

ABSTRACT

The aims of the reaserch is to interactive effecct of perceifeid environmental uncertainty and locus of control on manajemen accounting system design. Manajement system design is defined in term of perceifed avaliability of characteristics of information.

The variabel of the reaserch is locus of control, environmental uncertainty, characteristic of information manajement system.

Data is selected using random sampling on method. The units of analisystfor responses of 53 managers. Collection of data perfomedusing mail survey method.

Multiple is used to test the hypotheses.

The result of the study there are significant effect on aggregated information.

Keywords: Environmental uncertainty, locus of control, management