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**PENGARUH SISTEM AKUNTANSI MANAJEMEN (SAM) TERHADAP KINERJA MANAJERIAL DENGAN SISTEM PENGUKURAN KINERJA DAN SISTEM *REWARD* SEBAGAI VARIABEL MODERATING**

**(Studi Empiris pada Perusahaan BUMN Kota Padang)**

**Amalia Syafira, Herawati, Novia Rahmawati**

**Mahasiswa Jurusan Akuntansi, Fakultas Ekonomi**

**Dosen Jurusan Akuntansi, Fakultas Ekonomi**

**Universitas Bung Hatta**

**E-mail:** [**Fira\_syalu@ymail.com**](mailto:Fira_syalu@ymail.com)

**Abstrak**

Pekerjaan sebagai seorang manajer tentu mengandung peran dan tanggung jawab yang tinggi. Oleh sebab itu, sistem akuntansi manajemen mempunyai pengaruh yang penting terhadap kinerja manajerial. selain itu untuk melaksanakan tugas manajer tentu diperlukan sistem pengukuran kinerja serta untuk memotivasi pekerjaan peran sistem *reward* sangatlah dibutuhkan.

Tujuan dari penelitian ini adalah untuk menguji secara empiris pengaruh sistem akuntansi manajementerhadap kinerja manajerial dengan sistem pengukuran kinerja dan sistem *reward* sebagai variabel moderating pada perusahaan BUMN kota Padang. Data disebar dan dikumpulkan dengan teknik *purposive sampling* kepada para responden. Sampel yang digunakan dalam penelitian adalah para manajer yang bekerja pada perusahaan BUMN yang ada di kota Padang dengan total 62 responden. Model pengujian hipotesis dilakukan dengan menggunakan model regresi dan uji t-statistik

Hasil pengujian hipotesis menemukan bahwa sistem akuntansi manajemen berpengaruh signifikan terhadap kinerja manajerial. Sementara itu hasil analisis regresi moderasi menunjukkan dua hipotesis tidak berpengaruh signifikan terhadap kinerja manajerial, yaitu 1) interaksi antara sistem akuntansi manajemen dan sistem pengukuran kinerja terhadap kinerja manajerial dan 2) interaksi antara sistem akuntansi manajemen dan sistem *reward* terhadap kinerja manajerial.

**Kata Kunci : Sistem Akuntansi Manajemen, Sistem Pengukuran Kinerja dan Sistem *Reward* dan Kinerja Manajerial**

**THE EFFECT OF ACCOUNTING SYSTEM MANAGEMENT (SAM)**

**ON THE MANAGERIAL PERFORMANCE BASED ON THE PERFORMANCE MEASUREMENT SYSTEM AND REWARD SYSTEM AS MODERATING VARIABLES**

**(Empirical Study on state-owned companies in Padang)**

**Amalia Syafira, Herawati, Novia Rahmawati**

**Students of Accounting Department, Economic Faculty**

**Lecture of Accounting Department , Economic Faculty**

**Bung Hatta University**

**E-mail:** [**Fira\_syalu@ymail.com**](mailto:Fira_syalu@ymail.com)

**Abstract**

A profession as a manager in a company has an important role and requires a high responsibility. Therefore, management accounting system has a critical influence on managerial performance. Furthermore, performing the tasks as manager would require performance measurement systems, while, in order to motivate the job role, reward system is also highly essential.

The purpose of this study is to empirically examine the effect of management accounting systems to managerial performance with system performance measurement and reward systems as a moderating variable in State Owned Companies in Padang. The data are distributed and collected by purposive sampling technique to the respondents. The samples used in this study are the managers who work in state-owned enterprises in the city of Padang with a total of 62 respondents. Model of hypothesis testing is performed by using regression models and statistical t-test.

The results of hypothesis testing found that management accounting systems have a significant effect on managerial performance while the results of the regression analysis showed that there are two moderation hypotheses that have no significant effect on managerial performance, namely 1) the interaction between management accounting systems and performance measurement systems to managerial performance and 2) the interaction between management accounting system and reward system on managerial performance.

**Keywords : Management Accounting System, System Performance Measurement and Reward Systems and Managerial Performance**