ABSTRACT

Management accounting system (SAM) were considered to be one system that can support the organization in carrying out its activities. Besides that, the uncertainty of the environment is also considered as a single variable that can support the use of SAM and the implementation of decentralization to produce a better managerial performance. This study aims to examine the interaction with the decentralization of environmental uncertainty and Characteristics of Accounting Information on Managerial Performance.

The study was conducted to the manager (branch manager) in educational institutions throughout Indonesia Primagama QuantumKids. The number of sample is 33 people. Instrument used in this study is a questionnaire, it is used to obtain research data. And testing techniques multiple linear regression analysis is used to prove the hypothesis of the study. The test results show that the interaction of environmental uncertainty and decentralization affect the performance of the company. Related to the SAM, environmental uncertainty and interaction characteristics of management accounting Information Broadscope effects on corporate performance . Besides interactions with the environment uncertainty, Characteristics SAM Information Timelines affect corporate performance. Then the interaction of environmental uncertainty and the characteristics of SAM Information Aggregation also affects the performance of the company. However, the results of regression analysis showed the interaction between environmental uncertainty and the characteristics of SAM Information Integration has no effect on managerial performance.

Keywords: Management Accounting Systems,Broadscope,Timelines,Aggregation , Integration, Flexibility Path, environmental uncertainty,managerial Performance.