

Rwanda Journal of Social Sciences, Humanities and Business (RJS HB) inherited the mission of the former Rwanda Journal Series B, when the editorial team of the former journal decided to split it into many journals, each of them focusing on specific domains of scientific inquiry. Rwanda Journal of Social Sciences, humanities and Business (RJS HB) is one these journals.

As stated in its editorial line, RJS HB focuses on the analysis of societies and the study of social problems affecting the world, with a specific focus on how these problems affect African societies and Rwandan society in particular. Hence, the journal also aims to reflect on issues of interest in social sciences research, humanities and business. RJS HB intends to infuse critical thinking and scientific debate based on empirical evidences that contribute to the development of new ideas and practical knowledge in these different domains. With this third volume constituted by eight articles, we intend to bring to our readers, new insightful reflection on different issues of interest in different domains stated above.

The first article brings to light the effects of parenting style on students' performance, with empirical evidence from Tanzania. The second articles discusses the problematic situation of access to health care for poor families living in suburbs of Kigali city and bring to light the added value of adhering to community health assurance scheme for vulnerable people living in big cities and around. The third article discusses the benefits brought in by the refugee cessation clause to Rwandan refugees desiring to return home peacefully and debates related challenges. The fourth article investigates the link between the capital structure and financial performance of commercial banks in Rwanda. The fifth article discusses the rationale behind the adoption and implementation of International Financial Reporting Standards (IFRS) in accounting profession and describes different mechanisms used by the government of Rwanda to straighten these mechanisms in Rwanda. The sixth article brings in light the contribution of mobile money services in promoting the economic empowerment of airtel money users in Huye District in southern Rwanda. The seventh article discusses the evolution of accounting system in Rwanda, while the finale article discusses the implication of this evolution on the professionalization of accountants in Rwanda.