

**FINANCIAL STATEMENT INFORMATION AND COMPANY'S QUALITY DECISION
MAKING IN RWANDA
A CASE STUDY OF KITABI TEA COMPANY**

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ABSTRACT

The purpose of this research was to analyse the impacts of financial statement information in company's quality decision making especially Kitabi Tea Company from June 2008 to 2013 and specifically the researcher identified the types and nature of financial statement prepared by companies and decisions made as a result of the implementation of information from financial statements of Kitabi Tea Company. This study helped to know the contribution of financial statement information in Kitabi Tea Company's decisions especially the changes that happened after the implementation of financial statement information. It may be generalized to other Tea Companies of the same characteristics in Rwanda the research findings provide a better understanding to the Government of Rwanda, Investors, entrepreneurs and other tea stakeholders to know the linkages and impacts of financial statement information in quality decision making. The findings of this research contribute to a better understanding of the present situation of decision making in companies due to access on financial statements information. Also the findings are expected to facilitate the discussion about the linkages between financial statements information in companies and quality decisions and how financial statements can be more available in companies to all users. This study provides evidence in support of claims that new access to financial statements information can improve quality decisions in the companies. This research was conducted in Kitabi Tea Company located in Kitabi Sector; Nyamagabe District in Southern Province The researcher identified a suitable group of the population through a systematic selection which was done in order to get a representative sample of the target group. The study population comprised of General directorate, Production department and Finance department in Kitabi Tea Company. According to the figures got from administration total number of the population was 48 Thus, using proportional allocation, the sample sizes for different strata the formula, lead to the sample size of 28 respondents under this study two research methods commonly known as qualitative and quantitative were used by the researcher. Quantitative method refers to the mathematical and statistical interpretation of the result Statistical Package for Social Sciences (SPSS) PASW Statistics Student Version 18 and Microsoft excel was used for data analysis. On the other hand qualitative research method is not a structured method but a subjective one explaining the inner thoughts and emotions of the respondent. The findings revealed that it is important to base on financial statement information before taking any investment decision .Lastly the research revealed that if financial statement information of Kitabi Tea Company is negative the company directed its activities (operation) to reduce cost in all departments.