

ABSTRACT

This study aims to prove the existence of a moderating role of environment uncertainty and information technology that affect the relationship of management accounting system towards managerial performance. The population in this study are all life insurance companies in Palembang and listed on Indonesia Life Insurance Association. Samples were determined using purposive sampling method. The research sample is obtained by 51 respondents. Hypothesis testing is using moderate regression analysis (MRA) method with SPSS ver 17. The test results showed that the environment uncertainty and information technology is not able to moderate the relationship between management accounting system and managerial performance.

Keywords: environment uncertainty, information technology, management accounting system, managerial performance