

# PERAN MODERASI INTENSITAS KOMPETISI PASAR PADA PENGGUNAAN INFORMASI SISTEM AKUNTANSI MANAJEMEN TERHADAP KINERJA UNIT BISNIS DAN KEPUASAN KERJA

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## ABSTRACT

*Management should need to know how important using information of Management Accounting System (MAS) which can be used in an increasingly competitive business competition. This research examines the moderating effect of the usefulness of MAS information on the relationship between the intensity of market competition and business unit performance and job satisfaction. This study has two objectives. The first is to analyze the influence of the intensity of competition in the market with business unit performance and job satisfaction. Secondly, analyzed the relationship between the use of MAS information with business unit performance and job satisfaction on the level of intensity of market competition is high. Data was collected through questionnaire surveys through electronic-mail (e-mail) and mail. Data were analyzed using a model Moderated Regression Analysis (MRA). The results of this study indicate that there is an influence of the intensity of competition in the market with business unit performance and job satisfaction. At the company's services, the use of MAS information does not mediate between the intensity of market competition on the performance of the business unit. The use of MAS information mediates the relationship between the intensity of market competition on job satisfaction but the use of MAS information has a negative effect on job satisfaction.*

*Keywords: MAS information, intensity of market competition, performance, satisfaction*

## PENDAHULUAN

Persaingan pasar berdampak pada pergolakan, tekanan, resiko dan ketidakpastian organisasi. Organisasi dituntut untuk menjawab segala ancaman dan kesempatan dalam lingkungan yang kompetitif serta menggunakan sistem pengendalian yang tepat untuk mencapai tujuannya (Khandwalla, 1972, 1973; Burchell *et. al*, 1980; Haas, 1987; Bromwich dan Bhimani, 1994 dalam Mia dan Clarke, 1999). Perusahaan manufaktur dengan sistem akuntansi manajemen yang baik akan

dikelola oleh para manajer yang berkualitas di dalam melaksanakan operasional perusahaan.

Biema dan Greenwald (1997) dan Mia dan Clarke (1999) menunjukkan empiris dari industri manufaktur yang mendukung hubungan positif antara peran manajer terhadap kinerja dan penggunaan sistem akuntansi manajemen (SAM). SAM digunakan untuk membantu organisasi mengimplementasikan rencana dalam merespon lingkungan bersaingnya. Lingkungan bersaing dalam penelitian ini merupakan hal yang kontijensi