

## **ABSTRACT**

*This major study of management accounting was applied to the contingency approach to studying management accounting system design and performance. This study examined the effect of information technology and the interdependence of managerial performance through management accounting systems. Information technology is a merger between computer technology and telecommunications. While the interdependence itself is one of the contingency variable to consider in designing the SAM. While managerial performance is a measure of how effective and efficient performance of individual members of the organization. Managerial performance is one of the factor that can improve organizational effectiveness.*

*The population used in this study is an employee or a manager of banking services in the area belongs to Central Java and Yogyakarta. Study sample 52 respondents selected based on criteria in purposive sampling. Data were analyzed using Partial Least Square (PLS) in a of Structural Equation Modeling (SEM).*

*The results shows that the information technology (IT) have positive indirect effect and significant impact on managerial performance through management accounting system (MAS). Interdependence (SK) also have positive indirect effect and significant impact on managerial performance through management accounting system (MAS).*

*Keywords : Information Technology, Interdependence, Management Accounting System (MAS)*