ABSTRACT

This study aims to determine the use of management accounting information that is focused on the frequency of regular report issuance, frequency of non-routine report issuance, management accounting information quality, and entrepreneurial personality on managerial performance in SMEs Palembang City chicken livestock. Data were obtained from perceptions of superior and secondary managers. The number of managers who sent questionnaires in this study amounted to 50. The questionnaire returned and can be processed 46. Analysis model that can be used to test the hypothesis is multiple linear regression. The results showed that the frequency of the publication of regular reports, the frequency of the publication of the report is not routine, the quality of accounting information management, and entrepreneurial personality does not significantly influence managerial performance in SMEs Livestock Chicken Palembang.

Keywords: Routine Report, Non-Routine Report, Quality Accounting Information Management, Entrepreneurial Personality.