

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian manajemen (SPM) terhadap kinerja organisasi pada Bank Perkreditan Rakyat Kabupaten Sleman. 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 (*diagnostik control system*), dan sistem pengendalian interaktif (*interactive control system*). Pengumpulan data menggunakan instrumen penelitian berupa kuesioner. Analisis data menggunakan analisis regresi liner berganda. Hasil penelitian menunjukkan bahwa SPM berdasarkan sistem keyakinan (*beliefs System*) berpengaruh terhadap kinerja organisasi, sedangkan sistem batasan (*boundary system*), sistem pengendalian diagnostik (*diagnostik control system*), dan sistem pengendalin interaktif (*interkatif control system*) tidak berpengaruh terhadap kinerja organisasi.

Kata kunci: Sistem Pengendalian Manajemen, *Levers of control*, kinerja organisasi

ABSTRACT

This study aimed to examine the effect of management control system (MCS) against the performance of the organization in Rural Bank Sleman. Variable SPM uses Lever's Of Control (LOC) that diperenalkan Simon (1995), which consists of a system of beliefs (beliefs system), system boundaries (boundary system), control system diagnostics (diagnostic control system), and a control system interactive (interactive control system). Data collection using research instruments such as questionnaires. Analysis of data using multiple linear regression analysis. The results showed that the SPM based system of beliefs (beliefs System) effect on the performance of the organization, while the system boundaries (boundary system), control system diagnostics (diagnostic control system), and interactive pengendalin system (interkatif control system) does not affect the organization's performance.

Keywords: *Management Control Systems, levers of control, organizational*