

Teori institusional terkini dan sistem pengendalian manajemen beberapa agenda untuk pengembangan kerangka teoritis

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Abstrak

Management control system can only be understood effectively by understanding its interactions with control environment. current literatures of management control system tend to view the system in isolation or, at best, as a rational system that support the implementation of organisational strategy to cope with the dynamics of external factors. This paper attempt to open up the possibilities of exploiting sociology's new institutional theory (NIT) in outlining various paths in the development of MCS's theoretical framework. More specifically, the NIT enables researcher to identify various environmental factors that interact with the MCS, i.e: technical efficiency within organisational context. On the other hand, institutional factors are those related with the creation of legitimation of the MCS implementation. Organisational isomorphism is required to respond effectively to the needs of obtaining technical efficiency and legitimation simultaneously.