ABSTRACT

NANANG ALFIYAN ***" Implementation Accounting Responsibility and Balanced Scorecard of Performance Manager (study on seven PLN area network services distribution West Java and Banten)" under the guidance of Prof.. Dr. Hj. Umi Narimawati, Dra. SE, M.si***

Managers play an important role in creating and implementing strategy for the company to employees. Accounting resposibility is a result of comparing the budget with the realization, while the balanced scorecard to measure performance from four perspectives. The purpose of this thesis to know how much influence the implementation accounting responsbility and balanced scorecard of performance of managers.

Preparation of this thesis descrivtive analysis and verification approaches in seven PLN APJ Distribution West Java and Banten. To find implemantation accounting responsibility and balanced scorecard its effect on the performance managers then performed statiscal test this hypotesis and then used the t test using SPPS 15.0 for windows.

The qualitative research show that the implemantation accounting responsibilitiy and balanced scorecard on the performance managers was very good and quantitative research shows implemantation accounting responsibility and balanced scorecard on the performance manager by 84.7% and remining 15,3% is other factors beyond implemantation accounting accountability and the balanced scorcard influence on the performance of managers.

Keywords: Accounting responsibility, Balanced scorcard, Performance Manager