

## **ABSTRACT**

*This study aimed to examine the effect of management control system and style of leadership on organizational performance in the regional work units Rokan Hulu. Variable management control system uses the concept of the liver's of control (Simons, 1995) consists of 4 (four) systems are: system of beliefs (beliefs system), system boundaries (boundary system), control system diagnostics (diagnostic control system), and control system interactive (interactive control system). Collecting data using a survey method, with the questionnaire as a research instrument.*

*Data were analyzed using multiple linear analysis. The results of this study indicate that management control system based on the system of beliefs (beliefs system), system boundaries (boundary system), control system diagnostics (diagnostic control system), and interactive control system (interactive control system), as well as leadership styles affect organizational performance.*

**Keywords** : *Management Control Systems, levers of control, Leadership Style and Organizational Performance*

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian manajemen dan gaya kepemimpinan terhadap kinerja organisasi di Satuan Kerja Perangkat Daerah Kabupaten Rokan Hulu. Variabel sistem pengendalian manajemen menggunakan konsep *lever's of control* (Simons, 1995) terdiri dari 4 (empat) sistem yaitu: sistem keyakinan (*beliefs system*), sistem batasan (*boundary system*), sistem pengendalian diagnostik (*diagnostic control system*), dan sistem pengendalian interaktif (*interactive control system*). Pengumpulan data menggunakan metode survei, dengan kuesioner sebagai instrumen penelitian.

Data dianalisis menggunakan analisis linier berganda. Hasil penelitian ini menunjukkan bahwa sistem pengendalian manajemen berdasarkan sistem keyakinan (*beliefs system*), sistem batasan (*boundary system*), sistem pengendalian diagnostik (*diagnostic control system*), dan sistem pengendalian interaktif (*interactive control system*), serta gaya kepemimpinan mempengaruhi kinerja organisasi.

**Kata kunci** : Sistem Pengendalian Manajemen, *Levers of control*, Gaya Kepemimpinan, dan Kinerja Organisasi