

ABSTRACT

Umi, 2012, "The Influence of Capabilities Against Management System KualitasInformasi Accounting with complexity as a Moderating Variable"

This study aims to test and prove empirically the influence of management capabilities to the quality of accounting information systems with the complexity of the system as a moderating in the banking company in the city of Palembang which is expected to benefit the company and further research. In this study an entire population is used as a manager in corporate banking in the city of Palembang. The sample used is a manager or head of branch banking companies working in the city of Palembang. And techniques used for sampling is simple random sampling technique. The data used in this study is the primary data. Of the 60 questionnaires distributed, 54 questionnaires were returned.

Conclusions can be drawn from this study is the first hypothesis (H1) have shown that the functions of management (FM) in the form, planning, organizing, leadership, and control has an influence on the quality of accounting information, the second hypothesis (H2) have shown that the complexity of the system (KS) is a moderately variable has no effect as a moderate on the Traffic management on the quality of accounting information.

Keywords: Management Capability, Quality of Accounting Information (SIA), System Complexity