

## ABSTRACT

## The Influence of Environmental Uncertainty on Managerial Performance through Strategic Management Accounting Technique and Organizational Structure as an Intervening Variable

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*The purpose of the study is to examine the relationship among environmental uncertainty, organizational structure, the use of strategic management accounting technique and managerial performance by using contingency and resource based view theory. This study was conducted a survey approach to a total of 283 samples to several big manufacturing companies located in Sidoarjo, Gresik and Surabaya. Data obtained through with distributing questionnaire to the samples directly. Total of sample is 132. The respondent in this research are top managers. Meanwhile, the data analysis technique used is Structural Equation Modeling Partial Least Square (SEM-PLS). The results of this study showed that (1) environmental uncertainty has positive and significant influence on the use of strategic management accounting technique, (2) the use of strategic management accounting technique has positive and significant influence on managerial performance, (3) environmental uncertainty has positive and significant influence on organizational structure, (4) organizational structure has positive and significant influence on managerial performance, (5) environmental uncertainty has positive and significant influence on managerial performance through organizational structure, (6) environmental uncertainty has positive and significant influence on managerial performance through the use of strategic management accounting technique, (7) organizational structure has positive and significant influence on the use of strategic management accounting technique, (8) environmental uncertainty has significant effect on managerial performance.*

**Keywords:** environmental uncertainty, organizational structure, the use of strategic management accounting technique, managerial performance