

ABSTRACT

This study use the contingency and Levers of Control (LOC) theories to examine impact of Management Control System (MCS) on organizational performance mediated by innovativeness.

This study employed data collection and judgment sampling method by considering to manufactured company and they are represented by managers and assistant managers as respondents in West Java Area. The data was collected by post, electronic mail and direct survey. The data collection was conducted from January 27, 2016 to March 2016.

This result of this study indicated that management control system consisting belief system and interactive control system have a positive effect and significant on innovativeness and innovativeness ultimately have a positive and significant impact to organizational performance. But diagnostic control system does not have significant influence to innovativeness.

Limitation of this study was only taking construct of innovativeness capability.

Keywords: belief system, diagnostic control system, interactive control system, innovativeness, performance.



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