

ABSTRACTION

This research aims to examine the effect of Characteristic Information Management Accounting System against Managerial Performance on The Environment Uncertainty as the Moderating Variable. The data was obtained by sending questionnaire to marketing and sales managers of companies located in Palembang, Indonesia. The data analysis was classic assumption test and hypothesis test with regression analysis and *moderated regression analysis (MRA)*.

The result of hypothesis testing shows that hypothesis supported are the first hypothesis (there is an effect of characteristic information management accounting system on the managerial performance) and second hypothesis (there is an effect of characteristic information management accounting system on the managerial performance if it is mediated by environment uncertainty).

Key words: characteristic information management accounting system, managerial performance, and environment uncertainty.