

ABSTRACT

This study was intended to identify the effect of management accounting system on managerial performance with self efficacy as a moderating variable. The population in this research is all managers of service companies of banking located in Palembang. Sampling technique in this research use purposive sampling method with criterion that is involved and have influence in taking decision, and have occupied position as manager at least one year so that the number of samples taken is as much as 42 respondents. Respondents in this study were managers at banks. Data were collected by distributing questionnaires directly.

Furthermore, for data analysis is done by using multiple linear regression analysis with the help of SPSS program version 17.0. The results showed that Self efficacy can not moderate the influence of management accounting system on managerial performance.

Keywords: Management Accounting System, Managerial Performance, Self Efficacy.