

## ABSTRACT

*The purpose of this study is to analyze the effect of the information system flexibility, information system integration, shared knowledge, and information system broad scope in management accounting adaptability and effect management accounting adaptability in management accounting effectiveness. The population in this study are manufacturing company in large scale in Central Java. Sampling in this study using convenience sampling method. The total numbers of samples are 68 respondents. This study is a survey research by using questionnaire instrument to collect the data needed. Data of this study were analyzed using partial least square.*

*The result of this study shows that information system flexibility, information system integration, shared knowledge, and information system broad scope has positive and significant influence on management accounting adaptability. And then, management accounting adaptability has no significant influence on management accounting effectiveness.*

**Keyword :** *information system flexibility, information system integration, shared knowledge, information system broad scope, management accounting adaptability, management accounting effectiveness*