respondents reveal that, citizens sensitization program has contributed much in educating citizens to understand the policies as well as understanding their right, obligation during election period, Staff from Rwanda National Electoral Commission by following the strategic plan for every activity, will lead to the effective electoral management. Basing on the findings of this study there was clear and sufficient evidence to reject that strategic planning does not contribute much too effective electoral management.