

ABSTRACT

The Impact of Public Accountability and Management Control System to Organizational Performance with Organizational Culture as a Moderating Variable (Study on Regional Secretariat South Tangerang City)

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Organizational performance is a result achieved by the organization in fulfilling its obligations according to certain criteria that apply to certain tasks and functions. This study aims to determine the effect of X_1 on Y (H_1), X_2 on Y (H_2), X_1 for Y with organizational culture as moderation (H_3), and X_2 on Y with organizational culture as moderation (H_4).

The research method used is quantitative with an associative approach. The method of analysis uses multiple linear regression with data collection through questionnaires. The results showed that (H_1) has a value of $t_{count} > t_{table}$ ($6,840 > 2,007$), and value (Sig.) $<$ criteria ($0,000 > 0,050$), with a K_d of 0,474, which means that X_1 has an influence on Y by 47,4%. (H_2) has a value of $t_{count} > t_{table}$ ($12,637 > 2,007$), and value (Sig.) $<$ criteria ($0,000 > 0,050$), with a K_d of 0,754. Which means that X_2 has an influence to Y by 75,4%. (H_3) has a value (Sig.) Z on $Y <$ criteria ($0,002 < 0,050$), has a value (Sig.) interaction X_1 with $Z <$ criteria ($0,022 < 0,050$), difference in value R-Square of 0,175. Which means that organizational culture is a moderating variable that can strengthens the relationship between X_1 and Y of 15,5%. (H_4) has a value (Sig.) Z on $Y <$ criteria ($0,028 < 0,050$), has a value (Sig.) interaction X_2 with $Z >$ criteria ($0,081 > 0,050$), Which means that organizational culture is a not moderating variable that can strengthens the relationship between X_2 and Y . So it can be concluded X_1 and X_2 partially affect Y , and organizational culture is a moderating variable that can partially strengthen the relationship between X_1 on Y . and organizational culture is a not moderating variable that can partially strengthen the relationship between X_2 on Y .

Keywords: Organizational Performance, Public Accountability, Management Control Systems, Organizational Culture

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