

ABSTRACT

This study aims to determine whether management accounting systems and information technology can influence together on the quality of decisions. The population in this study is UKM in the field of printing in Palembang. The sample is determined using purposive sampling method. The sample of this research is 42 respondents. Hypothesis testing using multiple regression analysis method with the help of SPSS ver program. 17.0. The test results show that the first hypothesis (H1) which states management accounting system affect the quality of the decision, accepted. The second hypothesis (H2) which states that information technology affects the quality of decisions, accepted

Keywords: Management Accounting System, Information Technology, Decision Quality.