

## **ABSTRACT**

**Faisal Djakarta.** 2013. *“The Influence of Management Control System towards Enterprise’s Performance at PT PLN (Persero) Branch of Gorontalo. Skripsi. S1 Accounting Study Program. Department of Accounting. Faculty of Economics and Business. Universitas Negeri Gorontalo. It was supervised by La Ode Rasuli, S.Pd, SE, MSA as the principal supervisor and Lukman Pakaya, S.Pd, MSA as the co-supervisor.*

*This research aimed to find out the influence of management control system towards enterprise’s performance at PT. PLN (Persero) Branch of Gorontalo. The total numbers of sample of this research were 30 samples of PT. PLN (Persero) Branch of Gorontalo’s staff, which were taken based on the technique of collecting sample. The simple regression linear was used to analyze the data.*

*The conclusion of this research is that the management control system has positive influence towards the enterprise’s performance at PT. PLN (persero) Branch of Gorontalo. The implementation of management control system influences the enterprise’s performance which is proved by determination  $R^2$  as high as 0,222. This means that 22,2% of enterprise’s performance at PT. PLN (Persero) branch Gorontalo is influenced by management control system which has been applied, while the rest is as high as 77,8%.*

**Keywords:** *Management Control System, Enterprise’s Performance.*

## ABSTRAK

**Faisal Djakarta.** 2013. "*Pengaruh Sistem Pengendalian Manajemen Terhadap Kinerja Perusahaan pada PT PLN (Persero) Cabang Gorontalo*", Skripsi, Program Studi Strata-1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo. Dibimbing oleh Bapak La Ode Rasuli, S.Pd, SE, MSA selaku Pembimbing I dan Bapak Lukman Pakaya, S.Pd, MSA selaku Pembimbing II.

Penelitian ini bertujuan untuk mengetahui pengaruh Sistem Pengendalian Manajemen terhadap kinerja perusahaan pada PT PLN (Persero) Cabang Gorontalo. Adapun yang menjadi sampel penelitian berdasarkan teknik pengambilan sampel sebanyak 30 sampel dari staff pada PT PLN (Persero) Cabang Gorontalo, Analisis data penelitian dengan menggunakan analisis regresi linier sederhana.

Hasil penelitian menunjukkan bahwa Sistem Pengendalian Manajemen (SPM) berpengaruh positif signifikan terhadap kinerja perusahaan PT. PLN (Persero) Cabang Gorontalo. Penerapan sistem pengendalian manajemen berpengaruh terhadap kinerja perusahaan ditunjukkan oleh determinasi  $R^2$  yang sebesar 0,222. Nilai ini berarti bahwa sebesar 22,2% kinerja perusahaan PT. PLN (Persero) Cabang Gorontalo dipengaruhi oleh sistem pengendalian manajemen yang telah diterapkan, sedangkan sisanya sebesar 77,8%.

Kata kunci: Sistem Pengendalian Manajemen, Kinerja Perusahaan