

Analisis hubungan antara prioritas strategi teknik manajemen dan akuntansi manajemen pendekatan model persamaan struktural =  
Analyze relationship between strategic priorities management techniques and management accounting structural equation model approach / Hans Yongen

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Abstrak

**ABSTRAK**  
Penelitian ini bertujuan untuk menguji signifikansi antara teknik manajemen dan praktik akuntansi manajemen dalam meningkatkan kinerja perusahaan dengan tiga strategi yang berbeda, yaitu differentiation, low cost, dan combination. Teknik manajemen mencakup improving existing processes, quality systems, manufacturing systems innovation, integrating systems, team-based structures, dan human resource management policies. Sedangkan, praktik akuntansi mencakup traditional techniques, activity-based techniques, balance performane measures, employee-based measures, benchmarking, dan strategic planning. Penelitian menggunakan sampel orang yang memiliki pengalaman kerja di perusahaan manufaktur dan menggunakan model persamaan struktural. Hasilnya terdapat perbedaan kombinasi dari komponen teknik manajemen dan praktik akuntansi manajemen dari ketiga strategi yang berpengaruh terhadap kinerja.

**ABSTRACT**  
This research aims to test whether significance of management techniques and management accounting practices can improve the performance of the company in three different strategies, which are differentiation, low cost, and combination. Management techniques include improving existing processes, quality systems, manufacturing systems by innovation, integrating systems, team-based structures, and human resource management policies. While, management accounting practices include traditional techniques, activity-based techniques, balances performane measures, employee-based measures, benchmarking, and strategic planning. Samples are people who have working experience in manufacturing companies, and use structural equation modelling. Results concluded that there are differences combination of management techniques and management accounting practices components for the strategies which have an effect on to the performance.