

DETERMINANTS CONTROL SYSTEM MANAGEMENT AND CORPORATE PERFORMANCE OF MANUFACTURING WITH STANDAR NASIONAL INDONESIA IN EAST JAVA

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ABSTRACT

This study aimed to analyze the influence of Management Style, Corporate Culture, Corporate Structure, Corporate Strategy, Technology and Corporate Size on Management Control System and Corporate Performance in National Standard Indonesian manufacturing company in East Java. This study used 72 companies as samples which were taken random. Companies used in this study are manufacturing company that had taken the national standard certificate ISO 2012-2013 operating in the region GERBANGKERTASUSILA (Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, Lamongan). The research instrument used to collect data was a questionnaire containing several statements items regarding Management Style, Corporate Culture, Corporate Structure, Corporate Strategy, Technology and Corporate Size on Management Control System and Corporate Performance. The data obtained are then processed by Structural Equation Modelling (SEM). The results showed that there is no influence between the Style Management, Corporate Strategy, and Corporate Size with the Company Performance, but there is significant influence between the Corporate Culture, Corporate Structure, and Technology with Corporate Performance. Then based on the role of Management Control Systems as an intervening variable, Management Control Systems has a mediating role fully under the influence of Management Style and Corporate Structure on Company Performance. Then the Management Control System has a partial mediating role under the influence of Corporate Strategy on Corporate Performance. In addition Management Control System does not have mediating role under the influence of Corporate Strategy, Technology, and Corporate Size on Corporate Performance. Conclusion from this study is the Management Control System has a fully mediating role in the influence of Management Style and Technology but only partially in Corporate Strategy on Corporate Performance

Key words: manufacturing companies, control management systems, corporate performance, Standar Nasional Indonesia (SNI).

1. BACROUND OF RESERCH

Today, the rapid progress in various fields of industry requires companies in Indonesia to grow in line with the organization's operational progress is increasingly complex. The indication, firms in Indonesia are required to compete to do the 'creation of value' through a diversified range of products that are not counted variants. There is a possibility, companies that create value in the future should manage knowledge-based strategies, in order to create products or services that are innovative and competitive, despite the existence of a causal relationship between the customer. is a motor for economic development.

Based on data compilation Spatial Plan (RTRW) of East Java Province in 2020 stated that the development Gerbangkertasusila bigger and broader than ever. Among the strengthening of economic activity in the corridors Pandaan-Wonorejo-Purwosari (Pasuruan), Surabaya-Gresik-Lamongan-Tuban, Surabaya-Mojokerto-Krian-Peterongan (Jombang), and Tripe (Lamongan) -Bojonegoro (data compilation RTRW East Java Province 2020) , From these descriptions, then that becomes the object of this research is a manufacturing company that is in the regions of its territory Gerbangkertasusila given six has developed quite rapidly, both in terms of industry, trade, and perkonomian.

Increased perkenomian East Java which was allegedly supported by the manufacturing industry still has problems related to quality control is manifested in the performance of the company macro and micro. Seen at the macro, the manufacturing sector had performance problems with respect to economic conditions and important factors beyond the economy that has yet to show significantly improved performance. For example: the integration of science and technology to increase production still many obstacles, in addition to quality infrastructure that is still declining, and the quality of human resources is generally still low

Referring to the presentation, Norton & Kaplan (1996) summarizes the reality of the performance of the company (manufacturing) within the context of a broader perspective. According to him, the performance of an enterprise implies a process or a system of assessment of the implementation of the work ability of a company based on certain standards. The standard is a performance assessment methodology oriented company in a strategic perspective from time to time, which was then called the Balanced Scorecard (BSC). There are four (4) BSC perspectives that can be used as a key in measuring the performance of manufacturing companies, among others include: the financial perspective (ROI (Return on Investment), ROA (Return on Assets), TATO (Total Asset Turn Over), SG (Sales Growth), PMOS (Profit Margin on Sales)); customer perspective (CR (Customer Retention), DEV (Dividend), NNC (Number of New Customer), NC (Number of Complain)); internal business process perspective (SLT (Supplier Lead Time), Eff.P (Efficiency Factory)); and learning and growth perspective (ET (Employee Turnover), EP (Employee Productivity), Abs (Absentism)).

Subsystems and components in SPM should support each other so that organizational goals can be achieved because it can be affected by internal and external factors. The dynamics of external environmental factors led to opportunities and threats for the organization. The dynamics of internal environmental factors led to the strengths and weaknesses of the (Efferin et al., 2010: 45). Therefore, in designing the SPM, there are several factors that need to be considered, namely: management style, corporate culture, organizational structure, strategy, technology, and size of company (Das, 2011).

Empirical studies show that there are factors management style, corporate culture, organizational structure, strategy, technology, and size of company

affect SPM. Review of previous studies that examine the effect of the SPM include: management styles affect the SPM (Fauzi et al., 2008; Batool, 2011; Chenhall, 2003); corporate culture influence the SPM (Chenhall, 2003; Batool, 2011; Yusnaini, 2011); organizational structure affect the SPM (Batool, 2011; Pock, 2007; Fanani, 2009); strategy, technology, and firm size affect the SPM (Fauzi et al., 2008). Meanwhile, a review of previous research on factors affect the performance of the company SPM (Fauzi et al., 2008; Batool, 2011; Chenhall, 2003).

Based on a review of previous studies, this research attempts to develop kebhawaruan by hooking influence on the performance of management control systems manufacturing company SNI in East Java Province. This is based on the theory Mulyadi (2007), that SPM is a system used to plan activities to achieve corporate goals, and implement and monitor the implementation of the predetermined plan in improving corporate performance.

According to the Institute of Chartered Financial Analysis of India (2006: 6), SPM has the important task is managing principal-agent relationship and optimally in an effort to achieve the goals of the organization, so that the control system can be categorized for the benefit of the management and employees of the organization. Therefore, management needs to continually assess and evaluate the SPM to ensure that the control system has been designed and is operating well. Therefore, the resulting performance of the company should have the quality of integrity in its presentation. Through a control system that is better than expected complexity in the company can still be monitored and controlled properly, so as to carry out its activities efficiently and productively.

Based on the review of exposure in advance, SPM implementation in the manufacturing industry sector companies do not yet reflect or indicate clearly to do with quality control formally or informally, and the effect on the company's performance. Considering its importance, so in this study will be conducted studies on the determinants of Management Control Systems, and the effect on the company's performance, especially in the manufacturing companies in the region Gerbangkertasusila (Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, Lamongan) where Gerbangkertasusila is provincial strategic areas namely areas prioritized spatial arrangement because it has a very important influence within the province of the economic, social, cultural and / or the environment. In addition to assessing the determinants and effects of management control systems on company performance, this study also will examine the mediating role of management control systems in the influence of each factor be determinant, which consists of management style, corporate culture, organizational structure, strategy, technology, and the size of the company, the company's performance.

2. METHODS OF RESEARCH

The population in this study is all manufacturing companies domiciled and operating in the region Gerbangkertasusila (Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, Lamongan) and ISO certified in 2012-2013.

The reason research using population consisting of manufacturing companies operating in the region stood and Gerbangkertasusila (Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, Lamongan) and ISO certified in 2012-2013, is because six of the city, in accordance with Rule Java Province east No. 5 Year 2012 on Spatial East Java province on Article 19, an area that has potential as a center of activity and included in the plan of the central system service area of East Java, and based on existing data, currently six cities are booming, both in terms of industry, trade, and perkonomian. Manufacturing

company established and operating in Gerbangkertasusila assumed to have the characteristics, credibility and has management control systems are qualified and able to represent the whole manufacturing company located in East Java. The reason this study using SNI certificate enrollment period in 2012-2013 because this period is a period in the last 2 years before the research was conducted, so that the data are taken is the most recent data and accurate.

Based on the exposure that has been described above, the importance of the population of this study were 72 manufacturing companies. The amount obtained after filtration manufacturing companies that meet the restrictions of the population, with the data obtained from the site <http://www.kemenperin.go.id> company.

This study uses a sampling technique with saturated sampling method. According Sugiyono (2007: 68), saturation sampling method is a method of sampling study using a sample of the entire population of the study because the population is relatively small, and is done with the aim to make generalizations for the entire population with a very small error rate. Based on these explanations, the samples used in this study consisted of 72 manufacturing companies domiciled and operating in the region Gerbangkertasusila (Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, Lamongan) and ISO certified in 2012-2013. The survey respondents will be represented by parties who work on each of these companies that are considered to have the knowledge and understanding on the issue of management control systems applied by the company and the state of company performance. Based on this, then from each of a total of 72 companies a sample of this research will be represented by three managers who manage separate fields, ie, production managers, financial managers, marketing managers, and one chief executive officer (CEO of). Thus, the sample size of this study is $4 \times 72 = 288$ respondents.

3. THE RESULT OF THE TEST

Influence of management style (X1) to the control system of management (Z) is positive and significant, which shows the influence of a direct and significant of management style (X1) to the control system of management (Z), where the rise in management style (X1) will lead to a rise in management control system (Z). Thus, the first hypothesis proposed in this study significantly.

The corporate culture (X2) has no effect on the management control system (Z), so that the second hypothesis proposed in this study is not significant.

Effect of Structure companies (X3) of the control system of management (Z) is a significant and negative, which indicates that not unidirectional but significant of company structure (X3) of the control system of management (Z), where the rise in corporate structure (X3) will cause a decrease in management control system (Z). Based on this, the third hypothesis proposed in this study significantly.

Influence Strategies (X4) of the control system of management (Z) is positive and significant, which shows the influence of a direct and significant of the Strategy (X4) of the control system of management (Z), where the rise in Strategy (X4) will lead to a rise the management control system (Z). Thus, the fourth hypothesis proposed in this study significantly.

Technology (X5) has no effect on the management control system (Z), so that the fifth hypothesis proposed in this study is not significant.

Effect of company size (X6) to the control system of management (Z) is positive and significant, which shows the influence of the direction of the size of the company (X6) to the control system of

management (Z), where the rise in the size of the company (X6) will cause an increase in the management control system (Z). Based on this, the sixth hypothesis proposed in this study significantly.

The management style (X1) does not affect the company's performance (Y), so that the seventh hypothesis proposed in this study is not significant.

The influence of corporate culture (X2) on the company's performance (Y) is positive and significant, which shows the influence of the direction of the company culture (X2) on the company's performance (Y), where the rise in corporate culture (Y) will lead to a rise in The company's performance (Y). Based on this, the eighth hypothesis proposed in this study significantly.

Effect of Structure companies (X3) on the Performance of Companies (Y) is positive and significant, which shows the influence of the direction of the company structure (X3) on the Performance of Companies (Y), where the rise in corporate structure (X3) will lead to a rise in The company's performance (Y). Based on this, the ninth hypothesis proposed in this study significantly.

Strategy (X4) has no effect on company performance (Y), so that the ninth hypothesis proposed in this study is not significant.

The Effect of Technology (X5) on the Performance of Companies (Y) is negative and significant, indicating influence the direction of Technology (X5) on the Performance of Companies (Y), where the rise in Technology (X5) will cause a decrease in its Performance (Y), so the hypothesis ninth proposed in this study can be significant.

Size companies (X6) does not affect the company's performance (Y), so that the ninth hypothesis proposed in this study is not significant.

Effect of control system management (Z) on the Performance of Companies (Y) is positive and significant, which shows the influence that the direction of system management control (Z) on the Performance of Companies (Y), where the rise in the size of the company (X6) will cause the increase in the company's performance (Y), so the hypothesis ninth proposed in this study can be significant.

Management control system (Z) has a mediating role in the influence of management style (X1), the structure of the company (X3), and strategies (X4) towards improving corporate performance (Y).

4. LIMITATION AND IMPLICATION

This research was conducted by having limitations on some aspects, of which relates to the scope of research that focuses solely on manufacturing is up and running in the area of East Java and berSNI Gerbangkertasusila in 2012-2013. In addition, this study only examines the effect directly between the variables, not further examine the relationship is not direct and total relationship that exists between these variables. Another limitation of this study is related to the research data, in the form of primary data, enabling the bias between the reality that occurs and the data obtained, due to the subjectivity of survey.

Theoretical implications

The results obtained from this study provide input to the development of theories about management control systems and its relation to the performance of the company. It was found that factors affecting significantly the management control system is a management style, firm structure, strategy, company size, corporate culture and corporate structure; factors that affect the performance of the company directly and significantly by the corporate culture, corporate structure, technology and

management control systems; factors that may be mediated by a management control system to give greater influence on the performance of the company is the management style, strategy, and technology.

Practical implications

The practical implications of this research produced referring to efforts to do perusahaanmanufaktur standing and operating in the region and berSNI Gerbangkertasusila East Java in 2012-2013 to improve the performance of the company, that the company can achieve better performance if it can boost factors that provide positive and significant impact on the company's management control system, for management control systems currently applied has been able to give a significant influence on the company's performance.

Efforts to do is to improve the management style through the determination of the limits of direct management participation in the process of monitoring the work process. With these restrictions, the direct monitoring performed will not interfere with the process of production, which could negatively impact the company's performance. Another attempt is through an increase in the company's strategy, with a focus not only on price but also on a strategy on increasing the company's brand, or product brand company which is a major shaper of the company's strategy. By lebihmeningkatkan and harness the power of the brand of the company, then the company's strategy will be to contribute to the achievement of corporate goals. Another effort is associated with increased support among employees for a variety of programs and activities of the company. The management company can create a variety of systems and conditions that encourage employees to be more interested and enthusiastic in participating in and supporting the company's programs. Support karyawanyang increases will have a significant impact on the implementation of the company's management control system.

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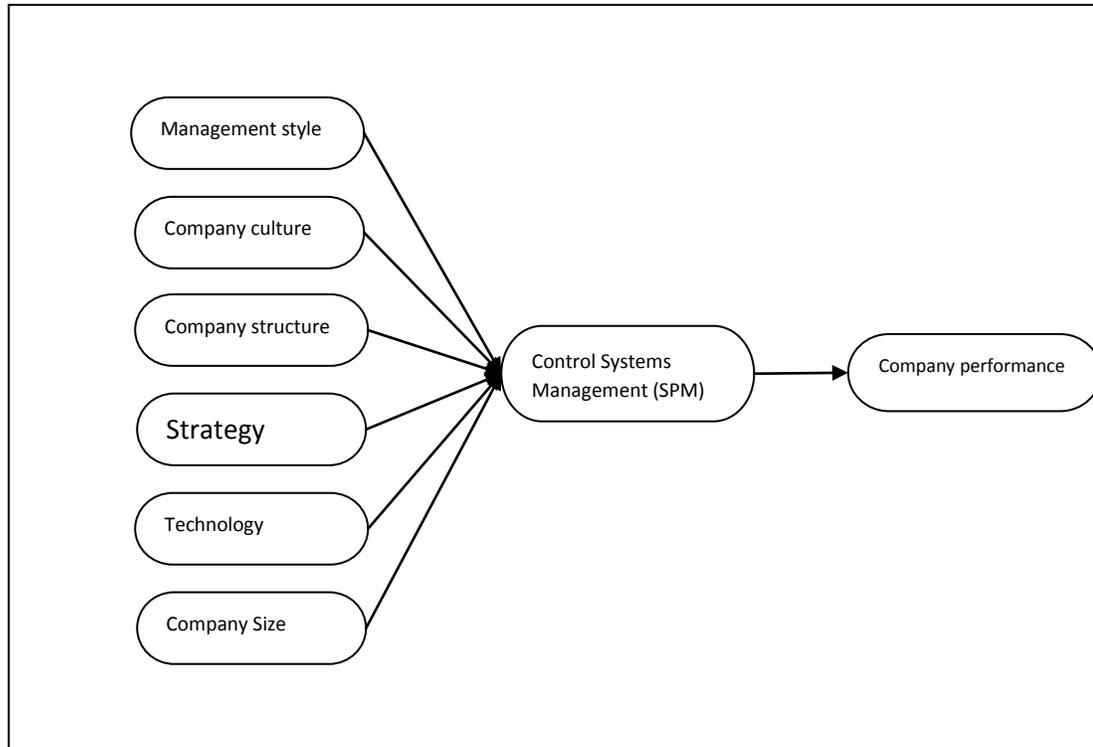
Tables and Figures

Figure 1: conceptualization framework of this study is based on relationships between these variables or measurement indicators appropriate theoretical foundation and is supported by previous research

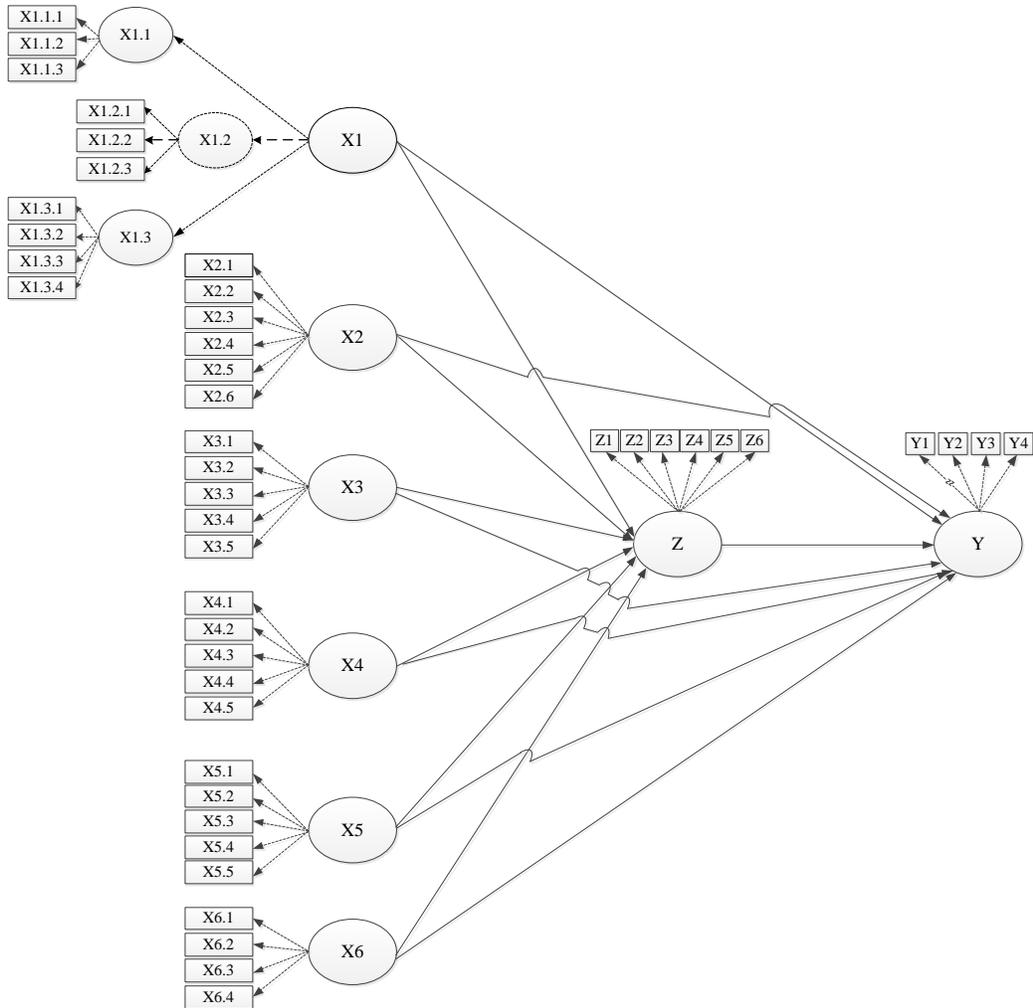


Figure 2 Research Model Flow Chart Information:

X1 = Management Style

X2 = Corporate Culture

X3 = Organizational Structure

X4 = Strategy

X5 = Technology

X6 = Size of organization

Z = Control Systems Management (SPM)

Y = Performance Company

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
<i>External control (X_{1,1})</i>											
X _{1,1,1} (X.1.1)	0.0	0.0	4	1.4	116	40.3	159	55.2	9	3.1	3,600694
X _{1,1,2} (X.1.2)	0.0	0.0	0.0	0.0	78	27.1	192	66.7	18	6.3	3,791667
X _{1,1,3} (X.1.3)	0.0	0.0	0.0	1.0	57	19.8	203	70.5	25	8.7	3,847222
<i>Internal control (X_{1,2})</i>											
X _{1,2,1} (X.1.4)	0.0	0.0	2	.7	49	17.0	206	71.5	31	10.8	3,923611
X _{1,2,2} (X.1.5)	0.0	0.0	1	.3	82	28.5	181	62.8	24	8.3	3,791667
X _{1,2,3} (X.1.6)	0.0	0.0	1	.3	99	34.4	168	58.3	20	6.9	3,71875
<i>Mixed control (X_{1,3})</i>											
X _{1,3,1} (X.1.7)	0.0	0.0	4	1.4	137	47.6	133	46.2	14	4.9	3,545139
X _{1,3,2} (X.1.8)	0.0	0.0	3	1.0	80	27.8	192	66.7	13	4.5	3,746528
X _{1,3,3} (X.1.9)	0.0	0.0	3	1.0	112	38.9	159	55.2	14	4.9	3,638889
X _{1,3,4} (X.1.10)	0.0	0.0	2	.7	99	34.4	165	57.3	22	7.6	3,71875
The overall average											3,732292

Figure 3

Description of Respondents answer Variable management style (X1)

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
X2.1	0	0.0	2	.7	97	33.7	173	60.1	16	5.6	3,704861
X2.2	0	0.0	1	.3	21	7.3	203	70.5	63	21.9	4,138889
X2.3	0	0.0	0	0.0	28	9.7	184	63.9	76	26.4	4,166667
X2.4	0	0.0	5	1.7	93	32.3	161	55.9	29	10.1	3,743056
X2.5	0	0.0	2	.7	56	19.4	167	58.0	63	21.9	4,010417
X2.6	0	0.0	2	.7	30	10.4	190	66.0	66	22.9	4,111111
The overall average											3,979167

Figure 4

Description of Respondents answer Variable Culture Company (X2)

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
X3.1	0	0.0	5	1.7	105	36.5	153	53.1	25	8.7	3,6875
X3.2	0	0.0	30	10.4	135	46.9	97	33.7	26	9.0	3,413194
X3.3	1	.3	32	11.1	106	36.8	115	39.9	34	11.8	3,517361
X3.4	1	.3	35	12.2	123	42.7	100	34.7	29	10.1	3,420139
X3.5	5	1.7	56	19.4	122	42.4	80	27.8	25	8.7	3,222222
The overall average											3,452083

Figure 5

Description of Respondents answer Variable Structure Company (X3)

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
X4.1	3	1.0	37	12.8	139	48.3	94	32.6	15	5.2	3,28125
X4.2	1	.3	50	17.4	131	45.5	96	33.3	10	3.5	3,222222
X4.3	0	0.0	65	22.6	147	51.0	60	20.8	16	5.6	3,09375
X4.4	3	1.0	84	29.2	119	41.3	68	23.6	14	4.9	3,020833
X4.5	11	3.8	100	34.7	117	40.6	49	17.0	11	3.8	2,822917
The overall average											3,088194

Figure 6

Description of Respondents answer Variable Strategies (X4)

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
X5.1	16	5.6	95	33.0	114	39.6	48	16.7	15	5.2	2,829861
X5.2	10	3.5	86	29.9	120	41.7	55	19.1	17	5.9	2,940972
X5.3	30	10.4	99	34.4	85	29.5	66	22.9	8	2.8	2,732639
X5.4	24	8.3	103	35.8	93	32.3	52	18.1	16	5.6	2,767361
X5.5	20	6.9	115	39.9	90	31.3	53	18.4	10	3.5	2,715278
The overall average											2,797222

Figure 7

Description of Respondents answer Variable Technology (X5)

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
X6.1	26	9.0	111	38.5	103	35.8	35	12.2	13	4.5	2,645833
X6.2	30	10.4	109	37.8	108	37.5	35	12.2	6	2.1	2,576389
X6.3	17	5.9	117	40.6	102	35.4	48	16.7	4	1.4	2,670139
X6.4	17	5.9	105	36.5	116	40.3	43	14.9	7	2.4	2,715278
The overall average											2,65191

Figure 8 Description of Respondents answer Variable Company Size (X6)

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
Z1	15	5.2	55	19.1	97	33.7	105	36.5	16	5.6	3,180556
Z2	9	3.1	45	15.6	100	34.7	105	36.5	29	10.1	3,347222
Z3	9	3.1	58	20.1	90	31.3	114	39.6	17	5.9	3,25
Z4	15	5.2	62	21.5	78	27.1	114	39.6	19	6.6	3,208333
Z5	13	4.5	62	21.5	97	33.7	84	29.2	32	11.1	3,208333
Z6	20	6.9	80	27.8	65	22.6	84	29.2	39	13.5	3,145833
The overall average											3,22338

Figure 9 Description of Respondents answer Variable Management Control Systems (Z)

Kode Indikator	STS		TS		N		S		SS		Mean
	F	%	F	%	F	%	F	%	F	%	
Y1	1	.3	16	5.6	136	47.2	113	39.2	22	7.6	3,482639
Y2	0	0.0	11	3.8	82	28.5	176	61.1	19	6.6	3,704861
Y3	0	0.0	10	3.5	120	41.7	142	49.3	16	5.6	3,569444
Y4	1	.3	7	2.4	109	37.8	152	52.8	19	6.6	3,628472
Rata-rata keseluruhan											3,596354

Figure 10 Description of Respondents answer Variable Company Performance (Y)

Minimum	Maximum	Mean	Std. Deviation	N
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Predicted Value	-6.51	284.42	144.50	62.891	288
Std. Predicted Value	-2.401	2.225	.000	1.000	288
Standard Error of Predicted Value	15.584	34.713	23.552	3.158	288
Adjusted Predicted Value	-14.83	300.70	144.22	63.960	288
Residual	-140.724	159.452	.000	54.596	288
Std. Residual	-2.367	2.682	.000	.918	288
Stud. Residual	-2.712	2.847	.002	1.004	288
Deleted Residual	-184.697	190.483	.284	65.423	288
Stud. Deleted Residual	-2.748	2.889	.003	1.009	288
Mahal. Distance	18.722	96.834	44.844	12.328	288
Cook's Distance	.000	.061	.004	.007	288
Centered Leverage Value	.065	.337	.156	.043	288

Figure 11 Outlier Test Results

Variabel	Indikator	Faktor Loading			
		1	2	3	4
Management Style (X1)	X11	0.564			
	X12	0.518			
	X13	0.614			
	X14	0.685			
	-X15	0.685			
	X16	0.762			
	X17	0.703			
	X18	0.622			
	X19	0.642			
	X110	0.557			
Corporate Culture (X2)	X21				
	X22				
	X23				
	X24		0.582		
	X25		0.573		
	X26		0.600		

Variabel	Indikator	Faktor Loading			
		1	2	3	4
Organizational Structure (X3)	X31			0.685	
	X32			0.800	
	X33			0.809	
	X34			0.800	
	X35			0.786	
Strategy (X4)	X41				0.759
	X42				0.737
	X43				0.779
	X44				0.824
	X45				0.736
Technology (X5)	X51			0.742	
	X52			0.737	
	X53			0.785	
	X54			0.863	
	X55			0.649	
Size of organization (X6)	X61		0.348		
	X62		0.893		
	X63		0.935		
	X64		0.841		
Control Systems Management (Z)	Z1	0.812			
	Z2	0.818			
	Z3	0.773			
	Z4	0.782			
	Z5	0.716			
	Z6	0.694			
Performance Company (Y)	Y1		0.718		
	Y2				
	Y3		0.759		
	Y4		0.713		

Figure 12 Validity of Test Results

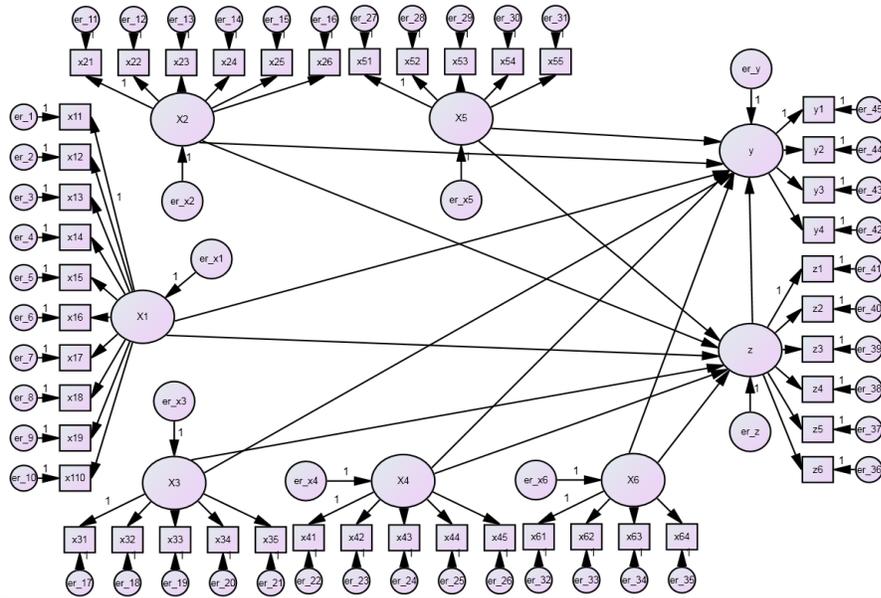


Figure 13 Criteria Goodness of Fit

Kriteria	Hasil	Nilai Kritis	Evaluasi Model
Cmin/DF	2,613	$\leq 2,00$	Not FIT
Probability	0,000	$\geq 0,05$	Not FIT
RMSEA	0,075	$\leq 0,08$	FIT
GFI	0,723	$\geq 0,90$	MARGINAL
AGFI	0,693	$\geq 0,90$	MARGINAL
TLI	0,770	$\geq 0,92$	MARGINAL
CFI	0,784	$\geq 0,93$	MARGINAL

Figure 14 Evaluation Criteria Goodness of Fit Indices

	Hipotesis	Stand. Regression Weight	Prob.	Conclusion
1	The management style influence company performance	-0,057	0,356	the hypothesis is rejected
2	The corporate culture influence company performance	0,242	0,000*	The hypothesis is accepted
3	The structure of the company influence company performance	0,121	0,053* *	The hypothesis is accepted
4	Strategy influence company performance	-0,006	0,926	the hypothesis is rejected
5	Teknologi influence company performance	-0,262	0,000*	The hypothesis is accepted
6	Size companies influence company performance	0,028	0,673	the hypothesis is rejected
Keterangan Signifikansi: *signifikan pada 0,05; ** signifikan pada 0,1				

Figure 15 Results Sports Direct Impact Hypothesis Testing Data

No	Hipotesis	Conclusion
The direct effect		
1	The management style influence company performance	the hypothesis is rejected
2	The corporate culture influence company performance	The hypothesis is accepted
3	The structure of the company influence company performance	The hypothesis is accepted
4	Strategy influence company performance	the hypothesis is rejected
5	Teknologi influence company performance	The hypothesis is accepted
6	Size companies influence company performance	the hypothesis is rejected
Indirect effect		
7	Influence on Performance Management style company with Management Control System	the hypothesis is rejected
8	Influence of Corporate Culture on Company Performance by Management Control System	the hypothesis is rejected
9	Influence on Performance Company Structure Company and Management Control Systems	the hypothesis is rejected
10	Influence of Corporate Strategy to Performance Management Control Systems Company	The hypothesis is accepted
11	The Effect of Technology on the Performance of the Company and Management Control Systems	the hypothesis is rejected
12	Effect of company size on the Company's Performance Management Control System	The hypothesis is accepted

Figure 16 Hypothesis Testing Results Effect of Direct and Indirect