

Abstract

Purpose of execution of this study was to determine the effect of accounting information systems management to managerial performance. The population in this study is the whole business unit manager, in this branch of the company's chief trade distributor in the city of Palembang. The number of respondents who will be involved in this study were as many as 75 respondents. Test process by using multiple linear regression analysis will use the t test and F test In accordance with the formulation of the problem presented in this study, the conclusions obtained, among others, is that management accounting information systems affect managerial performance. This is evidenced from the results of hypothesis testing indicate that the research hypothesis is stated on the Accounting Systems Management (SAM) consisting of a variable broadscope, timeliness, aggregation, and integration effect on managerial performance variables proved to be accepted. The influence either partially or simultaneously (synchronously) and the resulting regression is positive. These results are in accordance and consistent with the results of Mia and Clarke (1999) as well as research results Widarsono (2007).

Key words: broad scope, timeliness, aggregation, integration, managerial performance