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Effect of Performance Measurement System and Total Quality Management Implementation on Managerial Performance Empirical Study on Bogor City Manufacturing Companies Listed on The IDX

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Abstract. Contemporary management accounting systems evolved in response to significant changes in the business environment faced by both service firms and manufacturing firms. Companies that are able to make improvements in a sustainable and competitive is one of the characteristics of management success. The main task of leaders and top managers is to continuously make improvements, which require the full support of the parties within an organization to achieve previously set corporate objectives together. Performance measurement systems and total quality management provide an important mechanism for employees to use in explaining performance goals and standards. Then try to maximize the competitiveness of the organization through a focus on customer satisfaction, employee engagement and continuous improvement of the quality of products, services, people, processes and the environment of the organization. The purpose of this research is to test empirically the influence of performance measurement system and total quality management application to managerial performance, empirical study at manufacturing company of Bogor city listed on BEI. Data were distributed and collected by purposive sampling technique to the respondents. The sample in this study are middle managers, lower level managers and employees in 4 companies with a total of 88 respondents. Methods of data analysis in this study are descriptive statistics, data quality test, classical assumption test, multiple linear regression analysis using 5% significance level, F test and T test. Data processing method using SPSS Version 23. The results of this study show partially performance measurement system and total quality management significantly influence on managerial performance with significance level of 0.001 and 0.008. Then simultaneous performance measurement system and total quality management together influential on managerial performance with 0.000 significance level.

Keywords : performance measurement systems, total qualitymanagement, managerial performance.