ABSTRACT

ANALYSIST OF ACCOUNTING RESPONSIBILITIES AND TOTAL QUALITY MANAGEMENT (TQM) ON FINANCIAL PERFORMANCE At PT. SIPATEX PUTRI LESTARI Bandung

This research was conducted at PT. SIPATEX PUTRI LESTARI Bandung. The purpose of this study is to determine the level of influence of Responsibility Accounting and Total Quality Management on Financial Performance in Partial and Simultaneous.

The method used is descriptive method with quantitative approach verification. The sample used in this research is Production Budget Report, the annual Customer Data and Reports Annual Income Statement over the period 2000-2009. Knowing the size of the influence of Responsibility Accounting (X1 variable) and Total Quality Management (variable X2) on Financial Performance (variable Y) used Pearson correlation, and to know how big contribution of variable used formula coefficients determination. Statistical method used was multiple linear regression with classical test beforehand and processed using SPSS 13.0 for Windows.

The results showed partial Accountability Accounting significant effect on financial performance and Total Quality Management Financial significant effect on performance. In addition, simultaneously both of Responsibility Accounting and Total Quality Management Financial significant effect on performance.

Key words: Accounting for Accountability, Total Quality Management, Financial Performance.