

ABSTRACT

This research aimed to examine the effect of responsibility accounting, motivation, and compensation on achievement of performance, as well as the moderating effect of locus of control to strengthen the relationship between motivation with achievement of performance and moderating effect of locus of control on the strengthen relationship between compensation with achievement of performance.

This research method using purposive sampling. The population in this study are employees of BMT in Daerah Istimewa Yogyakarta who know about financial statements and responsibility accounting. The sample in this research is 93 respondents, but the data can be processed is 78 respondents. The analytical tool used is multiple regression analysis and moderated regression analysis with SPSS version 22.

The results of the analysis based on the use of independent variables showed that responsibility accounting have a positive and significant effect on achievement of performance, motivation have a positive effect but not significant on achievement of performance and compensation have a negative effect and not significant on achievement of performance. Locus of control were able can not strengthen the relation between motivation to achievement of performance, and locus of control do not have a significant impact on the relation of compensation to achievement of performance.

Keywords : *Responsibility Accounting; Motivation; Compensation; Locus of Control; Achievement of Performance.*