

ABSTRACT

This study aims to examine the effect of perceived environmental uncertainty on management accounting systems to the organizational structure as moderation. The population of this study were banking companies in the city of Palembang. Samples were determined by using purposive sampling method. The sample was obtained were as much 47 companies.

Testing the hypothesis using multiple regression analysis method with the help of SPSS Ver. 14.0. The test results showed that the first hypothesis (H1_a) which states that the interaction of the environment with decentralized uncertainty affecting broadscope information, received. Hypothesis (H1_b) which states that the interaction with the decentralization of environmental uncertainty affect the timeliness of information, rejected. Hypothesis (H1_c) which states that the interaction with environmental uncertainties affecting the decentralization of information aggregation, accepted. Hypothesis (H2_a) which states that the interaction with the formalization of the uncertainty affecting the information broadscope, rejected. Hypothesis (H2_b) which states that the interaction with the formalization of the uncertainty affecting the timeliness of information, rejected. Hypothesis (H2_c) stated that interaction with environmental uncertainties affecting the formalization of information aggregation, rejected.

Keywords: Perceived Environmental Uncertainty, Management Accounting System, Organizational Structure.