

## **ABSTRACT**

Research is conducted on accounting system and financial information on performance management in selected secondary schools in Ngororero District, Rwanda. It had the purpose of assessing the role of accounting system and financial information in secondary school performance management. The researcher had to respond to following questions: What are the levels of accounting system, financial information and performance management? Is there a significant correlation between Accounting system vs performance management and financial information vs performance management? The study was designed according to a descriptive correlational and ex-post-factor design. The population concerned by this research was teachers and administrators from four sectors of Ngororero District. The sample size was one hundred sixteen (116) teachers and administrators together. The research analysis was based on their answers provided through questionnaire. The SPSS was the package used to analyze all the data. The data were expressed into tables and were processed using frequency distribution, means and Pearson's Linear Correlation coefficient. The research findings stated that there is a positive and significant correlation between accounting system, financial information and performance management. Unfortunately, financial information is not used to perform school management. The researcher recommended an accounting framework for schools, accounting training, new staff recruitment, modern materials and computerized accounting system, independency in financial management, and decision-making through financial information.