

ABSTRACT

The Effect of Environment Uncertainty Influence Toward Characteristics Management Accounting System and *Locus of Control* as Moderator Variable in Open Manufactures Industry In Jakarta Stock Exchange

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This research is first to know the environmental uncertainty influence at characteristic of accounting system of management broadscope, timelines, and aggregate, supporting of research of Chenhall and Morris (1986). secondly the environmental uncertainty influence at characteristic of accounting system of management broadscope, timelines, and aggregate which in moderasi locus of control support the elite of Cathy Fisher (1996)

Designing accounting system of management describe as the available format of information cover the wide scope characteristic, accuracy of time and information aggregate of according to manager perception (Chenhall And Morris. 1986).

Hypothesized by that in a condition environment uncertainty mounting, manager having place conduct internal will know that the information having broader scope, accuracy of time and information collected will give the advantage more than manager having place conduct the eksternal

Collecting data of through kuesioner obtained from responder pass the post service. As research responder is functional manager industrial company of manufaktur enlisted in Effect Exchange of Jakarta consisted of by the finance manager, marketing manager, and manager produce the. Researcher send the kuesioner sebayak as many as 300, but is kuesioner which return or accepted by researcher as much 100 kuesioner.

Hypothesis 1 with the linear analysis regresi modestly and hypothesis 2 with the doubled linear analysis regresi. Result of examination analyse the linear regresi modestly support the hypothesis 1, that environmental uncertainty give the direct influence at characteristic of accounting system of management broadscope, timelines, and aggregate. Result of examination analyse the doubled linear regresi support the hypothesis 2, that environmental ketidakpastian give the strong influence at characteristic of system of accounting management broadscope, timelines, and aggregate which dimoderasi locus of control.

Keyword: Environmental Uncertainty, Characteristic of Accounting System Management, Locus Of Control, Analysis the Linear Regresi.