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Title of Thesis: AN ACCOUNTING SYSTEM AS A TOOL OF INSTITUTIONAL GROWTH: A CASE STUDY OF KIGALI INDEPENDENT UNIVERSITY--RWANDA
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ABSTRACT
This study investigated the extent to which accounting system is a tool of institutional growth; it was based on the economic assumption that has been held by several accounting theorists that have long recognized that the accounting information system is an integral part of an organization’s control system and that accounting information provides critical decision-influencing and decision-facilitating information for control. Therefore, this study was after examining the effect of accounting system in Kigali Independent University-Rwanda in a case study approach. The researcher employed a self administered questionnaire as the instrument capable of capturing the needed data to support the objectives of the study. The study involved 50 respondents that were composed of accountants, auditors and administrators. The study was guided by three central objectives namely; significance, efficiency and relationship between accounting system and growth. The findings showed that an accounting system facilitates simplified presentation format of information. The study indicated that accounting systems improve on the accounting process by offering and presenting suitably and efficiently information that leads to effective decision-making through the application of multidimensional visualization technology to match the dimensionality of the momentum accounting information, thereby enhancing the understanding of that information. Further still, Chi-Square Tests was run to establish that there is a significant relationship between accounting information system and efficiency. This was based on the findings that IT investments enhances more efficient processing of information and makes the systems implementation to align with the firms’ strategy. Therefore, it was concluded that accounting system and information system impact on firms’ performance. This results from information system’s alignment with company’s objectives. Accounting system’s ability to capture the entire’s organization information positions the business to set competitive frontline since it is upon quality of information the quality decisions that advances the firm’s operations to a new profitable edge. It is also presumed that firms in informational sophistication differ considerably from the non-aligned group firms. The difference is highly significant in analytical based applications. In other words, it was noted that applications are central in achieving the optimal utilization of information system.
The researcher recommended that an investigation should be conducted on how human resources affect the quality of accounting processing in relation with information system. It is based on the fact that technology does not necessary necessitates quality of information. And lastly the researcher suggested for a further study on the effectiveness of accounting system on quality information and examines the core aspect that necessitates quality processing.