

ABSTRACT

This study aims to determine the effect of competitive strategy for relations accounting control system with the company's performance in the hotel company located in the city of Palembang. The sampling technique in this research is purposive sampling in order to obtain a sample of 42 top managers. Hypothesis testing using methods sub-groups. The tools used to analyze the data using IBM SPSS 17. Results of testing the hypothesis states that a competitive strategy has influence on relations accounting control system to corporate performance.

Key Word : Competitive Strategy, Accounting Control Systems, Company Performance.