

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh horison skema turnamen terhadap kinerja, pengaruh informasi kinerja relatif terhadap kinerja, dan pengaruh moderasi informasi kinerja relatif pada hubungan horison skema turnamen terhadap kinerja. Penelitian ini merupakan studi eksperimen laboratorium dengan desain faktorial 3x2 antarsubjek. Partisipan berasal dari mahasiswa Akuntansi S1 Fakultas Ekonomika dan Bisnis di Universitas Gadjah Mada (UGM) sebanyak 75 mahasiswa. Hasil penelitian menunjukkan bahwa horison skema turnamen periode hibrida meningkatkan kinerja lebih besar dibandingkan turnamen periode berulang dan turnamen periode tunggal, serta informasi kinerja relatif positif meningkatkan kinerja lebih besar daripada informasi kinerja relatif negatif. Informasi kinerja relatif ditemukan tidak mempengaruhi hubungan horison skema turnamen terhadap kinerja.

Kata kunci: horison turnamen, periode turnamen, informasi kinerja relatif, kinerja.

ABSTRACT

This study aims to examine the effect of tournament scheme horizon on performance, the effect of relative performance information to performance, and the moderating effect of relative performance information on the tournament scheme horizon relationship to performance. This research is a laboratory experimental study with 3x2 factorial design between subjects. Participants came from accounting students from the Faculty of Economics and Business at Universitas Gadjah Mada (UGM) as many as 75 students. The results show that hybrid period tournament horizon improves performance greater than repeated period tournament and grand period tournament, and positive relative performance information improves performance greater than negative relative performance information. Relative performance information was found not affect the tournament scheme horizon relationship to performance.

Keywords: *tournament horizon, tournament periods, relative performance information, performance.*