

**ABSTRACT****Yunita Kristin R. T. EFFECT OF ENVIRONMENTAL UNCERTAINTY AND PERCEPTION PERCEPTION COMPETITIVE INTENSITY OF USE CHARACTERISTICS OF ACCOUNTING MANAGEMENT INFORMATION SYSTEM.****(under the guidance of Mr. Y. Andry Putranto, SE, M.Sc., Ak.)**

This study aimed to examine whether there is an influence perceptions of environmental uncertainty and perceived intensity of competition on the use of the characteristics of management accounting information system that is broadscope. Data analysis techniques using quantitative analysis of multiple regression models to test the quality of the data, testing the classical assumptions, and hypothesis testing. Tests carried out on 30 samples of manufacturing firms in the city of Palembang.

The results of this study indicate that the variable environmental uncertainty and competitive intensity have an influence on the use of management accounting information characteristics broadscope. This means SAM broadscope information needed by managers to take the right decision at the time of environmental uncertainty and the intensity of competition.

**Keywords:** environmental uncertainty, intensity of competition, SAM information.