

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian manajemen (SPM) dan budaya organisasi terhadap kinerja organisasi pada pemerintah daerah Provinsi Daerah Istimewa Yogyakarta. 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 keyakinan (*beliefs system*) dan sistem pengendalian interaktif (*interactive control system*) tidak berpengaruh terhadap kinerja organisasi, sedangkan sistem batasan (*boundary system*) dan sistem pengendalian diagnostik (*diagnostic control system*) berpengaruh terhadap kinerja organisasi. Untuk variabel budaya organisasi tidak berpengaruh terhadap kinerja organisasi.

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

ABSTRACT

This study aimed to examine the effect of management control systems (MCS) and organizational culture on organizational performance in local government at special region of Yogyakarta Province. Variable SPM using lever's of control (LOC) which introduced Simon (1995), which consists of beliefs system, boundary system, diagnostic control system, interactive control system. Collecting data using the survey method using a questionnaire research instrument. Analysis of data using multiple linear regression analysis. The results showed that the SPM is based on belief system and interactive control system does not affect the performance of the organization, while the boundary system and diagnostic control system affect the performance of the organization. For organizational culture variables do not affect the performance of the organization.

Keywords: Management Control System, Levers of Control, Organizational Culture, Organizational Performance.