

## **ABSTRACTION**

*The research entitled 'the effect of INFORMATION TECHNOLOGY and CHARACTERISTICS of MANAGEMENT ACCOUNTING SYSTEM of MANAGERIAL PERFORMANCE in TELECOMMUNICATIONS COMPANY', by Benny Wijaya who was mentored by Mr. m. y. Dedi Haryanto, S.E., M.Si. Ak.. This research aims to test and prove empirically the influence of information technology and characteristics of management accounting system of managerial performance in telecommunications company in Palembang.*

*This research using primary data obtained from the answers of the respondents through a list of questions (angket). Data analyzed with statistical regression models and test hypotheses. The results showed that there is a positive and significant effect of the information technology and characteristics of management accounting system of managerial performance broadscope. This is demonstrated from the results of research in which the value of the second variable to calculate  $t >$  value tables  $t$  and probability (p-value) is significant at alpha 5%. Based on this research also retrieved the value adjusted R square of 0,427 for both variables are free or contribute to the magnitude of the managerial performance of 42.7%. This means that high low managerial performance can be explained or affected by information technology and characteristics of management accounting system.*

*Keywords: Information Technology, The Characteristics of The SAM, and Managerial Performance.*