

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian manajemen (SPM) dan gaya kepemimpinan terhadap kinerja organisasi pada pemerintah daerah Kabupaten Bantul. Variabel SPM menggunakan *lever's of control* (LOC) yang diperkenalkan Simon (1995), yang terdiri dari 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 menggunakan instrumen penelitian berupa kuesioner. Analisis data menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa SPM berdasarkan sistem batasan (*boundary system*) dan sistem pengendalian interaktif (*interactive control system*) tidak berpengaruh terhadap kinerja organisasi, sedangkan sistem keyakinan (*beliefs system*) dan sistem pengendalian diagnostik (*diagnostic control system*) berpengaruh terhadap kinerja organisasi. Untuk variabel gaya kepemimpinan berpengaruh terhadap kinerja organisasi.

Kata kunci: Sistem Pengendalian Manajemen, *Levers of Control*, Gaya Kepemimpinan, Kinerja Organisasi.

ABSTRACT

This study aims to examine the effect of management control system (SPM) and the styles of leadership to organizational performance in the local district government of Bantul. Variable SPM using the lever's of control (LOC) introduced Simon (1995), which consists of a beliefs system, boundary system, diagnostic control system, and an interactive control system. The researcher collects the data by using a survey method which is a questionnaire research instruments. The researcher analyzes the data by using multiple linear regression analysis. The results shows that the SPM based system limits system and interactive control systems does not affect the performance of the organization, while the system of beliefs and diagnostic control system effect on the performance of the organization. Furthermore the leadership style variable give an effect on organizational performance.

Keywords: Management Control Systems, the Lever's of Control, Leadership Style, Organizational Performance.