

**PENGARUH SISTEM AKUNTANSI MANAJEMEN DAN SISTEM
PENGENDALIAN MANAJEMEN TERHADAP KINERJA HOTEL
SELURUH BALI**

Oleh

Ni Putu Putri Mahalliani, NIM 2017051014

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Sasaran studi kuantitatif ini untuk mengetahui dampak sistem akuntansi manajemen dan sistem pengendalian manajemen terhadap kinerja seluruh hotel di Bali. Populasinya adalah seluruh manajer hotel berbintang 4-5 di Bali. Sampelnya sebanyak 197 sampel sesuai teknik *purposive sampling*. Analisis data menggunakan analisis regresi berganda. Hasil studi mengindikasikan apabila sistem akuntansi manajemen dan sistem pengendalian manajemen berpengaruh positif terhadap kinerja hotel. Studi ini diharapkan dapat kontributif secara akademik, khususnya mengenai sistem akuntansi manajemen, sistem pengendalian manajemen, dan kinerja hotel. Bagi pihak hotel diharapkan dapat memanfaatkannya sebagai bahan pertimbangan untuk mengoptimalkan kinerjanya melalui peningkatan kapasitas dan kapabilitas sumbe daya manusianya, memperbaiki penyusunan standar kinerjanya, melakukan evaluasi secara berkala, dan memperbaiki komunikasi manajemen dan karyawan.

Kata kunci: sistem akuntansi manajemen, sistem pengendalian manajemen,
kinerja hotel.

***THE INFLUENCE OF MANAGEMENT ACCOUNTING SYSTEMS AND
MANAGEMENT CONTROL SYSTEMS ON HOTEL PERFORMANCE
THROUGHOUT BALI***

By

Ni Putu Putri Mahalliani, NIM 2017051014

Department of Economics and Accounting

ABSTRACT

The target of this quantitative study is to determine the impact of management accounting systems and management control systems on the performance of all hotels in Bali. The population is all managers of 4-5 star hotels in Bali. The sample was 197 samples according to purposive sampling technique. Data analysis uses multiple regression analysis. The study results indicate that the management accounting system and management control system have a positive effect on hotel performance. It is hoped that this study will be academically contributive, especially regarding management accounting systems, management control systems and hotel performance. It is hoped that hotels can use it as a consideration to optimize their performance by increasing the capacity and capability of their human resources, improving the preparation of performance standards, conducting regular evaluations, and improving management and employee communication.

Key words: *management accounting system, management control system, hotel performance.*