

Implikasi coalignment antara orientasi strategi dan akuntansi manajemen terhadap kinerja maqasid syariah pada perbankan syariah Indonesia = The implication of coalignment between strategic orientation and management accounting on maqasid sharia based performance of islamic banking in Indonesia

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Abstrak

ABSTRAK

Dalam penelitian kontinjensi, coalignment antara strategi dan variabel kontinjensinya dikenal dengan strategic coalignment. Disertasi ini menguji pengaruh coalignment antara orientasi strategi dan akuntansi manajemen terhadap kinerja berbasis maqasid syariah pada bank syariah di Indonesia. Orientasi strategi bank syariah dikelompokkan menjadi strategi biaya rendah dan diferensiasi. Akuntansi manajemen dianalisis dari sisi praktik akuntansi manajemen dan sistem pengendalian manajemen. Praktik akuntansi manajemen lebih lanjut diklasifikasikan kedalam akuntansi manajemen konvensional dan strategis, sedangkan sistem pengendalian manajemen dikelompokkan kedalam sistem pengendalian manajemen mekanistik dan organik. Tiga aspek kinerja berbasis maqasid syariah yang dianalisis meliputi: mendidik individu, menegakkan keadilan dan mewujudkan kemaslahatan.

Disertasi ini juga meneliti peran siklus hidup korporasi bank syariah dalam mempengaruhi hubungan antara strategic coalignment dan kinerja. Dengan menggunakan sampel bank syariah di Indonesia dan menggunakan model persamaan struktural, studi ini membuktikan bahwa coalignment antara strategi berorientasi biaya rendah, praktik akuntansi manajemen strategis dan sistem pengendalian manajemen mekanistik berdampak pada peningkatan kinerja bank syariah. Namun, penelitian ini tidak dapat membuktikan bahwa siklus hidup korporasi memperkuat hubungan positif antara strategic coalignment dan kinerja.

<hr><i>ABSTRACT

In contingency research, coalignment between strategic orientation and contingency variables is called strategic coalignment. This study examines the effect of management accounting-strategy coalignment on the maqasid shariabased performance of Islamic banks in Indonesia. The strategic orientation of Islamic banks is identified: whether low cost or differentiation-oriented strategy. Management accounting is analyzed in terms of management accounting practices and management control system. The management accounting practices are classified into conventional and strategic management accounting, while the management control system is grouped into mechanistic and organic control systems. The three aspects of maqasid sharia-based performance include educating individuals, establishing justice and promoting welfare.

The study also examines the role of the corporate life cycle of Islamic banks in influencing the relationship between management accounting-strategy coalignment and performance. With a sample of Islamic banks in Indonesia and using a structural equation model, this study finds that the coalignment between low cost

oriented strategy, strategic management accounting practices and mechanistic management control system has positive impact on improving maqasid sharia-based performance. However, this study is unable to verify that corporate life cycle strengthens the positive relationship between management accounting ? strategy coalignment and performance.</i>