

PENGARUH SISTEM PENGENDALIAN MANAJEMEN DAN *SUPPLY CHAIN MANAGEMENT* TERHADAP KINERJA HOTEL DI KABUPATEN BADUNG

Oleh

Ni Putu Nita Arianti, NIM 2117051069

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah Sistem Pengendalian Manajemen dan *Supply Chain Management* berpengaruh terhadap kinerja hotel di Kabupaten Badung. Jenis penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah 199 hotel berbintang 4 dan 5 di Kabupaten Badung. Teknik pengambilan sampel menggunakan *purposive sampling*, sehingga jumlah sampel yaitu 103 sampel. Data yang diperoleh kemudian dianalisis menggunakan analisis deskriptif, uji kualitas data, uji asumsi klasik, dan uji hipotesis menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa (1) Sistem Pengendalian Manajemen berpengaruh positif dan signifikan terhadap kinerja hotel, dan (2) *Supply Chain Management* berpengaruh positif dan signifikan terhadap kinerja hotel. Implikasi penelitian ini menunjukkan bahwa penerapan Sistem Pengendalian Manajemen dan *Supply Chain Management* yang optimal dapat meningkatkan kinerja hotel melalui perencanaan strategis, penyusunan anggaran, pelaksanaan, evaluasi berkala, integrasi rantai pasok, serta memanfaatkan teknologi digital untuk efisiensi operasional dan kepuasan pelanggan. Temuan ini juga mendukung teori *Resource Based View* (RBV), yang menekankan pentingnya pengelolaan sumber daya strategis yang dimiliki guna mencapai kinerja yang baik.

Kata kunci: Sistem Pengendalian Manajemen, *Supply Chain Management*, Kinerja Hotel.

***THE INFLUENCE OF MANAGEMENT CONTROL SYSTEM AND SUPPLY
CHAIN MANAGEMENT ON HOTEL PERFORMANCE IN BADUNG
REGENCY***

By

Ni Putu Nita Arianti, NIM 2117051069

Department of Economics and Accounting

ABSTRACT

This study aims to test whether the Management Control System and Supply Chain Management have an effect on hotel performance in Badung Regency. This type of research is quantitative research. The population in this study was 199 four and five star hotels in Badung Regency. The sampling technique used purposive sampling, so the number of samples was 103 samples. The data obtained were then analyzed using descriptive analysis, data quality testing, classical assumption testing, and hypothesis testing using multiple linear regression. The results of the study indicate that (1) the Management Control System has a positive and significant effect on hotel performance, and (2) Supply Chain Management has a positive and significant effect on hotel performance. The implications of this study indicate that the implementation of optimal Management Control Systems and Supply Chain Management can improve hotel performance through strategic planning, budgeting, implementation, periodic evaluation, supply chain integration, and utilizing digital technology for operational efficiency and customer satisfaction. These findings also support the Resource Based View (RBV) theory, which emphasizes the importance of managing strategic resources in order to achieve good performance.

Keywords: Management Control System, Supply Chain Management, Hotel Performance.