

ABSTRACT

This study aimed to examine the effect of perceived environmental uncertainty and decentralization on managerial performance in the hospital industry. The study also examines how the indirect influence environmental uncertainty and decentralization on managerial performance with management accounting systems as an intervening variable.

The study population was a hospital industry in Central Java. Sample research is the manager and assistant manager of the hospital finances. Data collected by sending questionnaires to the manager and assistant manager of the hospital, the amount sent as many as 150 questionnaires. Total return and can be used as many as 45 questionnaires (30%). Testing data using multiple regression analysis extended with the path.

The results of this study indicate that the positive effect of uncertainty management accounting system. Decentralization positive influence on management accounting system. Management accounting system does not affect managerial performance. Environmental uncertainty and decentralization had no effect on managerial performance through the use of management accounting systems. It can be concluded that of the five hypotheses only hypothesis 1 and 2 are acceptable while the other hypotheses are rejected.

Keywords: Management Accounting Systems, Perceived Environmental Uncertainty, Organizational Structure, Decentralization, Managerial Performance