

INTISARI

Dasar pemikiran perlunya TQM sangatlah sederhana, yakni bahwa cara terbaik agar dapat bersaing dan unggul dalam persaingan global adalah dengan menghasilkan kualitas yang terbaik. Untuk menghasilkan kualitas terbaik diperlukan upaya perbaikan yang berkesinambungan terhadap kemampuan manusia, proses, dan lingkungan.

Penelitian ini bertujuan untuk menganalisis dan membuktikan bukti empiris pengaruh *Total Quality Management (TQM)* terhadap kinerja manajerial melalui sistem akuntansi manajemen (*quality goal, quality feedback, dan quality incentive*) sebagai variabel moderating. Sampel yang digunakan sebanyak 62 responden yang terbagi menjadi 28 responden dari perusahaan manufaktur di D.I. Yogyakarta dan 34 responden dari perusahaan manufaktur di Jawa Tengah. Alat analisis yang digunakan adalah analisis regresi linear berganda, setelah sebelumnya dilakukan pengujian kualitas instrumen dan pengujian asumsi klasik.

Berdasarkan hasil penelitian dapat disimpulkan bahwa TQM berpengaruh positif dan signifikan terhadap kinerja manajerial, TQM yang dimoderasi oleh sistem akuntansi manajemen (*quality goal, quality feedback dan quality incentive*) berpengaruh positif dan signifikan terhadap kinerja manajerial.

Kata Kunci : *Total Quality Management (TQM)*, Kinerja Manajerial, Sistem Akuntansi Manajemen, *Quality Goal, Quality Feedback, dan Quality incentive*

ABSTRACT

The rationale for the need for TQM is very simple, that the best way to compete and excel in global competition is to produce the best quality. To produce the best quality requires continuous improvement efforts on human capability, process, and environment.

This study aims to analyze and prove empirical evidence of Total Quality Management (TQM) influence on managerial performance through management accounting system (quality goal, quality feedback, and quality incentive) as moderating variable. The sample used is 62 respondents divided into 28 respondents from manufacturing companies in D.I. Yogyakarta and 34 respondents from manufacturing companies in Central Java. The analytical tool used is multiple linear regression analysis, after previously testing the quality of instruments and testing the classical assumption.

Based on the research result, it can be concluded that TQM has positive and significant effect on managerial performance, TQM is moderated by management accounting system (quality goal, quality feedback and quality incentive) have positive and significant influence to managerial performance.

Keywords: Total Quality Management (TQM), Managerial Performance, Management Accounting System, Quality Goal, Quality Feedback, and Quality incentive