

**THE INTERVENING ROLE OF MANAGEMENT CONTROL SYSTEM
ON BUSINESS STRATEGY AND FIRM PERFORMANCE
(An Empirical Study on BPJS Ketenagakerjaan in Central Java and
Special Region of Yogyakarta)**

UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the Requirement for the Attainment of the
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Yogyakarta, May 13th, 2019



Bobby Perdana Putra

MOTTO

“Allah swt. will not change the condition of a people until they change what is in themselves” (QS. Ar-Ra’d: 11)

“There are many formulas to success, but nothing will happen unless you take action.” (Hendy Setiono, CEO and Founder Kebab Baba Rafi)

*“You don’t have to be great to start, but you have to start to be great”
(Zig Ziglar, A Motivational Speaker)*

DEDICATION PAGE

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ABSTRACT

This research is aims to investigate the influence of business strategy on firm performance through management control system as the intervening variable. The object of this research was the BPJS Ketenagakerjaan in Central Java and Special Region of Yogyakarta. The subjects in this study were top management, namely head of branch, secretary of branch, head of finance department, head of information and technology department, head of marketing department, head of general department, and head of services department from each BPJS Ketenagakerjaan's office in Central Java and Special Region of Yogyakarta. Research data was primary data which obtained from questionnaire instruments. 67 questionnaires were able to use for data processing in this research. Statistical Package for the Social Sciences (SPSS) was used to analysis the survey results. According on the analysis that has been conducted, this research demonstrates that business strategy doesn't have positive effect on the firm performance while business strategy has positive effect on the firm performance through management control system as the intervening variable.

Keyword: Business Strategy, Firm Performance, Management Control System.

PREFACE

Alhamdulillahirabbil 'alamin, the researcher would like to express his highest gratitude to Allah SWT for blessings, opportunity, health, mercy and help to complete this undergraduate thesis on time. The undergraduate thesis entitled "The Intervening Role of Management Control System on Business Strategy and Firm Performance (An Empirical Study on BPJS Ketenagakerjaan in Central Java and Special Region of Yogyakarta)" is submitted as a part fulfillment of the requirement for the attainment of the Bachelor's Degree in Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.

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