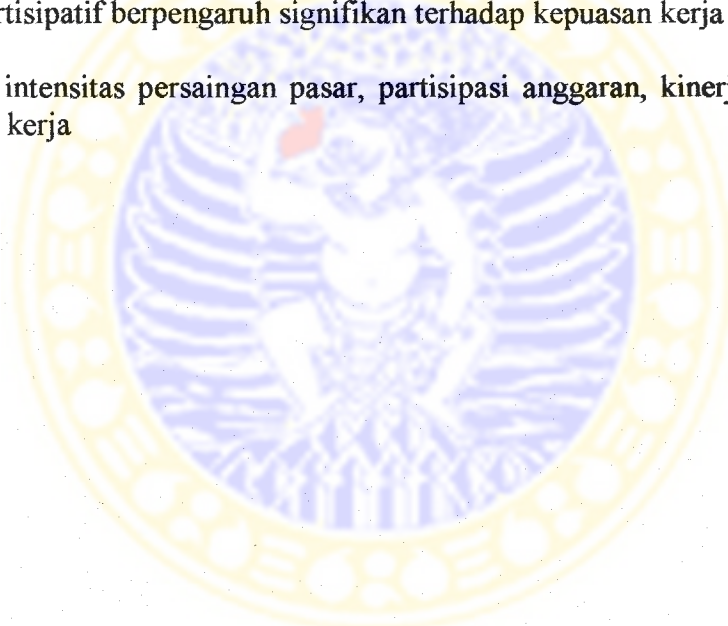


## ABSTRAK

Dampak intensitas persaingan pasar dan partisipasi anggaran terhadap kinerja dan kepuasan kerja telah menjadi subyek penelitian dalam akuntansi manajemen. Karya ini menguji dampak intensitas persaingan pasar dan partisipasi anggaran terhadap kinerja dan kepuasan kerja. Responden dari 44 karyawan bank-bank di Surabaya. Berdasarkan survey questioner yang dianalisis dengan menggunakan metode regresi ganda. Hasilnya menunjukkan bahwa (1) secara simultan persaingan pasar dan anggaran partisipatif berpengaruh signifikan terhadap kinerja karyawan, (2) secara simultan persaingan pasar dan anggaran partisipatif berpengaruh signifikan terhadap kepuasan kerja karyawan, (3) secara parsial persaingan pasar berpengaruh signifikan terhadap kinerja karyawan, (4) secara parsial persaingan pasar tidak berpengaruh signifikan terhadap kepuasan kerja karyawan, (5) secara parsial anggaran partisipatif tidak berpengaruh signifikan terhadap kinerja karyawan, dan (6) secara parsial anggaran partisipatif berpengaruh signifikan terhadap kepuasan kerja karyawan.

Kata kunci: intensitas persaingan pasar, partisipasi anggaran, kinerja dan kepuasan kerja



## ABSTRAC

ADLN - Perpustakaan Universitas Airlangga

Affect intensity of market competition and participate budget to performance and satisfaction of work have become the subject of this research in accountancy management. This work tests the impact of market competition intensity and participate budget to performance and work satisfaction. Responder from 44 employees of bank in Surabaya

Base on the questioner survey analyzed by using method of double regression, the result indicate that 1) the competition of participative budget and market have an effect on significant to employees performance by simultaneous. 2) the competition of participative budget and market have an effect on significant to satisfaction the employees work by simultaneous 3) the competition of market have an effect on significant to employees performance by partial 4) the competition of market do not have an effect on significant to satisfaction work employees by partial 5) the competition of participative budget do not have an effect on significant to employees performance by partial, and 6) participative budget have an effect on significant to satisfaction employees work by partial.

**Keyword** : market competition intensity, participate budget, performance and work satisfaction.

