STUDY OF MANAGEMENT CONTROL SYSTEM, ORGANIZATIONAL CAPACITY, ORGANIZATION CULTURE AND PERFORMANCE OF MANUFACTURING COMPANY IN THE CITY AND BEKASI REGENCY

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ABSTRACT

This study aims to test and prove empirically the influence of management control system (SPM) on organizational capability, the relationship management control system to organizational capability with organizational culture as a moderating variable, management control system to company performance and organizational capability to the performance of manufacturing companies in the City and Regency of Bekasi.

The research method used is quantitative descriptive method with correlation approach, sampling technique in this research by using side perposive technique that is sampling technique using certain criterion with sample of Chief Financial Officer (CFO) and assistant (CFO), financial manager and assistant manager Finance as well as accounting manager and accounting assistant manager and controller manufacturing company in the city and district of Bekasi. The conclusion of this research is management control system has positive and significant effect to organizational capability, management control system has negative effect and insignificant to organizational capability with organizational culture as moderating variable, management control system has a significant positive effect on company performance and organizational capability have positive and significant effect to organizational performance.

Keywords: Management Control System, Organizational Capability, Organizational Culture And Organizational Performance.