

ABSTRACT

The purpose of this study is to know if decentralization and management accounting systems have positive effect to the use of managerial performance. The population of this study was a manager of hospitably in Palembang city. Sample determined by using purposive sampling method. The sample of this research is 76 respondents. Hypothesis testing using multiple regression analysis method with SPSS ver. 17.0. The test results showed that the first hypothesis (H1) which stated that decentralization have positive effect to managerial performance, accepted. The second hypothesis (H2) which stated that management accounting system have positive effect to managerial performance, rejected.

Keywords: Decentralization, Management Accounting System, Managerial Performance