

## ABSTRAK

**Vera Oktavianus, *Influence Intensity of Market Competition on the Performance of Business Units through a System of Management Accounting (Under tuition of Mr. A. Singgih Setiawan, S.E., M.Si)***

*This thesis aims to the the intensity of market competition on the performance of business units through a system of management accounting. Data were collected through survey research conducted with respondents marketing manager and financial managers in the bank is in Palembang. Data were tested using regressionmodels and path analysis models with the results of testing the first hypothesis (H1) is rejected, namely the intensity of market competition has no effect on the performance of business units through the SAM broadscope as the intervening variable, the second hypothesis (H2) is rejected, namely the intensity of market competition has no influence on business unit performance through SAM timeliness as intervening variable, the third hypothesis (H3) denied that the intensity of market competition has no effect on the performance of business units through a SAM aggregation as an intervening variable, the fourth hypothesis (H4) denied that the intensity of market competition has no effect on business unit performance through integration as an intervening variable SAM, the fifth hypothesis (H5) denied that the intensity of market competition has no imapct on business unit performance*

***Keywords: intensity of market competition, business unit performance, Management Accounting System broadscope, timeliness of Accounting, management accounting system aggregation, management accounting system integration.***