

[ABS-33]

Determinants of Management Accounting Information Systems Quality on Management Accounting Information Quality

Yanuar Ramadhan
Departement Economics and Business
Universitas Esa Unggul, Jakarta, Indonesia
yanuar.ramadhan@esaunggul.ac.id

Abstract

This study aims to investigate and analyze the quality of management accounting information system on the quality of management accounting information. The phenomenon that occurs in several companies in Indonesia shows that information system of management accounting at the company has not yet qualified or have good quality so it gives the impact on quality of management accounting information. The data used in this study were obtained through questionnaires survey by distributing to 30 companies manufacturing consumer goods industry sectors listed on the Indonesia Stock Exchange. Testing data using Linear Simple Regression. The research used explanatory method. The results showed that the quality of management accounting information systems affect the quality of management accounting information. With a quality management accounting information systems, top management can be helped in making the right decisions by getting relevant, accurate, complete, timeliness, scope and aggregation information.

Keywords: quality of management, formatting, accounting information systems, quality of management accounting information

Topic: Accounting