ABSTRACT

The goal of this research is to expose whether (1) there is a significant influence of nine elements of management control systems that joint for organizational effectiveness of KP PBB, and (2) which ones has the most influence in it.

The technique used to gather the information and data is questioner and interview. This research involves 83 respondents such as the chief of KP PBB and chief division of KP PBB Kanwil IX Jawa Timur, multi-linear regression as the model of analysis. To test the first hypothesis, that claims if there is a significant influence of nine element of management control systems that joint for organizational effectiveness of KP PBB, is using F-test. The second hypothesis, that claims the program formulation has most influencing in organizational effectiveness of KP PBB, uses t-test. To comprehend that multi-linear regression model has match the classical assumption, perform econometric evaluation.

The result of this research is that first hypothesis was reject, because not all of the independent variable is significant. However, the second hypothesis was fail to reject accepted. The program formulation has dominant influence in organizational effectiveness of KP PBB.

Key words: Management Control Systems, the elements of Management Control Systems, organizational effectiveness.