

ABSTRACT

This study was aimed to examine the effect of management control systems on company performance to organizational culture as moderate variable. The population in this study were incorporated finance company located in the city of Palembang. The research sample is obtained by 40 finance. The test results showed that the first hypothesis (H1) management control system did not affect the company's performance this is because the finance company in the city of Palembang was not significantly implementing management control systems. The second hypothesis (H2) suggested that organizational culture moderated the relationship management control systems on company performance was declined due to low level of organizational culture in the company's finance employees resulting in more think to slow down

Keywords : management control systems, company performance, and organizational culture