

## INTISARI

Penelitian ini bertujuan untuk mengetahui Peran *Budget-Based Incentive Contracts*, *Social Incentives*, Target Kinerja, dan Kompleksitas Tugas Terhadap Kinerja Individu (Studi Eksperimen). Subjek dalam penelitian ini adalah mahasiswa S1 Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta yang sudah menempuh mata kuliah Sistem Pengendalian Manajemen dan Akuntansi Manajemen. Dalam penelitian ini, sampel berjumlah 144 partisipan yang dipilih dengan menggunakan metode *random sampling*.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa kinerja individu lebih tinggi ketika insentif diberikan berdasarkan *budget-linear contract* dibanding *budget-fixed contract*, kinerja individu yang diberikan *social incentives* dan *budget-linear contract* akan cenderung sama dalam meningkatkan kinerja individu sedangkan pengaruh *social incentives* lebih besar dibanding *budget-fixed contract* dalam meningkatkan kinerja individu, kinerja individu lebih tinggi ketika target kinerja ditetapkan dibandingkan jika tidak ditetapkan target kinerja, dan kinerja individu lebih tinggi ketika tugas yang diberikan bersifat kurang kompleks dibandingkan jika diberikan tugas yang kompleks.

Kata kunci : *Budget-Based Incentive Contracts*, *Social Incentives*, Target Kinerja, Kompleksitas Tugas, dan Kinerja Individu

## **ABSTRACT**

*This study aims to analyze the Role of Budget-Based Incentives Contracts, Social Incentives, Performance Targets, and Task Complexity to Individual Performance (Experimental Studies). The subject in this study are students S1 Accounting Department Faculty of Economics and Business University of Muhammadiyah Yogyakarta who have taken courses Management Control Systems and Management Accounting. In this study, sample of 144 participants were selected using random sampling method.*

*Based on the analysis that have been made the results show that individual performance is higher when incentives are given based on budget-linear contract compared to budget-fixed contract, the individual performance given by social incentives and budget-linear contract will tend to be the same in improving individual performance while the influence of social incentives is greater than budget-fixed contract in improving individual performance, individual performance is higher when performance targets are set than if no performance targets are set, and individual performance is higher when the given less complex task than if given complex task.*

*Keywords: Budget-Based Incentive Contracts, Social Incentives, Performance Targets, Task Complexity, and Individual Performance.*