

ABSTRACT

Novita. 2013. "The Effect of Market Competition Intensity, Decentralization, and Characteristics of Accounting Information System on Performance Management Business Unit". Majoring in Accounting. Faculty of Economics. School of Musi. (Under the guidance of Mr. Andry Putranto Y., SE., M.Sc., Ak.)

This study aims to determine the effect of the intensity of market competition, decentralization, and the characteristics of management accounting information systems to business unit performance. Population and sample in this study is the marketing manager of developer companies in the city of Palembang Researchers conducted the survey by distributing questionnaires as a tool to obtain research data. Of the 41 questionnaires distributed, only 32 questionnaires were eligible to be processed in this study. Analysis begins with the validity and reliability, while hypothesis testing using the t test. Furthermore, statistical analysis using the Statistical Package for the application program the Social Science (SPSS) version 12.0. Then followed by multiple regression analysis. The results of the study it can be concluded that the intensity of market competition, decentralization, and the characteristics of management accounting information systems have a significant effect on the performance of the business unit because it has a significance value less than 0.05.

Keywords: Intensity of Market Competition, Decentralization, Characteristics of Accounting Information System on Performance Management Business Unit