

ABSTRAK

Penelitian ini mempunyai tujuan untuk menguji pengaruh *competitor accounting*, *strategic costing* dan *customer accounting* terhadap kinerja organisasi pada koperasi di Daerah Istimewa Yogyakarta. Metode pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling* yang berpedoman pada rumus solvin. Jumlah sampel dalam penelitian ini adalah 100 responden dari koperasi di Daerah Istimewa Yogyakarta. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda, untuk uji hipotesis dengan uji t dan uji F. Alat uji data menggunakan software program IBM Statistical Package for Social Sciences (SPSS) versi 26. Hasil penelitian ini menunjukkan bahwa *competitor accounting*, *strategic costing* dan *customer accounting* berpengaruh positif terhadap kinerja organisasi

Kata kunci: *Strategic Management Accounting*, *Competitor Accounting*, *Strategic Costing*, *Customer Accounting*, Kinerja Organisasi

ABSTRACT

This study aims to examine the effect of competitor accounting, strategic costing and customer accounting on organizational performance in cooperatives in the Special Region of Yogyakarta. The sampling method was carried out using a purposive sampling method which was guided by the Solvin formula. The number of samples in this research was 100 respondents from cooperatives in the Special Region of Yogyakarta. The analytical method used in this research is multiple linear regression analysis, to test the hypothesis with the t test and F test. The data test tool uses the IBM Statistical Package for Social Sciences (SPSS) version 26 software program. The results of this research show that competitor accounting, strategic costing and customer accounting have a positive effect on organizational performance

Keywords: Strategic Management Accounting, Competitor Accounting, Strategic Costing, Customer Accounting, Organizational Performance