

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian manajemen (SPM), budaya organisasi dan gaya kepemimpinan terhadap kinerja organisasi pada Satuan Kerja Perangkat Daerah Kabupaten Sleman. Variabel SPM terdiri dari sistem keyakinan, sistem batasan, sistem pengendalian diagnostik, dan sistem pengendalian interaktif, menggunakan *lever's of control* (LOC) yang diperkenalkan Simon (1995). 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 dan sistem pengendalian interaktif tidak berpengaruh terhadap kinerja organisasi, demikian juga dengan budaya organisasi. Sedangkan sistem keyakinan dan sistem pengendalian diagnostik berpengaruh terhadap kinerja organisasi. Gaya kepemimpinan juga berpengaruh terhadap kinerja organisasi.

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

ABSTRACT

This study aims to examine the effect of management control system, organizational culture and the leadership styles of the performance of local government organization in Sleman Regency. Variable SPM which consists of a system of beliefs (beliefs system), system boundaries (boundary system), control system diagnostics, and a interactive control system using the lever's of control (LOC) introduced Simon (1995). The collecting data using a survey method which is a questionnaire research instruments. Analysis of data is using multiple linear regression analysis. The results show that the SPM based system limits system (system boundary) and interactive control system does not affect the performance of the organization, such as organizational culture. While the system of beliefs (beliefs system) and control system diagnostics effect on the performance of the organization. Furthermore, leadership styles effect on organizational performance.

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