

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 instrument. 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.