

**STRATEGY IMPLEMENTATION AND WORKING CAPITAL
MANAGEMENT IN RWANDAN COOPERATIVE
A CASE STUDY OF COPROVIBA 2010-2012**

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ABSTRACT

Working capital management is one of the most important topics in corporate finance related to the operating investment of a firm and the way managers choose to finance it. This research general objective is to show the implication of strategy implementation on working capital management in COPROVIBA 2010-2012, the specific objectives were; to determine the contribution of strategy implementation and working capital management of COPROVIBA 2010-2012, to determine the contribution of strategy implementation in working capital management of COPROVIBA 2010-2012 and to analyze employees participation in strategy formulation and implementation in COOPROVIBA 2010-2012. The target population was 30 participants of COOPROVIBA board members, suppliers and employees of different departments or divisions involved in strategy formulation and implementation, management of working capital of COPROVIBA including the production, accounting, research and development department more involved in strategy formulation and implementation, finance, marketing manager and stakeholders. Both, primary and secondary data was collected to fill gaps in the study and in collecting primary data, open and closed ended questions, structured and unstructured interviews have been used and secondary data was collected by reviewing relevant available literature. In order to collect enough data as possible comparative methods and analytical methods were used and consider the type of this study and the key research questions qualitative was used in-depth. Findings showed that in COPROBA2010-2012 there is a good management of working capital and showed also that strategy implementation improved the performance of working capital management. But also basing on findings it has been recommended to COPROVIBA to increase the production quantity because it is founded out by our research that they are not able to satisfy the customers demand and it is also suggested to COPROVIBA to involve all people concerned with implementation in planning process and always have financial statement for references and finally it is also suggested to COPROVIBA to reinforce their marketing strategies to make their products known at the market as those of competitors are known and consumed more than their product while they have a quality product. As also this research focused only on one cooperative further research are strongly recommended to assess the implication of strategy implementation on working capital management in different cooperative operating in Rwanda as this is the government policy to eradicate poverty in Rwandan.