

## ABSTRACT

### **THE INFLUENCE OF THE CHARACTERISTIC OF MANAGEMENT ACCOUNTING INFORMATION ON MANAGERIAL PERFORMANCE**

(Empirical Studies On State-Owned Enterprises Company)

**By**

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This study was aimed to test empirically the influence of the characteristic of management accounting information on managerial performance. Managers as decision makers in state-owned enterprises company have four characteristics consist of *broad scope*, *timeliness*, *aggregation* and *integration*. These characteristics have benefits for managers for making an effective decision and provide evidence that the information characteristics associated with performance management as expressed by the AICPA. The results of survey ever conducted by the AICPA and Lawrence S. Maisel regarding performance measurement states, as many as 77% of respondents agreed that the quality of the information characteristic is important in improving managerial performance.

The population in this study was a head of the division in the state-owned enterprises company located in DKI Jakarta. The number of surveys in this study was 72 head of the division of the 17 state-owned enterprises company by using purposive sampling method. The number of samples obtained after the questionnaire collection phases are 43 heads of division are willing to fill out the questionnaire.

Data used in this study was primary data. To test the data researcher used SPSS 21 software included a descriptive statistical analysis, validity, reliability, test the determination coefficient, simultaneous significant test, hypothesis testing. different test of t-test and ANOVA test.

From the results of this study indicate that the *broad scope* variable and *aggregation* variable proven have a positive effect on managerial performance. While the *timeliness* variables, and the *integration* variable did not give evidence of a positive influence on the performance of managerial.

**Keywords: Characteristic Of Management Accounting Information, *Broad Scope*, *Timeliness*, *Aggregation*, *Integration*, And Managerial Performance.**