

ABSTRACT

STEPHANIE BEAUTY, The Relationship Between Management Control System With dysfunctional behavior: Moderating Variables For National Culture. (under the guidance of Mrs. Mutiara Maimunah, SE., M.Si., Ak)

This study aims to prove the allegations that national culture may moderate the relationship between management control systems with dysfunctional behavior. This research was conducted by survey through a questionnaire as a tool for distributing aid to obtain research data. The object of this study was the headmaster and head of the administrative staff at private high schools in the city of Palembang. The number of final samples were subjected to experiments, as many as 40 principals and 40 head of administrative staff. Samples determined by using purposive sampling method. This study uses the help of the program Statistical Package for the Social Science (SPSS) version 13.00.

The analysis begins with descriptive statistics, testing, testing the validity and reliability by using Pearson product moment method. After that followed a classic test of this assumption. Testing the hypothesis using multiple regression analysis method. Test results show that the first hypothesis (H1) which states that there is a relationship between budget participation with dysfunctional behavior, acceptable. The second hypothesis (H2) which states that there is a positive relationship between reliance on accounting performance measures with dysfunctional behavior, rejected. The third hypothesis (H3) which states that there is a positive relationship between the standard operating procedures to the behavior of standard operating procedures with dysfunctional behavior, acceptable. The fourth hypothesis (H4) which states that national culture moderates the relationship between management control systems with dysfunctional behavior, rejected.

Keywords: Management Control Systems, Budget Participation, Reliance On Accounting Performance Measurement, Standard Operating Procedures, dysfunctional behavior, the National Culture