

ABSTRACT

Olivia Veronica, Effect of Responsibility Accounting Implementation against Effectiveness Cost Control, (under the guidance of Mrs. Kusmawati., SE, M.Si., Ak).

This study aims to determine whether there is any effect of the application of accounting of the effectiveness of cost control. sample in this study is a manufacturing company registered in Disperindag Palembang. The method used was purposive sampling with 28 manufacturing companies and 61 respondents.

Hypothesis testing using regression analysis with SPSS version 17.0. The test results showed that the first hypothesis (H1) which states that the Organizational Structure Impact Effectiveness Against Cost Control, accepted. Second Hypothesis (H2) stated the Budget Control Cost Effectiveness alias to, accepted. Thrid Hypothesis (H3) states affect Responsibility Accounting Reports Cost Control Effectiveness, rejected.

Keywords: Responsibility Accounting, Organizational Structure, Budget, Responsibility Accounting Reports, Cost Control Effectiveness.