

## **ABSTRACT**

*This study aims to provide empirical evidence on the effect of decentralization and management accounting systems on managerial performance. Respondents in this study are managers who work at dealers in Palembang City. Questionnaires were distributed to 32 dealers with purposive sampling method. from 96 questionnaires distributed, only 68 questionnaires were eligible for analysis. Data analysis technique using regression model assisted by computer using SPSS software statistics 23.0 for windows. The analysis begins with validity test, reliability test, multiple regression test, and hypothesis test. The results of the first hypothesis testing (H1) rejected that decentralization has no significant negative effect on managerial performance. The result of second hypothesis testing (H2) accepted that is, management accounting system have positive significant effect to managerial performance.*

**Keywords:** decentralization, management accounting system, managerial performance