The Influence of Competitive Advantage Strategy Implementation and Total Quality Management (TQM) on Company Performance with Management Accounting Information Quality as a Moderating Variable (Empirical Study on State-Owned Enterprises in Ambon City)

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Article Info	ABSTRACT
	This study aims to examine the effect of the Application of Competitive Advantage Strategy and Total Quality Management on Company Performance with the Quality of Management Accounting Information as a moderating variable. This research uses a quantitative approach. The population in this study were State-Owned Enterprise Companies in Ambon City. The sample in this study were division / business unit managers and general managers, each of which was represented by 2 BUMNs. The results showed (1) Implementation of Competitive Advantage Strategy has a positive effect on company performance, (2) Total Quality Management has a positive effect on company performance, (3) Quality of Management Accounting Information cannot moderate the relationship of Implementation of Competitive Advantage Strategy on company performance, (4) Quality of Management Accounting Information cannot moderate the relationship of Total Quality Management on company performance.
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INTRODUCTION

The era of globalization and the development of the business world faces an uncertain level of competition. The Asean Free Trade Agreement (AFTA) which has been in effect since 2003 and the Asean Free Economic Agreement (AFEC) in 2010 have caused many countries in the world to compete to be able to market their products and services to all corners of the world without being limited by any obstacles. Coupled with various regional economic cooperation, it creates a strategic trade climate (strategic alliances), so that the competition that occurs is no longer competition between companies but has become competition between alliances (Hasan & Randi, 2020).

Every business owner certainly wants his company to grow. One thing that can support the growth of a company is good performance or work ability by each stakeholder.

The Influence of Competitive Advantage Strategy Implementation and Total Quality Management (TQM) on Company Performance with Management Accounting Information Quality as a Moderating Variable (Empirical Study on State-Owned Enterprises in Ambon City)- Pattinasarany, et al

1765 |P a g e

Performance is the result of quality and quantity achieved by an employee in carrying out his functions according to the responsibilities given to him. Every member in an organizational or company style who has good goal motivation will also have good work ability or performance. Therefore, work ability in a company is an important thing to be considered by a company leader in order to improve the work ability of his employees so that they can compete with other companies (Hermawati, 2023).

Company performance is very important in increasing competition because every business must implement strategies to win the competition and use resources effectively and efficiently to achieve the company's vision and mission. To achieve this goal, companies must improve their performance so that they can revise or irrelevant policies so that they can achieve more in the future.

It is not wrong then that in the 2021 performance report of the Ministry of SOEs, it is clearly stated that the level of SOE health is not yet satisfactory in terms of targets and achievements as shown in the following table:

Table 1. Targets and Performance Realization of the Ministry of State-Owned Enterprises

Performance Indicators	2020 Realization	2021 Target	2021 Realization
1	2	3	4
Syllabus Data	69%	69%	61.9%

Source: LAPKIN Ministry of State-Owned Enterprises 2021

The data in table 1 above shows that in 2021 the Ministry of SOEs did not achieve the expected performance target of 69% or down from the realization in 2020, which means that the performance of the Ministry of SOEs has not been fully satisfactory. When it was founded, most Indonesian SOEs focused their efforts on utilizing competitive advantages (competitive adventage) and improving the quality of resources and products owned by Indonesian SOEs to meet the needs of the people and to generate high income for the country's foreign exchange. The government's actions related to this, namely increasing added value and creating value from resources owned by the State through SOEs, turned out to not run smoothly and experienced various obstacles. The real obstacles that hinder the government's efforts include changes in the world economic order which is increasingly moving towards market globalization and the emergence of various technological innovations for new production that is increasingly efficient and competitive. These obstacles have changed the global, regional and domestic competition map and require SOEs to have higher competitiveness and be more professional and more transparent in their management.

One of the efforts to improve company performance is to increase the company's competitive advantage (Ramadhan, 2021). Competitive advantage is a collection of strategies to determine the superiority of a company from competition among other companies (Hardiani, 2020). Aryza et al., (2018) stated that companies try to produce and market goods and services with competitive strategies that create advantages over other companies (The success of a business can be achieved on condition that it has a competitive

The Influence of Competitive Advantage Strategy Implementation and Total Quality Management (TQM) on Company Performance with Management Accounting Information Quality as a Moderating Variable (Empirical Study on State-Owned Enterprises in Ambon City)- Pattinasarany, et al

1766 |P a g e

advantage that is continuously maintained, therefore the company's business strategy is also called a competitive advantage strategy.

Competitive advantage is an organization's advantageous position that makes it different from competitors in the market because of its special capabilities (Li et al., 2006, in Firdousi et al, 2018. Competitive advantage can be achieved in various ways, in the theory of competition there is a very famous theory from Porter (1980) namely the Porter Five Forces Model or Porter's five forces. Porter explains that companies actually do not only compete with companies that exist in the current industry, namely who are their direct competitors so that companies can be trapped in "competitor oriented". Porter's five forces that determine the characteristics of an industry are the intensity of competition between existing players, the threat of new entrants, the bargaining power of suppliers, the bargaining power of buyers, and the threat of substitute products.

There are several studies that show that competitive advantage strategies have a positive effect on company performance, including (Farida and Setiawan, 2022; Husaeni and Deriawan (2021). Elijah and Millicent (2018) in Ramadhan (2021) stated that competitive advantage has an effect on company performance, where company performance cannot be separated from the achievement of manager performance in carrying out their managerial duties. Several other studies also show a relationship between competitive advantage strategies and performance, including those conducted by Rahmawati et al, (2023); Asyhari et al., (2018); and Afiyati et al., (2019). They concluded that there is a significant positive effect between competitive advantage and MSME performance. This happens because competitive advantage is interpreted as the spearhead of company performance in market competition which is implemented by various strategies used to improve the performance of a business.

However, not all research results show a significant positive influence of competitive advantage on company performance, such as research conducted by Handayani and Wati (2020), which shows that competitive advantage strategies do have a positive but insignificant influence on business performance. Even research conducted by Bahren et al (2018) shows different results that competitive advantage has no effect on company performance.

In addition, it is believed that to win the competition, companies need to focus on quality or by implementing Total Quality Management (TQM), (Tsou, 2021). It has become a requirement for companies to be able to produce high-quality products and services in order to survive in tight business competition. The increasing purchasing power and supported by the increasing maturity of consumers both in terms of culture and knowledge, makes their demand for product and service quality also increase. Thus, to achieve high company performance, companies need continuous commitment and effort in terms of quality development. Quality is one of the main elements that influences and cannot be ignored in competition (Purba and Hutami 2015 in Yusman, 2022). As market coverage, demand and

market competition increase, maintaining and improving quality, and innovating become one of the challenging but very necessary things (Sil, et al 2018).

TQM is a vision that can only be achieved by companies through long-term planning, by preparing and implementing quality improvement plans that gradually lead the company towards fulfilling the vision, namely to the point where the following definition of TQM becomes a reality: A corporate culture characterized by increasing customer satisfaction through continuous improvement, in which all employees in the company actively participate (Dahlgaard, et al 1998 in Yusman 2022), and leading the company to achieve quality cost efficiency, encourage innovation, and improve company performance holistically. Therefore, most researchers have recognized the effectiveness and role of TQM implementation on company performance in various industries.

Research from Kumala and Widiyati (2020); and Pham (2020), also concluded that TQM variables have a significant positive influence on company performance, which means that companies can achieve better performance when implementing TQM practices.

On the other hand, there are other contradictory results, such as research by Mahmoud et al. (2019), which concluded that TQM has no significant effect on organizational performance. Another study by Firman et al. (2020) acknowledged that TQM has little impact when directly linked to company performance.

The contingency theory itself states that there is no management accounting system that can be applied universally. The effectiveness of implementing a system depends on the suitability between the system and the environment in which the system is implemented Fahrezi and Totok, (2024).

Things to note in Management Accounting Information are the quality of management accounting information whose implementation is greatly influenced by the accounting system adopted by management behavior. The quality of the use of management accounting information can be reflected in the use of accountability accounting, monitoring implementation, evaluation activities.

Thus, this study aims to analyze the effect of implementing Competitive Advantage Strategy on Company Performance, the effect of implementing Total Quality Management on company performance, to analyze the role of Management Accounting Information Quality in moderating the implementation of Competitive Advantage Strategy on Company Performance and to analyze the role of Management Accounting Information Quality in moderating Total Quality Management on Company Performance.

METHODS

Onquantitative research, researchers can determine only a few variables from the object being studied, and then can create an instrument to measure it. The data collection method used is a questionnaire. The results of the questionnaire will be measured using a Likert scale. After collecting data, the data obtained directly from the survey with a research instrument in the form of a questionnaire, after the data is collected, it will be tested first with the help

of SPSS. The population in this study is the population in this study are all regional companies/BUMDs domiciled in Ambon City. The sample in this study were division/business unit managers and general managers, each BUMN represented by 2 people. In determining the number of samples, Suharsimi (2021) stated that if the subjects are less than a hundred, it is better to take all of them, so this study uses the census method. The reason for choosing a general manager or manager is because they are seen as having direct responsibility related to the variables

The data analysis method used in this research is Multiple Linear Regression Analysis using the Statistical Product and Service Solution (SPSS) 20 tool. There are several stages of testing, namely, first data quality testing, second reliability testing, then conducting classical assumption testing, third hypothesis testing, and finally determination coefficient testing.

RESULTS AND DISCUSSION

Instrument Test
A research instrument is said to be good if it meets the three main requirements, namely: 1) valid, 2) reliable and 3) practical (Cooper and Schindler, 2006). Validity testing is carried out to determine whether the measuring instrument that has been designed in the form of a questionnaire can actually carry out its function.

Validity testing
As explained in the research methodology, to see whether a measuring instrument is valid or not, a statistical approach is used, namely through the significance value of the correlation coefficient of the question item score with the total score and if the correlation coefficient is > 0.30 then the statement is declared valid (Kaplan-Saccuzza: 1993).

Table 2. Results of Validity Test of Questionnaire for Competitive Advantage Strategy Variable

Item No.	Validity index	Critical value	Information
Item 1	.653**	0.30	Valid
Item 2	.656**	0.30	Valid
Item 3	.630**	0.30	Valid
Item 4	.749**	0.30	Valid
Item 5	.643**	0.30	Valid
Item 6	.543**	0.30	Valid
Item 7	.712**	0.30	Valid
Item 8	.681**	0.30	Valid
Item 9	.712**	0.30	Valid
Item 10	.681**	0.30	Valid
Item 11	.587**	0.30	Valid
Item 12	.647**	0.30	Valid
Item 13	.593**	0.30	Valid
Item 14	.636**	0.30	Valid
Item 15	.520**	0.30	Valid
Item 16	.566**	0.30	Valid

Source: Data processed from research results, 2024

Table 3.Results of the Validity Test of the Total Quality Management Variable Questionnaire

Item No.	Validity index	Critical value	Information
Item 17	.692**	0.30	Valid
Item 18	.830**	0.30	Valid
Item 19	.860**	0.30	Valid
Item 20	.897**	0.30	Valid
Item 21	.697**	0.30	Valid
Item 22	.727**	0.30	Valid
Item 23	.584**	0.30	Valid
Item 24	.419**	0.30	Valid
Item 25	.554**	0.30	Valid
Item 26	.787**	0.30	Valid
Item 27	.777**	0.30	Valid
Item 28	.731**	0.30	Valid

Item No.	Validity index	Critical value	Information
Item 49	.529**	0.30	Valid
Item 50	.843**	0.30	Valid
Item 51	.787**	0.30	Valid
Item 52	.621**	0.30	Valid
Item 53	.738**	0.30	Valid
Item 54	.771**	0.30	Valid
Item 55	.834**	0.30	Valid
Item 56	.845**	0.30	Valid
Item 57	.823**	0.30	Valid
Item 58	.850**	0.30	Valid
Item 59	.751**	0.30	Valid
Item 60	.637**	0.30	Valid
Item 61	.704**	0.30	Valid
Item 62	.600**	0.30	Valid
Item 63	.673**	0.30	Valid
Item 64	.659**	0.30	Valid
Item 65	.727**	0.30	Valid
Item 66	.540**	0.30	Valid
Item 67	.573**	0.30	Valid
Item 68	.762**	0.30	Valid
Item 69	.760**	0.30	Valid
Item 70	.797**	0.30	Valid
Item 71	.795**	0.30	Valid
Item 72	.593**	0.30	Valid
Item 73	.540**	0.30	Valid
Item 74	.573**	0.30	Valid
Item 75	.658**	0.30	Valid

Item 76	.689**	0.30	Valid
Item 77	.660**	0.30	Valid
Item 78	.705**	0.30	Valid
Item 79	.697**	0.30	Valid
Item 80	.762**	0.30	Valid
Item 81	.564**	0.30	Valid

Source: Data processed from research results, 2024

Table 4. Results of the Validity Test of the Questionnaire for the Management Accounting Information Quality Variable

Item No.	Validity index	Critical value	Information
Item 29	.855**	0.30	Valid
Item 30	.837**	0.30	Valid
Item 31	.857**	0.30	Valid
Item 32	.897**	0.30	Valid
Item 33	.803**	0.30	Valid

Source: Data processed from research results, 2024

Table 5. Results of the Validity Test of the Company Performance Variable Questionnaire

Item No.	Validity index	Critical value	Information
Item 34	.706**	0.30	Valid
Item 35	.671**	0.30	Valid
Item 36	.620**	0.30	Valid
Item 37	.651**	0.30	Valid
Item 38	.733**	0.30	Valid
Item 39	.735**	0.30	Valid
Item 40	.707**	0.30	Valid
Item 41	.524**	0.30	Valid
Item 42	.508**	0.30	Valid
Item 43	.620**	0.30	Valid
Item 44	.524**	0.30	Valid
Item 45	.508**	0.30	Valid
Item 46	.620**	0.30	Valid
Item 47	.558**	0.30	Valid
Item 48	.703**	0.30	Valid

Source: Data processed from research results, 2024

From the four tables above, the statements about competitive advantage strategies, Total Quality Management, Management Accounting Information Quality and company performance using the balanced scorecard all meet the validity requirements because the correlation coefficient is > 0.30, so it can be continued for further testing.

The Influence of Competitive Advantage Strategy Implementation and Total Quality Management (TQM) on Company Performance with Management Accounting Information Quality as a Moderating Variable (Empirical Study on State-Owned Enterprises in Ambon City)- Pattinasarany, et al

1771 |P a g e

Reliability Testing

To see whether a measuring instrument is reliable or not, a statistical approach is used, namely through the reliability coefficient and if the reliability coefficient is not less than 0.70 (Kaplan-Saccuzza: 1993) then overall the statement is declared reliable.

Table 6. Results of the Reliability Test of the Research Variable Questionnaire

Variables	Reliability Index	Critical value	Information
Competitive Advantage Strategy	0.893	0.70	Reliable
Total Quality Management	0.908	0.70	Reliable
Quality of Management Accounting Information	0.904	0.70	Reliable
Company performance	.975	0.70	Reliable

Source: Data processed from research results, 2024

From the results of the tests conducted on the variables of competitive advantage strategy, total quality management, quality of management accounting information, and company performance, the significance value of the reliability coefficient was > 0.70 so that the statement was declared reliable.

Classical Assumption Test
Multicollinearity Test

Before hypothesis testing is carried out, the classical assumptions underlying the use of multiple regression model equations will be tested so that the data to be used in hypothesis testing is free from possible deviations from classical assumptions, namely being unbiased and having minimum variance.

Table 7. Multicollinearity Test Results

Model		Tolerance	VIF
1	(Constant)		
	Competitive Advantage Strategy	.111	9,036
	Total Quality Management	.135	7,419
	Quality of Management Accounting Information	.548	1,826

a. Dependent Variable: Company Performance

Source: SPSS 22.0 output results attachment

From the table above, it is known that the tolerance value of the four independent variables is greater than 0.10 and the VIF value of each variable is less than 10. This indicates that there is no strong correlation between the independent variables in the regression model and it is concluded that there is no multicollinearity problem among the independent variables in the regression model formed.
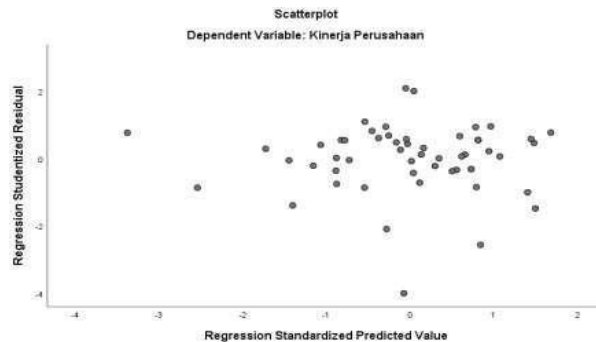
Heteroscedasticity Test

Figure 1 Scatter Plot of Heteroscedasticity Test Results
Source: SPSS 22 output results attachment

From the scatterplot image above, it can be seen that the points are spread randomly and are spread both above and below the number 0 on the Y axis. Thus it can be concluded that there is no heteroscedasticity. Based on the results of the classical assumption test above, it can be said that the multiple regression analysis model has met all the classical assumptions of OLS (Ordinary Least Square) because it is free from symptoms of normality, multicollinearity and heteroscedasticity.

Normality Test

Figure 2 Plot of Normality Test Results
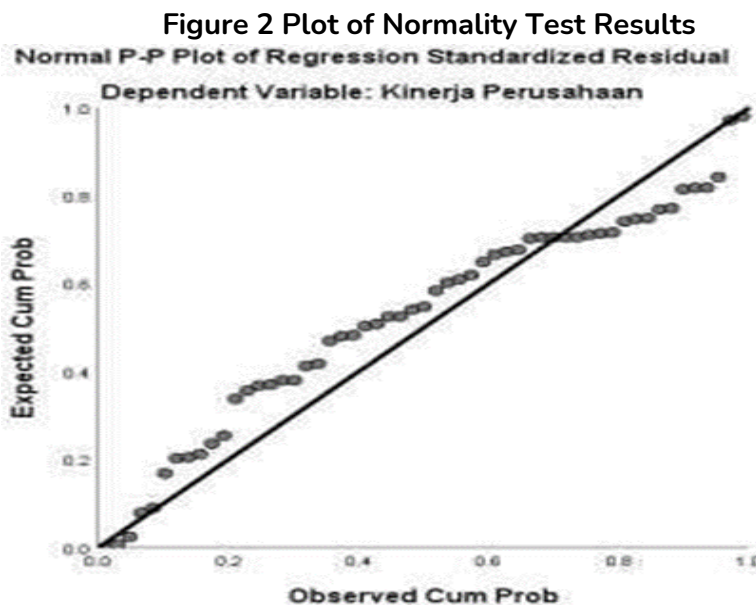
Source: SPSS 22 output results attachment.

In the normal plot image display, the points are seen spreading following the direction of the diagonal line. This graph shows that the regression model meets the assumption of normality.

Hypothesis Test Analysis

Table 8. Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.636	7,807		.081	.935
	Competitive Advantage Strategy	1.386	.368	.459	3,766	.000
	Total Quality Management	1,604	.420	.422	3,818	.000
	Moderation1KIAM_SKB	-.028	.084	-.365	-.337	.738
	Moderation2KIAM_TQM	.023	.108	.221	.211	.833

Dependent Variable: Company Performance
Source: SPSS 22.0 output results attachment

Based on the calculation results in table 4.23 above, the form of the multiple linear regression equation is obtained as follows:

$Y = 0.636 + 1.386X1 + 1.604X2 - 0.028XI*Z + 0.023X2*Z + \varepsilon$

This model can be interpreted as follows:

1. The constant value of 0.636 states that if the independent variables (competitive advantage strategy, total quality management and quality of management accounting information) are considered constant or have a value of 0, then Company Performance (Y) will decrease by 0.636.
2. The regression coefficient for variable X1 is positive, indicating a unidirectional relationship between competitive advantage strategy (X1) and company performance (Y). The positive regression coefficient of variable X1 means that the implementation of competitive advantage strategy will improve company performance (Y).
3. The regression coefficient for variable X2 is positive, indicating a unidirectional relationship between total quality management (X2) and company performance (Y). The regression coefficient of variable X2 means that the implementation of total quality management carried out by the company will improve company performance.
4. The next test is to interpret the results of processing the moderation variables. Previously, Hypothesis 3 stated that KIAM moderates the effect of SKB on Company Performance. Based on the processing data in table 4.20, the sig value (p-value) of 0.738 is greater than 0.05 (0.738> 0.05), thus stating that KIAM does not have a significant effect in moderating the relationship between SKB and Company Performance. Referring to the results of the analysis, hypothesis 3 is not supported.
5. As for hypothesis 4, it states that there is a role of KIAM in moderating the influence of TQM on Company Performance. In table 8, the interaction of TQM with KIAM shows a sig value (p-value) of 0.833 which is greater than 0.05 (0.833> 0.05) so that it can be stated that KIAM does not have a significant effect in moderating the relationship between TQM

and Performance. Thus, based on the results of the analysis, it states that hypothesis 4 cannot be supported.

Coefficient of Determination

Table 9. Results of the Determination Coefficient (R2)

Model Summaryb				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.957a	.916	.911	8.18251
a. Predictors: (Constant), Total Quality Management, Management Accounting Information Quality, Competitive Advantage Strategy				
b. Dependent Variable: Company Performance				

Source: SPSS 22.0 output results attachment, 2024

In the table above, the coefficient of determination (R Square) is 0.916, meaning that 91.6% of company performance can be influenced by competitive advantage strategies, total quality management and accounting information. While the remaining (100% - 91.6%) = 8.4% can be influenced by other variables not examined in this study.

Discussion

The Influence of Excellence Strategy on Company Performance

Based on the results of the regression coefficient test of the influence of competitive advantage strategy on company performance, it can be seen that competitive advantage strategy has a significant positive effect on company performance. This means that the implementation of competitive advantage strategy has a significant effect on performance. Therefore, it can be stated that the first hypothesis stating that competitive advantage strategy has a significant positive effect on company performance is accepted.

According to Hardiani's research (2019), competitive advantage is interpreted as an important factor to be able to carry out business competition which is implemented by various strategies used by a company to continue to have strong competitiveness and be able to improve the business system continuously. RBV theory shows that an organization can achieve a sustainable competitive advantage if it can utilize its internal resources against its competitors in a market orientation that can affect performance (Rahmawati et al., 2022). This theory interprets that by utilizing resources can improve business performance and be able to compete competitively until the goals of the business can be achieved (Hashmi, 2002). Resources are important factors for, effectiveness and work productivity. RBV emphasizes that resources are valuable when they enable companies to understand or implement strategies that improve efficiency and effectiveness. RBV helps company managers understand why competencies can be considered the most important assets of the company and, at the same time, to appreciate how these assets can be used to improve business performance and are very important for the success of the company (Madhani, 2010).

The results of testing this variable support previous research conducted by Rahmawati et al., (2023); Asyhari et al., (2018); and Afiyati et al., (2019); Farida and Setiawan, 2022; Husaeni and Deriawan (2021), that the success of implementing a competitive strategy does not depend on the company's generic strategy but is also an effective strength factor that influences better company performance.

The Influence of Total Quality Management on Company Performance
Based on the results of the regression coefficient test of the influence of total quality management on company performance, it can be seen that TQM has a positive and significant effect on performance. This means that the implementation of total quality management has a significant effect on company performance. Therefore, it can be stated that the second hypothesis stating that total quality management has a significant positive effect on company performance is also accepted.

RBV theory concludes that companies that use potential resources and produce valuable capabilities will achieve business success. RBV theory reveals that TQM is an important element that contributes to improving product quality and improving company performance (Ali et al. 2020). Based on the RBV view, strategic capabilities include TQM, entrepreneurial orientation, market orientation which are key internal resources to improve performance and create competitive advantage (Gupata, 2018).

The RBV theory in relation to the TQM system is an influential factor in improving the quality of products and services so that it can also have an impact on increasing business performance (Asad et al., 2020).

With the implementation of total quality management, the company will try to control the quality in the company's operational activities, starting from the quality of its human resources and the quality of the products provided. So that with the implementation of total quality management can optimize the costs that need to be incurred.

The results of testing this variable support previous research conducted by Kumala and Widiyati (2020); and Pham (2020), with the results that the implementation of high TQM in a company can have a positive effect on managerial performance.

The Influence of Management Accounting Information Quality that Moderates Competitive Advantage Strategy on Company Performance
The results of the analysis show that the proposed hypothesis is proven to be unsupported. The hypothesis states that the variable Quality of Management Accounting Information moderates the Effect of Competitive Advantage Strategy Implementation on Company Performance. The moderating variable which is the interaction between SKB and KIAM turns out to be insignificant, so it can be said that the KIAM variable is not a moderating variable. This is as stated in the Contingency Theory proposed by Fiedler (1967) which states that there is no management accounting system that can be applied universally. The effectiveness

of implementing a system depends on the suitability between the system and the environment in which the system is applied (Otley, 1980).

Based on contingency theory, the performance measurement system and socialization process need to be generalized by considering organizational and situational factors such as individual behavior (cooperation/interdependence) so that they can be applied effectively in companies.

The use of the concept of fit in contingency theory shows the level of fit between contextual factors (contingency) and MAS will enable managers to improve company performance. The results of this study are not in line with previous studies conducted by Sani & Andriany, 2020, Siregar, 2018; Latifah et al, 2021 stated that the Quality of Management Accounting Information is a variable that supports or moderates competitive strategy.

The Influence of Management Accounting Information Quality that Moderates Total Quality Management on Company Performance

The results of the analysis show that the proposed hypothesis is proven to be unsupported. The hypothesis states that the variable Quality of Management Accounting Information moderates the Effect of Total Quality Management Implementation on Company Performance. The moderating variable which is the interaction between TQM and KIAM turned out to be insignificant, so it can be said that the KIAM variable is not a moderating variable. This is in line with what Budi Ibrahim (2000) said that instilling a TQM culture in an organization is indeed not easy because of the heterogeneity of the background of organizational members in terms of education, experience, culture and traditions of values brought along. The implementation of TQM is more emphasized to meet customer needs or focus on customers and continuous improvement so that employee involvement and empowerment are still rarely done. Therefore, communication between superiors and subordinates at the Ambon Representative/Branch BUMN must be improved and there needs to be a commitment from top management in terms of employee involvement and empowerment.

The results of this study are not in line with the research of Chenhall & Morris, (1986), a good IAM has the characteristics of broadscope, timeliness, aggregation, and integration. A system that has these characteristics can be considered effective in presenting relevant and accurate information for TQM implementation.

The results of this study are also in line with the research of Hardika & Putra, 2016 which states that the regression coefficient of the moderation variable (interaction between TQM and the characteristics of management accounting information) of the results of the regression model obtained TQM has an effect on company performance when moderated by the characteristics of management accounting information (Hardika & Putra, 2016).

The Influence of Competitive Advantage Strategy Implementation and Total Quality Management (TQM) on Company Performance with Management Accounting Information Quality as a Moderating Variable (Empirical Study on State-Owned Enterprises in Ambon City)- Pattinasarany, et al

1777 |P a g e

CONCLUSION

From the research results, the following conclusions can be drawn:The implementation of a competitive advantage strategy (X1) has a positive effect on company performance (Y), meaning that the implementation of a competitive advantage strategy will improve company performance (Y). *Total quality management*(X2) has a positive effect on company performance (Y), meaning that the implementation of total quality management carried out by the company will improve company performance. The quality of Management Accounting Information does not have a significant influence in moderating the relationship between Competitive Advantage Strategy and Company Performance. The quality of management accounting information does not have a significant influence in moderating total quality management on performance.

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