

ABSTRACT

WULAN MANDASARI, the influence of leadership style on managerial performance through the management accounting system (under the guidance of Mr. Y. Andry Putranto, S.E., M.Sc., Ak.)

The purpose of this research aimed to test empirically whether the management accounting system characteristic to explain the influence of leadership styles on managerial performance and gives an overview of the kind of research, especially research related to the management accounting system. The samples in this research were middle-level managers in manufacturing companies is in Palembang. Sampling method in this research used convenience sampling. The research data was collected by distributing questionnaires to companies manufacturing in Palembang were easy to reach and obtain a sample of 13 companies manufacturing. Techniques of data analysis in this study using SPSS 16.0 For Windows and hypothesis testing to express a relationship intervening. Based on the results of data analysis showed that leadership style does not significantly influence the management accounting system, style of leadership does not have a significant influence on the performance of managerial and management accounting systems did not significantly influence managerial performance.

Keywords : management accounting systems, managerial performance, leadership style.