

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh dari penerapan akuntansi pertanggungjawaban, kompetensi kerja, komitmen organisasi, dan budaya organisasi terhadap kinerja manajerial. Dalam penelitian ini, variabel independen yakni akuntansi pertanggungjawaban diukur menggunakan pusat dan standar pertanggungjawaban, perbandingan kinerja manajerial, serta *reward and punishment*. Sementara itu, untuk kompetensi kerja diukur menggunakan indikator pengetahuan, keahlian, dan sikap. Kemudian untuk komitmen organisasi diukur menggunakan *affective, continuance, normative commitment*. Lalu, budaya organisasi diukur melalui inovasi, detail, orientasi hasil dan tim, keagresifan, dan stabilitas. Sedangkan untuk variabel dependen yakni kinerja manajerial diukur melalui perencanaan, investigasi, koordinasi, negosiasi, dan representasi.

Jenis penelitian yang digunakan adalah kausal dengan pendekatan kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan *purposive sampling* sehingga diperoleh sampel sebanyak 4 RS swasta di Kota Surabaya. Teknik analisis data yang digunakan pada penelitian ini adalah uji asumsi klasik, analisis regresi berganda, uji koefisien determinasi dengan menggunakan program SPSS versi 24.

Hasil analisis penelitian ini menunjukkan bahwa akuntansi pertanggungjawaban berpengaruh positif dan signifikan terhadap kinerja manajerial, kompetensi kerja berpengaruh positif dan signifikan terhadap kinerja manajerial, komitmen organisasi berpengaruh positif dan signifikan terhadap kinerja manajerial, dan budaya organisasi tidak berpengaruh signifikan terhadap kinerja manajerial.

**Kata Kunci:** akuntansi pertanggungjawaban, kompetensi kerja, komitmen organisasi, budaya organisasi, kinerja manajerial

## ABSTRACT

*This research aimed to find out how the effect of the implementation of accountability accounting, work competence, organizational commitment, and organizational culture on managerial performance. The independent variables were namely, accountability accounting which was measured by the center and accountability standard, comparison of managerial performance, also reward and punishment. Moreover, work competence was measured by knowledge indicators, skills, and manner. Furthermore, the organizational commitment was measured by affective, continuance, and normative commitment. Additionally, organizational culture was measured by innovation, detail, result orientation and team, aggressiveness, also stability. Meanwhile, the dependent variable was managerial performance was measured by planning, investigation, coordination, and representation.*

*The research was causal-quantitative. Moreover, the data collection technique used purposive sampling, with 4 samples of private hospitals in Surabaya. In addition, the data analysis technique used a classical assumption test, multiple linear regression analysis, and a determination coefficient test with SPSS 24.*

*The research result concluded that accountability accounting had a positive and significant effect on managerial performance. Likewise, work competence had a positive and significant effect on managerial performance. Similarly, organizational commitment had a positive and significant effect on managerial performance. In contrast, organizational culture had an insignificant effect on managerial performance.*

**Keywords:** *Accountability Accounting, Work Competence, Organizational Commitment, Organizational Culture, Managerial Performance*



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