

SUMMARY

THE INFLUENCES OF MANAGEMENT ACCOUNTING SYSTEM AND PROCESS QUALITY MANAGEMENT TO PRODUCT QUALITY PERFORMANCE (CASE STUDY ON MANUFACTURE COMPANIES IN INDONESIA)

Created by Yanuar Ramadhan

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Description :

The purpose of this study is to empirically examine the influences of Management Accounting System (dimensions of Quality Objectives/QO, Quality Feedbacks/QF, and Quality Incentives/QI) and Process Quality Management (PQM) to Products Quality Performance/PQP (Internal Quality and External Quality) using regression analysis. This research was conducted at the manufacture companies listed in Indonesia Stock Exchange with the analysis unit employees who work associated with the production process. Simultaneously, the results of statistical tests indicate that the Management Accounting System (MAS) and PQM positive and significant influence on PQP in both Internal and External Quality. It can be used as a reference of the manufacturing companies in running the management accounting systems in order to improve the quality of their products so the products can be well accepted by customers and exceeding customer expectations. The results indicate that the MAS-(QO and QI) and PQM significant positive influences on the Internal Product Quality. However, MAS-(QF) not significant and negative influences on the Internal Product Quality. The results also indicate that the MAS-(QI) and PQM significant positive influences on External Products Quality. However, MAS-(QO and QF) not significant and negative influence on the External Product Quality.

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Contact Person :

Astrid Chrisafi (mutiaraadinda@yahoo.com)

Thank You,

Astrid (astrid.chrisafi@esaunggul.ac.id)

Supervisor