



Pengaruh disentralisasi dan sistem pengendalian akuntansi terhadap kinerja pimpinan dinas dengan locus of control sebagai variabel pemoderasi
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**THE EFFECTS OF DECENTRALIZATION AND ACCOUNTING
CONTROLS SYSTEM TOWARD THE PERFORMANCE OF
OFFICIAL MANAGER WITH LOCUS OF CONTROL
AS THE MODERATING VARIABLE
(Empirical Study: Official offices in the Province of South Sumatra)**

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ABSTRACT

This research aims to give empirical proofs, whether decentralization of decision making and accounting controls system have a positive and significant effect toward the improvement of the performance of official manager and whether locus of control can function as moderating variable toward the correlation between decentralization and accounting controls system toward the performance of official manager.

The analysis in this research is done toward 160 respondents of official managers in the province of South Sumatra. There are four variables measured in this research, which are decentralization, accounting controls system, locus of control, and the performance of official managers. The data analysis uses Statistical Product and Services Solution Program (SPSS) version 10.0. The testing of hypothesis uses Simple Regression Analysis and Moderated Regression Analysis (MRA).

Keywords: *decentralization, accounting controls system, locus of control, performance.*