ABSTRACT

This study aims to determine Customization Strategies Influence Analysis of Performance Against the Business Unit Manufacturing in Palembang Through the Use of Management Accounting System Data on research conducted by the survey respondents who worked at the company's manager of manufacturing in the city of Palembang. Data were tested using path analysis by using 16.00. To be a good regression results, conducted the quality test data (test validity and reliability), the classical assumption test (test of normality, multicollinearity test). The results of testing the first hypothesis stated hypotesis (H1), (H2), (H3), (H4) denied that there was no indirect effect of customization strategies with business unit performance through the four characteristics of SAM (broadsope, aggregation, integration, timeliness). The result of testing the five states that received the fifth hypotesis is a direct relationship between customization strategies with business unit performance.

Keywords : customization strategy,business unit performance, characteristics of the SAM (broadscope, timeliness, aggregation, integration)