Research Paper

The Influence of Clarity of Budget Objectives, Accuracy of Reporting and Quality of Information Systems on the Effectiveness of Management Control Systems at the Mardi Wiyata Foundation

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ABSTRACT: *This study aims to determine the understanding of the Mardi Wiyata Foundation management, regarding the influence of Clarity of Budget Objectives, accuracy of reporting and quality of information systems on the effectiveness of the management control system at the Mardi Wiyata Foundation. The sample technique used is purposive sampling. The research sample consists of 42 respondents. The data analysis technique used is multiple regression analysis. The results of this study indicate that the clarity of budget objectives and the quality of the information system have a significant positive effect on the effectiveness of the management control system, while the accuracy of the report has no effect on the effectiveness of the management control system.*
Keywords: Clarity of Budget Objectives, Accuracy of Reporting, Quality of Information Systems, Effectiveness of Management Control System

I. INTRODUCTION

Competition in this era of globalization is unavoidable which has an impact on management to work effectively and efficiently in carrying out their activities in order to achieve goals. Achieving goals for an organization in this case the Mardi Wiyata Foundation is not an easy thing to do, therefore appropriate strategies are needed to achieve goals. To achieve this goal, a management control system is needed which is defined as a process in which organizational managers influence other members of the organization to implement organizational strategies (Paramita: 2014:252).

One of the tools in the management control system is budgeting because the budget is an effective tool for short-term planning and control in an organization. Djumingan (2014:2) explaining the budget itself has several benefits, namely functioning as: (1) a tool to assist and coordinate short-term plans, (2) a tool to communicate the plan to various responsibility center managers, (3) a guide to motivate managers in achieving the responsibility center goals he leads, (4) a tool to improve control over ongoing activities, (5) a basis for evaluating the performance of responsibility centers and managers, and (6) an educational tool for managers.

Hidayat (2015:149) explain the preparation of the budget at the work unit level, in this case the school must involve the principal, treasurer and parts responsible for certain program activities. The implementation of the budget that is right on target can only be seen from the financial reports that are submitted on time.Widarsono (2013:1) put forward the process of preparing financial statements must be carried out effectively, timely and accurately. Timeliness in reporting is a portrait of the implementation of the company's or organization's accountability to interested parties for the report. Astuti (2019) Explaining the right information or reporting that is submitted on time is very important for organizational leaders in responding to every incident or problem that occurs and taking appropriate and fast action in dealing with any problems that occur. Information that is not delivered on time will cause the information to be redundant which affects the quality of a decision.

Timely presentation of financial statements needs to be supported by an adequate information system. The quality of information systems is an important thing that is expected by every agency, both government and

private. In the era of the industrial revolution 4.0, information technology has become a necessity. Information technology that is developing rapidly and increasingly sophisticated has a significant impact on various aspects of life. Humans are required to adapt to the rapid advances in information technology. Widarsono (2013:1) stated that in the use of information technology, users must be able to operate it and apply it in the preparation of financial statements and must be in accordance with predetermined targets.

Darmawan (2010) put forward with adequate information technology all information data including financial information is easily accessible by users for control, supervision to improve the effectiveness of an institution's performance. In order for a centralized monitoring system to run smoothly, it is necessary to have adequate quality information systems and the ability of the people who operate the system.

The Mardi Wiyata Foundation, which implements a centralized management system, has not been effective in budgeting and reporting. In relation to the Clarity of Budget Objectives, namely delays in budget preparation and budget submission to the central foundation, there is no achievement of targets (outcomes). In addition, policies, planning and budgeting are prepared without considering the strength of existing resources so that in the implementation of the budget there is a fairly large budget deficit. Financial reporting guidelines at the foundation have been regulated periodically, namely quarterly and annually. The problem that occurs is that there are still delays in submitting reports.

The phenomenon that has occurred recently, the use of the internet as a learning medium due to the COVID-19 pandemic, has changed the whole order of life in which all activities are carried out online or online. Educational institutions including the Mardi Wiyata Foundation run online teaching and learning activities. In order for the online learning process and smoothness in other activities, a good quality information system is needed. In terms of funding, the government has allocated through School Operational Assistance (BOS) but the BOS budget allocation is still focused on teachers, not evenly distributed according to the government's BOS technical guidelines on the use of BOS funds for learning activities during the Covid-19 pandemic.

Based on the background stated above, the problems in this study are: does the Clarity of Budget Objectives, Accuracy of Reporting and quality of information systems affect the effectiveness of the management control system at the Mardi Wiyata Education Foundation. The purpose of this study was to examine the significant effect between Clarity of Budget Objectives, accuracy of reporting and quality of information systems on the effectiveness of the management control system at the Mardi Wiyata Foundation.

II. LITERATURE REVIEW

2.1. Agency Theory

Ulum (2011) suggests agency theory is an agency relationship as a contract between the owner referred to as the principal and management as the agent to carry out several services on behalf of which involve the delegation of some decision-making authority to the agent. Isnanto (2019) explains that agency theory is a concept that explains the contractual relationship between principal and agent. One of the parties (principals) makes a contract, either implicitly or explicitly with other parties (agents) with the hope that the agent will act/do the job as desired by the principals..

In the context of the foundation, the owner (foundation) is the party that gives the mandate to the education unit or schools as an agent to act on behalf of the foundation (principal), while the education unit or school (agent) acts as the party entrusted by the principal. The relationship between the principal and the agent has the consequence that management is obliged to take responsibility for what has been mandated by the principal. (Radianto,2015:272)argued that an effective Management Control System is a management control system that is able to motivate human resources so that they are able to improve operational effectiveness, support company strategy, increase individual creativity, and improve company capabilities to compete.

According toNurmiati (2016:170) Financial statements are the final result of a recording process which is a summary of financial transactions that occurred during the relevant financial year. Complete financial statements consist of: balance sheet, income statement, statement of changes in equity, cash flow statement, and notes to financial statements. Every organization has a reporting system and accuracy in reporting so that the organization runs effectively in controlling its organization.

According to Pawirosumarto (2016:418) system quality is a measurement of the information system process that focuses on the results of the interaction between the user and the system. Information quality has attributes such as information obtained from a system, accuracy of information, relevance of information, timeliness, and completeness of information.

Based on Djumingan's (2014) research, it was found that the Clarity of budget objectives factor did not affect the effectiveness of management control. This is inconsistent with research conducted by Zainudin (2016) which shows that the Clarity of Budget Objectives, information systems actually affects the effectiveness of the management control system. Based on the research of Yusliana and Nadirsyah (2017) found that the reporting system affects the effectiveness of the management control system and also affects the reporting system prepared and presented in financial reports at the work unit level, gaps in the financial reporting system.

Study (Hamid, 2018) the fact that financial reporting has a very significant effect on management control with a confidence level of 84.6%. Research Momuat (2016) provides the fact that the use of information technology has a significant effect on the timeliness of financial reporting. This is in line with the research of Sally and Tjokro (2017) although the information technology variable has no significant effect but can moderate the effect of the management control system on company performance. In other words, for the effectiveness of the management control system in companies, organizations and educational institutions to run well, it must be supported by good quality information technology.

From previous research, it was found that gab research on the Clarity of Budget Objectives has not shown a significant effect on the effectiveness of the management control system. Previous research was conducted on universities and companies. In this further research, the researcher wants to empirically prove whether the Clarity of Budget Objectives, accuracy of reporting and the quality of information technology have a significant effect on the management control system in schools under the Mardi Wiyata Foundation. The variables in this study are: Variable X1: Accuracy of Budget Targets is measured based on the instrument developed by Erina (2016) which consists of six indicators, namely: objectives, specifications, interests, outcomes achieved in each activity program, priority scale and level difficulty. and understandable. VariableX3: The quality of information technology is measured based on the theory of DeLone and McLean, (2003) System Quality, Information Quality, Use, User Satisfaction, Individual Impact, and Impact Organization (organization impact). The research model can be described as follows.

Figure 1
Research Conceptual Framework
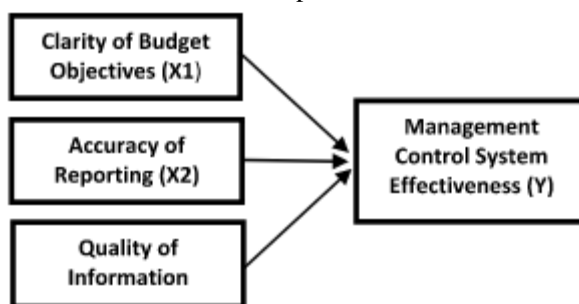
(Source: Isnanto, 2019)

2.2. Hypothesis
Based on the above framework, the hypothesis can be formulated as follows:
H1 : Budget targets have a significant effect on the effectiveness of the management control system at the Mardi Wiyata Foundation.
H2 : Accuracy of Reporting has a significant effect on the effectiveness of the management control system at the Mardi Wiyata Foundation.
H3 : The quality of information technology has a significant effect on the effectiveness of the management control system at the Mardi Wiyata Foundation.

III. RESEARCH METHODS
3.1. Research Design
This research is a quantitative research that examines the effect of Clarity of budget objectives, Accuracy of Reporting and Quality of Information Systems on the effectiveness of the control system at the Mardi Wiyata Foundation. This research was conducted by distributing questionnaires directly and via google form to respondents in this case the management of the Central Mardi Wiyata Foundation, Head of Sub Representatives, Treasurer of Sub Representatives, school principals and related parties directly related to financial management under the auspices of the Foundation. Mardi Wiyata.

3.2. Scope
The scope of this research is included in the financial information system of the Mardi Wiyata Foundation which focuses on the variables on the effectiveness of the management control system of the Mardi Wiyata Foundation. The scope of the variables studied were the budget target (X1), Accuracy of Reporting (X2), and the quality of the information system (X3) on the management control system (Y).

3.3. Research Sites

The location of this research is at the Mardi Wiyata Foundation Office Center in Malang and Sub representative offices / branches located in Surabaya, Kediri, Palembang, Meumere, Ende, Larantuka, Southwest Sumba, Kupang and Nunukan-North Kalimantan with a research time of approx. three months. The reason for choosing the Mardi Wiyata Foundation is because the management system at the Mardi Wiyata Foundation is centralized where policy making both financial and personnel management is controlled from the Central Mardi Wiyata Foundation.

3.4. Research Instruments

According to Sugiono 2019:181) a research instrument is a tool used to measure the observed natural and social phenomena. The instrument in this research is by distributing questionnaires. Questionnaires are an efficient data collection technique if the researcher knows with certainty the variables to be measured and knows what to expect from the respondents. Questionnaires in this study are in the form of questions that will be given to respondents directly and via the internet. Questionnaires will be distributed toto the management of the central foundation, the management of the sub-representative/branch foundations, the principal and other parties related to financial management under the auspices of the Mardi Wiyata Foundation.

3.5. Data Types and Sources

This study uses quantitative data types and to collect data by distributing questionnaires directly and via google form to foundation administrators both at the center and sub-representative or branch foundation administrators, school principals and interested parties in financial management. This study uses primary data sources. Primary data sources are data sources that are obtained directly from the original source (not through intermediary media).

3.6. Population and Sampling Techniques

The population in this study were the administrators of the Central Mardi Wiyata Foundation and the Management of its Sub-Representations in Surabaya, Kediri, Malang Palembang, Maumere, Ende, Larantuka, Southwest Sumba, and Nunukan-North Kalimantan. The sample in this study was the administrator of the central foundation of 2 people, namely the chairman and treasurer, the administrators of 9 sub representatives, each 2 namely the head of the sub representative office and the treasurer and 22 school principals so that the selected sample amounted to 42 people.

3.7. Data collection technique

The method used in this study was to distribute questionnaires directly and via google form to the central foundation management, sub-representative/branch foundation administrators, school principals and parties related to financial management under the auspices of the Mardi Wiyata Foundation.

3.8. Data analysis technique

The analysis technique in this study uses multiple regression analysis with the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y = Management control system effectiveness
α = Constant value
X1 = Clarity of budget objectives
X2 = Accuracy of Reporting
X3 = Quality of Information Systems
β_1 = regression coefficient of Clarity of budget objectives (X1)
β_2 = regression coefficient of Accuracy of Reporting (X2)
β_3 = regression coefficient of Quality of Information Systems (X3)
ε = error (interrupt error rate)

IV. ANALYSIS AND DISCUSSION

4.1. Validity test

Test the validity of the variables of Clarity of Budget Objectives, accuracy of reporting, quality of information systems and effectiveness of management control systems. The results show that all items have an r value of > 0.304, so it is stated that all items are valid.

Table 1. Validation Test Results

Vaiable	Number of Items	Correction item total correlation	Information
Clarity of Budget Objectives (X1)	9	0.376-0.673	Valid
Accuracy of Reporting (X2)	7	0.343-0.548	Valid
Quality of Information Systems (X3)	9	0.343-0.548	Valid
Effectiveness of Management Control System (Y)	8	0.406-0.734	Valid

Source: primary data processed.

4.2. Reliability Test

From the reliability test for all instruments of the 4 variables used in this study, which are listed in table 2, it shows that all of the instruments are reliable with Cronbach's alpha value > 0.6.

Table 2. Reliability Test Results

Variable	*Crombach's Alpha*	Information
Clarity of Budget Objectives (X1)	0.626	Reliable
Accuracy of Reporting (X2)	0.741	Reliable
Quality of Information Systems (X3)	0.852	Reliable
Effectiveness of Management Control System (Y)	0.872	Reliable

Source: primary data processed.

4.3. Classic assumption test
4.3.1. Normality test

In this study, the normality test used was the Kolmogorov Smirnov test. The data is said to be normally distributed if the significance value is > 0.05. Based on the output in table 2, it is found that the significance value of all variables is > 0.05, so it can be concluded that all data in this study are normally distributed.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Clarity of Budget Objectives	Accuracy of Reporting	Quality of Information Systems	Effectiveness of Management Control System
N		42	42	42	42
Normal Parameters, b	mean	38.4762	29.9762	33.9286	34.2381
	Std. Deviation	3.40185	2.52295	3.69834	3.08268
Most Extreme Differences	Absolute	.101	.115	.117	.097
	Positive	.100	.115	.075	.085
	negative	-.101	-.098	-.117	-.097
Test Statistics		.101	.115	.117	.097
asymp. Sig. (2-tailed)		.200c,d	.183c	.165c	.200c,d

Source: primary data processed.

4.3.2. Multicollinearity Test

The multicollinearity test aims to test whether there is a correlation between the independent variables (independent) in the regression model. A good regression model should not have a correlation between independent variables. Based on the results of the multicollinearity test output, it can be seen that the accuracy of budget targets obtained a tolerance value of 0.496, Accuracy of Reporting obtained a tolerance value of 0.512 and the quality of information systems obtained a tolerance value of 0.636. All independent variables in this study obtained tolerance values > 0.1 and VIF < 10, so it can be concluded that the data in this study are free from multicollinearity problems.

Table 4. Multicollinearity Test Results

Coefficientsa

		B	Std. Error	Beta	t	Sig	Tolerance	VIF
1	(Constant)	3,605	3.689		.977	.335		
	Clarity of Budget Objectives	.525	.119	.579	4.395	.000	.496	2016
	Accuracy of Reporting	.089	.158	.073	.564	.576	.512	1,952
	Quality of Information Systems	.229	.097	.275	2.360	.024	.636	1.573

Source: primary data processed.

4.3.3. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. A good regression model is the one with homoscedasticity (Sari, 2014). In this study, it shows that there is no heteroscedasticity disorder because the plot of the moving dots spreads between the X and Y axes.

Figure 2. Heteroscedasticity Test Results
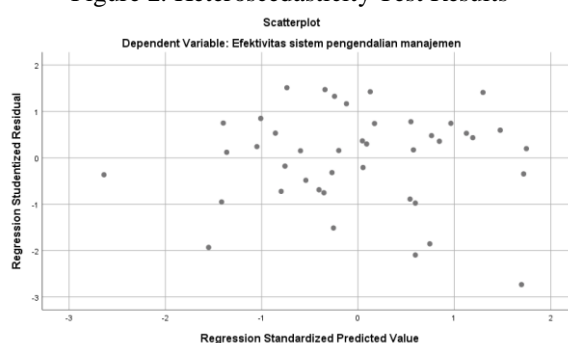
Source: primary data processed.

4.4. Multiple Regression Analysis

Multiple linear regression analysis is the influence linearly between two or more independent variables (X1, X2,….Xn) with the dependent variable (Y). This analysis is to determine the direction of the relationship between the independent variable and the dependent variable whether each independent variable is positively or negatively related and to predict the value of the dependent variable if the value of the independent variable increases or decreases.

4.4.1. Model Accuracy or Significance Test (F Test)

The F test is known as the simultaneous test to see how the effect of all the independent variables together on the dependent variable. From the results of the Anovaa table output obtained a significance value of 0.000 < 0.05, it can be concluded that the accuracy of budget targets, Accuracy of Reporting and the quality of information systems have a simultaneous effect on effectiveness of the management control system.

Table 5. F Test Results

ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	262.150	3	87,383	26,050	.000b
Residual	127,470	38	3.354		
Total	389,619	41			

Source: primary data processed.

4.4.2. Coefficient of Determination Test

The coefficient of determination essentially measures how far the model's ability to explain the variation of the dependent variable is. The coefficient of determination can be obtained by squaring the correlation coefficient or R Squared (R^2).From the output of the determination test, it is known that the value of R^2 is 0.673. The magnitude of the coefficient of determination or R^2 is 0.673 or equal to 67.3%. This figure means thatClarity of Budget Objectives (X1), accuracy of reporting (X2) and quality of information systems (X3) simultaneously affect the effectiveness of the management control system (Y) by 67.3%. While the rest

(100%-67.3% = 32.7%) is influenced by other variables outside this regression equation or variables not examined.

Table 6. Coefficient of Determination Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820a	.673	.647	1.83152

Source: primary data, processed.

4.4.3. Hypothesis Test (T Test)

Individual or partial test analysis (t test) is needed to find out that the variables of budget target accuracy (X1), Accuracy of Reporting (X2) and Quality of Information Systems (X3) partially have a significant influence on the effectiveness of management control (Y). Based on T test coefficientsait can be seen that the accuracy of budget targets obtained a t-count value of 4.395 > t-table of 2.024 and a significance value of 0.000 <0.05, so it can be concluded that hypothesis testing H0 is rejected and hypothesis H1 is accepted. This means that the accuracy of budget targets has a significant positive effect on the effectiveness of the management control system.

H2 . hypothesis testing resultsAccuracy of Reporting obtained a t arithmetic value of 0.564 < t table of 2.024 and a significance value of 0.576 > 0.05, so it can be concluded that the hypothesis Ho is accepted and H2 is rejected. This meansAccuracy of Reporting is notsignificant effect on the effectiveness of the management control system.

Table 7. T . Test Results

Coefficients[a]

	B	Std. Error	Beta	t	Sig
(Constant)	3,605	3.689		.977	.335
Clarity of Budget Objectives	.525	.119	.579	4.395	.000
Accuracy of Reporting	.089	.158	.073	.564	.576
Quality of Information Systems	.229	.097	.275	2.360	.024

Source: primary data, processed.

4.4.4. Multiple Linear Regression Analysis

Based on the output of table 8 the T coefficient test above, it can be formulated the multiple linear regression equation in this study as follows:

Y = 3.605 + 0.525 (X1) + 0.089 (X2) + 0.229 (X3) + (error).

The interpretation of the multiple linear regression equation is that if the variables of budget target accuracy (X1), Accuracy of Reporting (X2) and Quality of Information Systems (X3) are considered constant (fixed), then the value of the effectiveness of the management control system is 3,605. The regression coefficient of the budget target accuracy is 0.525, meaning that the target accuracy has a significant positive effect on the effectiveness of the management control system. The more precise the Clarity of Budget Objectives, the more effective the management control system in budget planning, budgeting and budget oversight. The regression coefficient of Accuracy of Reporting is 0.089, meaning that Accuracy of Reporting has no significant positive effect on the effectiveness of the management control system. The better the Accuracy of Reporting will increase the effectiveness of the management control system which is characterized by responding to every problem on time. The regression coefficient of the quality of the information system is 0.229, meaning that the quality of the information system has a significant positive effect on the effectiveness of the management control system.

The better quality of information systems will increase the effectiveness of the management control system where coordination between regions, between work units or educational units with the central foundation is getting better, young data is accessed and accounting tasks are getting better.

4.5. Discussion

From the results of hypothesis testing, it is concluded that the Clarity of Budget Objectives and the quality of the information system significantly affect the effectiveness of the management control system, while the accuracy of reporting has no effect on the management control system.

4.5.1. Clarity of budget objectives Significantly Affects the Effectiveness of Management Control Systems

The test results show that the Clarity of Budget Objectives has a significant positive effect on the effectiveness of the management control system at the Mardi Wiyata Foundation. This can be proven from the

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results of the T test with the significance level of the Clarity of budget objectives variable on the management control system effectiveness variable of 0.000 < 0.05 or 5%. This means that the clarity of budget objectives determines the effectiveness of the management control system. This research shows that the Mardi Wiyata Foundation has been able to manage its budget clearly and specifically to support improving the quality of education in all work units. The revenue and expenditure budgets have been carefully considered according to the capabilities of each work unit.

The budget as a management control process starting from planning, determining, implementing and reporting has been going well, which is described specifically between the operational budget and the extraordinary budget. Preparation of a good and clear budget, which can be understood by the people who implement the budget will increase the effectiveness of the management control system at the Mardi Wiyata Foundation. The results of this study differ from research by Djumingan (2014) which concludes that the Clarity of Budget Objectives does not affect the effectiveness of the management control system. However, this research is consistent with research by Zainudin (2016) which concludes that the Clarity of Budget Objectives affects the effectiveness of the management control system.

4.5.2. Accuracy of Reporting Has No Significant Effect on the Effectiveness of the Management Control System

The results of this test indicate that the accuracy of reporting has no effect on the effectiveness of the management control system. This can be proven from the results of the T test with a significance level of the Accuracy of Reporting variable on the management control system effectiveness variable of 0.576 < 0.05 or 5%.

The results of this study are different from Nadirsyah (2017) who argues that the accounting reporting and control system has an effect on the management control system in faculties within the Muhammadiyah University of Aceh. The results of this study are also not in line with the research conducted by Hamid (2018) which concluded that financial reporting has a significant effect on management control at the Construction Services Company (PT X) in Jakarta.

Reports from work units have been running well and on time, but reports from several sub-representations to the central foundation are still often delayed, especially from large sub-representations that have more than one work unit. The report will be submitted when requested by the central foundation. This is estimated to occur due to several factors, namely human resources (HR). The educational background of the respondents, especially from the sub-representatives, are mostly educational staff assigned to manage finances who are not educated in accounting so that they lack an understanding of the importance of accurate financial reporting as important information in organizational decision making. In addition to HR, work culture or organization also affects the accuracy of reporting.

Another factor that has a significant role is that the control or supervision function from the central foundation to its work units has not been effective so that there is still disobedience to the established reporting system and guidelines. With the accuracy of reporting as determined will assist management in making the right decisions and relevant to the actual conditions. So the better the accuracy, the management control will increase and be effective.

4.5.3. Quality of Information Systems Has a Significant Influence on the Effectiveness of Management Control Systems

The results of this test indicate that the quality of the information system affects the effectiveness of the management control system at the Mardi Wiyata Foundation. This can be proven from the results of the T test with a significance level of the Quality of Information Systems variable on the management control system effectiveness variable of 2.024 <0.05 or 5%. This means that the quality of information technology determines the effectiveness of the management control system. Mardi Wiyata Foundation has been able to utilize information technology in accounting tasks well. The quality of information technology needs to be improved by upgrading the application of information technology so that the management control system between the central foundation, sub representatives and work units runs well and effectively.

The results of this study are in line with Tjokro's research (2017) which suggests that information technology can moderate the influence of management control systems on company performance. This means that management control runs well and must be supported by good quality information technology. The results of this study are also in accordance with the results of Momuat's research (2016) which concludes that the use of information technology has a significant effect on the accuracy of financial reporting.

4.5.4. Clarity of Budget Objectives, Accuracy of Reporting and Quality of Information Systems Affect the Effectiveness of Management Control Systems.

The results of this study indicate that the accuracy of the budget target, the accuracy of reporting and the quality of the information system simultaneously affect the effectiveness of the management control system. This is evident fromThe results of the Anovaa table output obtained a significance value of 0.000 < 0.05, so it

can be concluded that the model formulated in the multiple linear regression equation is correct.This research is in line with research by Zainudin (2016) which concludes that the Clarity of Budget Objectives and information systems affects the effectiveness of the management control system. This shows that the independent variables of Clarity of budget objectives and the quality of information technology are able to explain the dependent variable, namely the effectiveness of the management control system.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

The Clarity of Budget Objectives has a significant effect on the effectiveness of the management control system. This means that the clarity of budget objectives determines the effectiveness of the management control system. This research shows that the Mardi Wiyata Foundation has been able to manage its budget clearly and specifically to support improving the quality of education in all work units. The revenue and expenditure budgets have been carefully considered according to the capabilities of each work unit.

Accuracy of Reporting has no significant effect on the effectiveness of the management control system. This is estimated to occur due to several factors, namely human resources (HR). The educational background of the respondents, especially from the sub-representatives, are mostly educational staff assigned to manage finances who are not educated in accounting so that they lack an understanding of the importance of accurate financial reporting as important information in organizational decision making. In addition to HR, work culture or organization also affects the accuracy of reporting.

The quality of the information system affects the effectiveness of the management control system. This means that the quality of information technology determines the effectiveness of the management control system. Mardi Wiyata Foundation has been able to utilize information technology in accounting tasks well.

5.3. Suggestion

The Mardi Wiyata Foundation's management control system which is effective in the Clarity of Budget Objectives has been running well but needs to be improved by carrying out more stringent and systematic controls starting from budget preparation, budget execution and reporting. Training for treasurers and financial administration personnel related to the financial reporting system needs to be improved. The quality of information technology needs to be updated and encourage work units to use information technology in submitting reports so that management control from the central foundation can run effectively.

This research still has limitations, namely only researching on one foundation with limited respondents. For this reason, future researchers can continue this research in depth by adding respondents not only to one foundation but to more than one foundation. Then add other variables that have not been included in this study that may affect the effectiveness of the management control system, for example the quality of Human Resources (HR).

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