

ABSTRACT

This study aims to analyze the direct and indirect effects of the intensity of market competition, business strategy, decentralization, and the use of information technology on managerial performance through the use of management accounting information systems as intervening variables.

The study was conducted at 22 Branch Offices throughout the BRI Semarang Regional Office. The method of determining the sample using purposive sampling with the criteria of retail and micro credit managers and operational managers. Of the 110 questionnaires distributed, only 88 questionnaires could be analyzed. This research data analysis method uses Partial Least Square (PLS) analysis with WarpPLS 6.0 application.

The results showed that the intensity of market competition, decentralization, the use of IT had a significant influence on the use of management accounting information systems, while the business strategy had no significant effect. The intensity of market competition, business strategy, the use of information technology, and the use of management accounting information systems have a significant effect on managerial performance and decentralization has no significant effect. The intensity of market competition, decentralization, the use of information technology has a significant influence on managerial performance through the use of management accounting information systems and business strategies do not have a significant influence on managerial performance through the use of management accounting information systems.

Keywords: *Intensity of market competition, business strategy, decentralization, use of information technology, managerial performance, use of management accounting information systems.*