

ABSTRACT

This study aimed to examine the effect of the application of accounting for cost control. The population in this study is a manufacturing companies which is located in the Palembang yellow pages. Samples were determined by using purposive sampling. The research sample was obtained by 10 companies. Hypothesis testing using multiple regression analysis with SPSS ver. 15.0. Test results show that the first hypothesis (H1) states that organizational structure affects cost control, rejected. The second hypothesis (H2) stated that the budget effect on controlling costs, declined. The third hypothesis (H3), which states that the accounting statements affect cost control, acceptable.

Keywords: Accounting accountability, organizational structure, budgets, accounting reports, and cost control.