PENGARUH KETIDAKPASTIAN LINGKUNGAN TERHADAP KARAKTERISTIK SISTEM AKUNTANSI MANAJEMEN DENGAN LOCUS OF CONTROL SEBAGAI VARIABEL MODERATING PADA PT. TELEKOMUNIKASI DIVRE V JAWA TIMUR DI SURABAYA

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ABSTRACT

Today's technology revolution has hit all areas of human activity in this world. In the business world in particular, the technological revolution has caused tremendous changes in competition, production, marketing and human resources management. The nature of the sharp competition will become a serious problem for the company. This happens because the business environment has undergone a marked change with increased environmental uncertainty, and thus more difficult in the planning and control activities. This study aimed to investigate the influence of environmental uncertainty variable interactions on the characteristics of management accounting system in PT. Singapore Telecommunications with a locus of control as moderating variables.

Population in this research are about 37 middle-level managers, lower-level managers of PT. Telecommunications DIVRE V timar Java, Surabaya. This research technique using census techniques, which means the number of members sampled the whole population research. The analysis used is multiple linear regression analysis interactions. Test statistic is the F test to determine the influence simultaneously and t test to determine the effect of partial.

The result using SPSS Release 13.0 for Windows is known for the interaction between environmental uncertainty with the locus of control in influencing the characteristics of management accounting systems. To test M is known environmental uncertainty, locus of control and interaction (X1.X2) simultaneously influence the characteristics of management accounting systems. T test unknown environmental uncertainty, locus of control and interaction (X1.X2) has a significant effect on the variable characteristics of management accounting systems.

Keywords: environmental uncertainty, locus of control and characteristics of management accounting system