

## ABSTRACT

Any form of company running its business activities to achieve several goals: gaining maximum profit, achieve rapid growth and maintain as well as maintaining the viability of the company. All the goals to be achieved by all parties within the company. Management should carry out its functions properly so that the company's goals will be achieved by effective and efficient. Managerial performance is the performance of the individual in his managerial activities.

This research aims to know and test the influence of the application of Accounting Responsibility towards Managerial Performance at PT. Perkebunan Sumatera Utara.

The population in this research is the entire staff PT. Perkebunan Sumatera Utara by 2015 that add up to 92 people. Sample selection technique using a nonprobability sampling and retrieved as many as 50 people who become the respondents in a questionnaire that is processed. Methods of analysis using simple linear analysis method and test hypotheses. Testing the application using SPSS statistics 17.

Research results show that the positive effect of Responsibility Accounting to Performance Managerial at PT. Perkebunan Sumatera Utara. The magnitude of the Responsibility Accounting influence of 14.8% in Managerial Performance against PT. Perkebunan Sumatera Utara. The rest of 85,2%, a factor other than the variables are examined.

**Keywords: Responsibility Accounting, Performance, Managerial Performance**