

ABSTRACT

The research work entitled “Accounting information systems and performance of NGOs, a case study of World Vision Rwanda” has been conducted with a main objectives which included; (i)To find out the role of Accounting information systems and performance of NGOs, World Vision Rwanda being a case study, (ii)To analyze whether accounting information is considerably used in organization decision making, (iii)To identify the relationship between accounting information systems and performance of NGOs, in Rwanda based on the findings obtained from world vision Rwanda. The study problem was also stated as the low consideration of the accounting information systems in the performance of NGOs in Rwanda. Both Primary and secondary data were used so as to achieve the objectives of this study. Primary data were obtained using questionnaires, interview schedules and observations, while secondary data was obtained through library search and other related literature. The research methodology included the research design which was the descriptive research design, study population, sampling techniques, sample size, sources of data, and data collection methods, data processing and analysis, ethical consideration, and limitation of the study. The research came up with the findings that specify the role of accounting information system in achieving NGO goals. An accounting information system provides all the equipments that are needed to keep track of organization financial proceedings and finally play significant roles on achievement of NGO goals. The recommendations were also highlighted in this study which emphasized on the use of accounting information systems by NGOs. The identified areas of research were Operational audit and NGO success, Fund raising strategies for NGO development, and internal audit and NGO performance.