

ABSTRACT

Performance measurement in banking companies experiencing major changes in recent decades. Initially, asses of performance of the financial aspects consist of four main aspects, which are finance, customers, internal business process, and spending and growth. These changes have an impact in techniques that be implied on companies whom be triggers and resistors in management accounting. There are 13 factors on accounting management changes such as staff, cost, transparency, profitability, expectation of boards, incentive, theory agencies, support from information technology, quality of data, organization changes, environment, behavior control, and the last is attitude. The goal of this field study is to test empirically the effect of the 13 factors to management accounting changes.

The field study was conducted in Bank BTPN. Collecting data was using questioners whom be spread in Bank BTPN's 4 branches, there are Jakarta, Bekasi, Bogor and Semarang. The populations for this field study are middle managers and top managers in 4 branches of Bank BTPN that we stated above. We used self rating techniques. The replied had been collected 82 sets from the total 100. We used regressive method for testing the hypothesis.

The result of field study showed factors that could accelerate management accounts changes are support from information technology and expectation of board directors. Beside these two, attitude, behavior control and environment also support the changes in management account. While factors like staff, cost, profitability, quality of data, incentive, and theory agencies are not relevant to the changes of accounting management.

JEL Classification: M41, G21

Keywords: management accounting, accounting change, bank, field study