

## ***ABSTRACT***

This study aims to determine how much influence the use of management accounting systems and innovations on the performance of business units.

The sample in this study was the head of the branch at 5 transportation service companies in Bandung with a total of 16 people. The method used in this research is descriptive and verification method. The type of data used in this study is primary data obtained through questionnaires. Statistical analysis used in this study is validity test, reliability test, classical assumption test consisting of normality test, multicollinearity test, heteroscedasticity test, correlation analysis, multiple linear regression analysis, multiple correlation analysis, coefficient of determination analysis, and T test.

Based on the results of the research that has been done, it can be seen that the management accounting system has a positive effect of 20.6% on the performance of the business unit, where the better the management accounting system the better the performance of the business unit. Innovation has a positive effect of 83.9% on the performance of the business unit, where the higher the innovation, the better the performance of the business unit.

**Keywords: management accounting system, innovation, business unit performance.**