

## **ABSTRACT**

**Restiana Hardiyanti, “Pengaruh Informasi Sistem Akuntansi Manajemen Terhadap Kinerja Manajer Pusat Laba.” (dibawah bimbingan Ibu Kusmawati, S.E.,M.Si.)**

This research was conducted to determine the effect of management accounting information systems (broadscope, timeliness, aggregation, integration) on the performance of a profit center manager. The sample in this study was the marketing manager at a trading company in the city of Palembang listed in the yellow pages. Sampling technique using purposive sampling.

Of the 120 questionnaires distributed, obtained 86 respondents who are willing to fill. Results showed that information broadscope affect performance profit center manager. Timeliness of information does not affect the performance of a profit center manager. Information aggregation effect on the performance of a profit center manager. Information integration affect the performance of a profit center manager. The results of this study are expected to be useful as a reference for future research.

**Keywords: Information systems management accounting broadscope, timeliness, aggregation, integration, performance and profit center managers**