

CHAPTER V

CONCLUSION, LIMITATION, AND RECOMMENDATION

A. Conclusion

This research was conducted with the aim of investigating the influence of management control systems as the intervening variable on business strategy towards firm performance. This research took a sample of 12 offices of BPJS Ketenagakerjaan in Central Java and Special Region of Yogyakarta, the total of respondents was 67 people and the sampling technique was purposive sampling. Based on the results of testing that has been conducted, conclusions can be explain as follows:

There are two hypotheses which tested in this research. First hypothesis (H_1) namely business strategy has positive effect on the firm performance is declared rejected. This result indicates that the business strategy does not have positive effect on the firm performance.

Therefore, for second hypothesis (H_2) namely business strategy has positive effect on the firm performance through management control system as the intervening variable is declared accepted. The result indicates that the management control system supports business strategy in influencing firm performance. Therefore, the firm implement management control system in their business strategy can still increase their performance.

B. Limitation

This research still has several limitations that are expected to be improved in subsequent research, namely as follows:

- a. This research used survey methods through questionnaires. It had not yet equipped with interview methods so that the respondent's answers are prone to biased information.
- b. The scope of the research is only conducted in Central Java and Special Region of Yogyakarta area so that this research is limited in general.

C. Recommendation

Based on the research that has been done, the researcher gives suggestions for further research that examines the performance firm as follows:

1. Recommendation for Practitioner
 - a. The firm should remade the business strategy as the reflection in adopting external condition that always changing.
 - b. The firm should strengthen the effectiveness of management control function.
 - c. The firm should use financial and non-financial measures to increase their performance.

2. Theoretical Recommendations

- a. Further research should add other independent variables that can affect the increase of firm performance.
- b. Further research should complete the research with the qualitative method to increase the seriousness of the respondents in answering all the questions posed by the researcher.
- c. Further research should increase the number of respondents to produce more complete data.