

ABSTRACT

This study aimed to examine the effect of budget goal clarity , accounting controls , and reporting systems to managerial performance at a hospital in Palembang . Population in penelitiann are all managers who make up the budget in Palembang city hospital . Selection of the sample with purposive sampling method , the number of respondents 30 , hypothesis testing using multiple regression method with SPSS version 17. The results show that the first hypothesis (H1) who stated that the budget goal clarity effect on managerial performance , acceptable . The second hypothesis (H2) which states that the accounting control has no effect on managerial performance , rejected. The third hypothesis (H3) which states reporting system has no effect on managerial performance , rejected.

Keywords : Clarity target budget , accounting controls , reporting systems , and managerial performance .