

RINGKASAN

Pengaruh Anggaran dan Karakteristik Laporan Terhadap Efektifitas Pengendalian Manajemen Para Manajer di PT. (Persero) Pelabuhan Indonesia III

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Organisasi memulai kegiatannya untuk mencapai tujuan dengan melakukan proses perencanaan. Salah satu alat untuk perencanaan dalam pencapaian tujuan adalah anggaran. Anggaran mempengaruhi pencapaian tujuan.

Untuk meningkatkan probabilitas pencapaian tujuan organisasi dibentuk pusat pertanggungjawaban, agar dapat memantau hasil kerja pusat pertanggung-jawaban, diperlukan laporan.

Pengendalian Manajemen yang efektif adalah yang mampu memotivasi anggota untuk mencapai tujuan, PT. (Persero) Pelabuhan Indonesia III dituntut untuk mencapai tujuan sehingga perlu ditunjang oleh Pengendalian Manajemen yang memadai.

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh anggaran dan karakteristik laporan terhadap efektifitas pengendalian manajemen para manajer di PT. (Persero) Pelabuhan Indonesia III.

Penelitian dilakukan terhadap semua manajer di PT. (Persero) Pelabuhan Indonesia III. Populasi manajer yang ada sebanyak 179 orang.

Pengujian validitas dilakukan dengan *Pearson correlation* dengan melakukan korelasi antara skor butir pertanyaan dengan total skor. Dari uji tersebut menunjukkan semua item pertanyaan valid. Tingkat reliabilitas dihitung dengan menggunakan uji statistik *Cronbach alpha*. Nilai *Cronbach alpha* yang dihasilkan semua diatas 0,07 yang berarti semua variabel yang digunakan dalam penelitian ini sudah reliable.

Selain uji validitas dan reliabilitas juga dilakukan uji asumsi klasik, yaitu uji multikolinearitas, uji heteroskedastisitas dan variabel yang digunakan mempunyai distribusi normal.

Analisis data dilakukan dengan pendekatan regresi sederhana dan regresi berganda dengan tingkat alpha 0,05 (5%). Pengujian korelasi parsial dengan menggunakan *t-test* menunjukkan bahwa anggaran berpengaruh terhadap efektifitas pengendalian manajemen. Sedangkan karakteristik laporan berpengaruh terhadap efektifitas pengendalian manajemen.

Penelitian ini mempunyai implikasi untuk penelitian yang akan datang dengan memasukkan variabel lain yang diduga besar pengaruhnya terhadap efektifitas pengendalian manajemen

SUMMARY

The Effect of Budget and Report Characteristic on Management Control Effectiveness of Managers in PT.(Persero) Pelabuhan Indonesia III

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An organization starts its activities to achieve its goal by conducting a planning process. Budget is a tool of planning to reach its goal. It will influence in reaching of this goal.

To increase the probability of goal achievement, organization will make a responsibility center, and to monitor its result the report was needed.

The Effective Management Control could motivating organization members to achieve its goal, meanwhile PT.(Persero) Pelabuhan Indonesia III is demanded to do it. Because of it, PT.(Persero) Pelabuhan Indonesia III must be supported by adequately Management Control.

This study aim to gain some empirical evidences regarding to effect of budget and report characteristic on Management Control Effectiveness of managers in PT.(Persero) Pelabuhan Indonesia III.

This study will be conducted to all managers in PT.(Persero) Pelabuhan Indonesia III which has population of 179 person.

The validity test will be conducted by Pearson Correlation which carries out correlations between question item and total scores. This test will be shown all valid questions item. The range of reliability is done sums by using a statistic testing of Cronbach Alpha that produce up to 0.07, it means that all the using variable was reliable.

Beside it conducted a validity and reliability testing. it will conducted a classic assumption testing that is multicollinearity, heteroscedasticity and normality testing which is used to posses normal distribution.

Data analysis was conducted by normally approach regression and multiple regression with alpha level reaches 0.05 (5%). The partial correlation testing uses t-test shows that budget and report characteristic has influence on management control effectiveness.

This study has implication to the next study, to puts another variables that has a large influence on management control effectiveness.

ABSTRACT

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Keywords: budget, report characteristic, management control effectiveness, PT. (Persero) Pelabuhan Indonesia III.