

## ABSTRACT

This study aim to examine the effect of management accounting system to managerial performance with information technology as moderating variable. The population of this study were manager of companies in Palembang. Samples determined by using simple random sampling and purposive sampling method. The samples obtained were as much 33 samples. Testing the hypothesis using moderated regression analysis method with the help of SPSS ver. 13,0 program. The test result show that hypothesis (Ho) which states management accounting system have positive relationship to managerial performance with information technology as moderating variable, accepted.

Keywords: Management Accounting System, Managerial Performance, and Information Technology