

**Accounting Information and SMEs Performance  
A Case of Moshi Municipality, Kilimanjaro, Tanzania  
By**

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This study assessed the challenges facing graduates in new business ventures in Kinondoni Municipality. Specifically, the study intended to determine sociodemographic characteristics of graduates in the study area, identify constraints facing graduates in starting new business ventures in the study area, and determine strategies used by the government to facilitate new business ventures among graduates in the study area. The study sampled 60 respondents through snowball technique, social media as well as Key Informant. Data were collected through survey questionnaires, interview, observation and documentary review. Descriptive statistics was employed in data analysis. The findings confirm the hypothesis that sex of respondent, age of respondent, occupation, marital status, and experience, lack of capital, limited access to credit, excessive taxation, poor government support, access to information, and business plan were challenges facing graduates in initiating new business ventures in Kinondoni, Dar es Salaam City. The study concluded that, strategies must not only be facilitated by the government but also graduates themselves must take initiative in doing something to strengthen their business venture rather than depending on external support. The study recommends that, graduates should use own savings and support from their families and siblings to start and strengthen their business ventures rather than depending on the government support and MFIs to provide loan for them.