

## ABSTRACT

**SALSABILAH S.B (2022). *The Influence of the Use of Management Accounting Information on Managerial Performance in UMKM in Makassar City*. Thesis. Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by supervisor I Faidul Adziem and supervisor II Masrullah.**

The purpose of this study was to determine the effect of the use of management accounting information on managerial performance in UMKM in Makassar City. This study uses a descriptive quantitative research type where it is known that the population in this study is UMKM in Makassar City. And sampling was done by selecting several representatives from each UMKM in Makassar City, namely as many as 20 people who became respondents in this study.

The results of the study show that the use of management accounting information has a positive and significant effect on managerial performance at UMKM in Makassar City. It is proven after seeing the results of the partial test (*T* test) where in the table the value of the partial test results is  $12,561 > t\text{-table } 1,734$  and from the results a significant value of  $0.000 < 0.05$  which indicates that the test on the *T* test has succeeded and passed the partial test. It is corroborated by the results of the *bX* coefficient test value of 1.097 which means the coefficient value is positive and shows every 1% increase in the variable in the use of management accounting information, it will also increase, assuming the variable is fixed. The result that reaffirms the fulfillment of the existing hypothesis is the value of the determinant coefficient of *R*<sup>2</sup>, which is 0.655 or 65.5%. The wiser the use of management accounting information in improving managerial performance in UMKM in Makassar City, the more influence it will have on the agency.

**Keywords:** Management accounting information, managerial performance