

ABSTRACT

Purpose of execution of this study was to determine the effect of the intensity of competition on the use of accounting information systems management. Population in this study are all managers at the company's automobile finance services. Samples were selected using purposive sampling method, where the number of samples that were included are as many as 51 people. Based on the formulation of the problem presented and the results of hypothesis tests performed, the study concludes on the hypothesis that the intensity of market competition positively influence the use of management accounting information system proved acceptable. This clearly demonstrates the role of management accounting information systems in decision making. Decision making with regard to the management accounting system to help managers in the face of environmental conditions are uncertain because more up to date. This is true in a state managers face the intensity of competition. The indication is that the manager at any position in any company and need reliable information, accurate and up to date in its decision making.

Keywords: *Intensity of Market Competition, Management Accounting System Information*