

**THE EFFECT OF BELIEF SYSTEM IMPLEMENTATION AND
INTERACTIVE CONTROL SYSTEM ON ECONOMIC PERFORMANCE
WITH ENVIRONMENTAL PERFORMANCE AS MODERATOR**

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Abstract

The purpose of this study was to determine whether there is an influence of the belief systems implementation and interactive control systems on economic performance with environmental performance as a moderating factor. The population in this study are mining and oil and gas companies—sampling technique using a purposive sampling method. The data collection method uses the questionnaire method. The results of this study indicate that belief system implementation has a negative significant effect on economic performance, interactive control systems have a positive and not significant effect on economic performance, environmental performance has a significant positive effect on economic performance, environmental performance is not able to moderate the influence of belief system implementation on economic performance, and environmental performance can moderate the effect of interactive control systems on environmental performance.

Keywords: Belief system, Interactive Control System, Economic Performance, Environmental Performance

JEL Classification: G3, G4, M0

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INTRODUCTION

The current industrial era focuses on technology development to be as efficient as possible, so that companies incorporate environmental aspects, with the main points being environmental pollution and impacting on the cessation of company operations by the government. As an example of a company, the issue of PT Newmont Minahasa

Raya is polluting, which uses technology that is harmful to the state of the sea, namely the disposal of tailings into the sea, which has caused pollution in the small bays precisely in the arms of North Sulawesi. The results of a survey published by the Ministry of Environment carried out in September 2004 in the areas of Tongo Sejong, Benete, and Lahar, West Nusa Tenggara province showed that more than 76-100% stated that the income of fishermen declined after the disposal of tailings at Senunu Bay watershed, the amount of which reached 120,000 tons of tailings per day or 60 times the size of tailings Newmont dumped at Buyat Bay waters. (Kompasiana, 2018). With this case, many companies have begun to pay attention to the environment around the company to avoid public and government protests, to attract investors because the company has carried out environmental responsibility (Dewi & Wirasedana, 2017). The company's operations in the form of environmental damage by a company, such as companies engaged in mining and oil and gas will lead to accounting practices as a corporate responsibility tool for the activities carried out by the company.

The Government of Indonesia, through the Ministry of Environment in 2002, has re-operated the company's performance appraisal program, where PROPER is an environmental performance appraisal system for a company that needs environmental performance measurement indicators, where this design supports the company's process of managing the environment in the form of incentives and disincentives. The incentive itself is in the form of dissemination to the public about a good company's image or impression that is marked with gold, green, and blue labels, while In contrast distinctive forms of dissemination to the public about the company's bad image are marked with red labels and black labels. Companies that are taxpayers are required to have a good level of discipline, and caution in choosing an option so that the level of compliance does not pose a risk (Tambun & Witriyanto, 2016). The government also needs to consider company attitudes, behavior, and ethics for a policy (Panjaitan, et al., 2018).

The benefits provided from human resources have developed very rapidly at this time so that it affects the economic development of a country, to be able to do an economic development analysis seen from economic indicators that show an increase in producing goods and services (Nuraini, 2017). Economic performance can be seen from a business that involves a person's behavior or attitude in achieving a success, which can be said that the better the attitude of one's business behavior, the company goals will naturally be achieved and will get more profit so that the company's economic needs are met. Ethical behavior of a person is said to be good if it can bear all the responsibilities of the company, which seeks to avoid violating any principle which includes the maintenance of environmental management, a low level of environmental performance, and no interest or effort towards environmental conservation (Ja'far.S & Arifah, 2006). This must be carried out on an ongoing basis so that companies can achieve the desired results and continue to compete in an increasingly competitive

business. Economic performance has ethical demands that have implications for industrial activities between stakeholders (parties concerned) and business behavior, where all of these actions will be a separate assessment for stakeholders (Wulandari & Hidayah, 2013). All business actions and behavior are inseparable from the company's management handling system.

Management control systems focus on human resources, which can run the organization, where each individual has different achievements of the company's goals so that it becomes a liaison between two different goals into one direction and make alignment and support the company's strategy (Simons, 1990). The management control system has an impact on a company, at this time the company is now in an era of changing business environment that will be very difficult to predict, the company must be flexible, so that the company does not only run based on regulations, but vision and values, and therefore companies need a management control system, which employees can rely on as managers have, the breadth of insight possessed, high imaginative, broad knowledge of managers about the vision so that it can be aligned with the company's vision (Haholongan, 2016).

This relates to performance evaluation and control systems, which are introduced in an integrated model; the model is called the levers of control. Simons created the Levers of Control in 2000, which aims to help managers diagnose the company to know when and how the company implies in each different environment to achieve company goals. Levers of control itself has four control systems, where this study uses two of the belief systems and interactive control systems, both of these systems together - helping individuals creatively expand space in terms of looking for opportunities.

The above conditions have explained the importance of the environment for the community, then conducted research that discusses the role that affects the belief system and interactive control system in the management control system. Therefore, researchers are interested in combining and adding factors that influence belief systems and interactive control systems. The questions to be proven are: (1) Belief system implementation influence on economic performance (2) Interactive system influence on economic performance (3) Environmental performance on economic performance (4) Environmental performance moderating the effect of belief system implementation on economic performance (5) Environmental performance moderate the effect of the SPM interactive control system on economic performance.

LITERATURE REVIEW

The theory used by this research is the Stakeholders theory. Stakeholder theory is a theory describe to which the part of the company is responsible (Freeman, 2001). The company must maintain relationships with its stakeholders, especially stakeholders who have power over the availability of resources which is used for the company's

operational activities, for example, labor, markets for the company's products, and others Chariri & Ghazali (2007). Post et al. (2002) have distinguished primary stakeholders and secondary stakeholders. Primary stakeholders are the direct groups that affect the company's ability to achieve its main goals, namely providing goods/services to the community. Meanwhile, secondary stakeholders are all groups in society that can affect either directly or indirectly by the impact secondary to the operation of a company.

Economically, a large contribution from a good economic performance is the provision of goods and services to national production, absorption of labor, and sources of foreign exchange income from the results exports. Company problems become the basis of research in the field of economics, especially with matters of trust and public regulation. Company economic research emphasizes the company's problems on how the company pays attention to economic performance runs fairly and openly. Meanwhile, related to market and firm theory, economic studies concentrate on structural problems in the market and business policy.

The claims of ethical economic performance have implications for the embodiment of industrial activity as a harmonious interaction between stakeholders and shareholders or business actors itself. Hence, all business and economic actions performance will be the assessment of stakeholders. The more ethical the business people, then the company's goals will be achieved by itself and the business will proceed in the desired corridor.

Economic Performance

According to Suratno, et al. (2006) Economic performance is a narrative of the achievements and positions of the company's financial situation that can be explained by helping through financial analysis tools, so that the company easily understands the good and bad sides of the company's financial situation and position for a certain period. Good economic performance can make a picture of a company that has gained success, seen by analyzing the company's financial condition. The company formally evaluates the efficiency and effectiveness of the company's financial activities or activities carried out over some time and the information contained in the financial statements, so that investors can be used to form mindsets, the latest ideas about profits, dividends, and future risks of these assessments (Wimatsari, 2014). However, not only does it require the creation of economic performance which only focuses on creating large profits for the company, but the company also needs to have ethical economic performance behavior. Such as the performance of companies that pay attention to their social responsibility to the environment around the company. So it can be interpreted, capital owners think that economic performance is a positive symbol, so they can invest their funds into the company (Wibisono, 2011).

The economic performance of the company is the company's performance relative (changes from year to year) in an industry group similar (industry engaged in

the same business) which is indicated by the amount of the company's annual return (Almilia, 2007). Economic performance is disclosed in the annual financial report company. In the era of the market economy accompanied by the realization of good economic performance, not only demanding creation of an efficient economic performance that brings economics big advantage for the company but also needs to be accompanied by ethical quality economic performance behavior, namely by an embodiment in good corporate social responsibility.

Management Control System

The management control system is a part of management accounting, where the provision of financial and non-financial information for managers to ensure efficient and effective performance of an organization. Subsequently, management accounting identifies, measures, analyzes and collects accounting information for managers that can be used to plan, evaluate, and controlling company resources to achieve company goals (Horngren, 2014). (Simons, 1990) describes four control systems, the levers of control (loc) namely interactive control systems, diagnostic control systems, boundary systems, and belief systems that are trusted to increase or advance the company. This research traces the belief system as a system that can help the company in terms of trust and trustworthy, interactive control system of the company that can help the company in the reciprocal affairs of all company members, both of which are included in the implementation of levers of control, and are expected to be able to run optimally or by reluctance through the aggregation of the four frameworks in the four levers of control, so that it is beneficial for companies in terms of solving problems between owners with ethnic Chinese backgrounds and labor, with ethnic Madurese backgrounds to produce an effective work ethic in business entities (Hariyanto, 2018).

Belief System

The belief system is a system that is useful for managers to describe, communicate the value of the company, so they can provide the latest ideas or thoughts for an effort in taking appropriate action. Examples of belief systems are statements or explanations about the organization's vision, an explanation of the organization's mission, an explanation of the organization's goals (Simons, 1994). The Belief system is directed at communicating the mission, credo, and goals of the organization that intends to help managers transform values, which is still difficult for employees to understand while making is activities that focus on organizational goals (Bruining, et al., 2004). Managers use a belief system if the company's operating conditions are uncertain, so the actions taken by managers can produce the desired results (Speklé, 2001). Management control has a very big role in formulating an innovation strategy. The role of management control appears at each stage, namely when the study program identifies problems while responding to opportunities that arise, namely the belief system.

Belief systems represent organizational values and where the organization is going (Kimura & Mourdoukourtas, 2000). This system is used for inspiration and direct employees to discover existing opportunities, direct employees to look for new ideas, provide basic organizational values, and provide organizational goals and direction (Wongkaew, 2013; Hoque & Chia, 2012). Therefore, this control system aims to motivate individuals so that the individual behaves according to the goal organization. Belief systems are intended to communicate the mission, creed, and goals of the organization all of which help managers to transform what would otherwise be difficult values for employees to understand as well as making it activities that focus on organizational goals (Bruining, Bonnet, & Wright, 2004).

Through a belief system, all activities, in this case, activities to respond to problems by creating opportunities, must be directed to the vision and mission of the university and are always guided by organizational culture (Bernardus, 2018). The company's trust system is reflected in the company's vision, mission, and values. Explanation of values, mission, and vision, is made in a formal form so that it can be communicated through various media to all parties relating to the company (Manggu, 2017).

According to Widener, (2007) Indicators used to measure the belief system construct were developed namely clearly communicating the mission (bf1), managers communicating the value of an organization (bf2), employee understanding of organizational values (bf3), mission motivating employee morale (bf4).

Interactive Control System

Interactive Control System is a system that managers use routinely and enthusiastically in every decision that will be given to employees. The interactive control system is used to discuss each company's agenda, thus diverting the manager's attention (focus) on the company's operations, as well as being enthusiastic in responding to the assumptions given by subordinates and actions in carrying out planning activities (Simons, 1994). For the interactive use of managers, so that managers can guide in the collection of information and include the contribution of top managers and company managers, through interactive use, top managers can also lead the way in the collection of information and manage strategic uncertainty within the company (Garcia et al., 2018). The interactive control system is considered accurate in handling problems when the company's conditions are in difficult conditions, so it greatly affects employee performance (Jolanda & Yovan, 2017). The implication of an interactive control system is an indispensable aspect in a company because it is believed to be able to improve good corporate governance and corporate sustainability performance, interactive performance evaluation can be done with several communication approaches such as discussions, meetings, and even debates, so the process is done automatically will be able to stimulate information exchange among

members of the organization (Triwacananingrum, 2018). The interactive control system was chosen it depends on four factors, (a) technology, (b) regulation, (c) complexity of value creation, and (d) the reality of tactical responses (Simon, 2000). Interactive control systems require a large amount of attention by senior managers to remain aware of the uncertainty of strategies that can affect the achievement of organizational goals so that they differ from the diagnostic control system process (Bisbe & Otley, 2004).

Measurement of interactive control system used by Henri, (2006), namely: discussions carried out with superiors must have developments (ICS1); Describe challenges and debates based on data, assumptions, and action plans (ICS2); convey the general view of the organization (ICS3); showing responsibility to the organization (ICS4); prioritizing the main problem (ICS5); prioritizing success factors (ICS6); improve common language in organizations (ICS7).

Environmental Performance

Environmental performance is the company's performance effort in forming a clean environment (green). Measurement of environmental performance is an important thing from the environmental management scheme, from the measurement of the environmental management scheme, is the result of what has been given to the company in a real and concrete manner. Besides, environmental performance is also the result of environmental management schemes related to environmental aspects (Suratno et al., 2006).

PROPER is an evaluation of compliance and performance that exceeds that of those in charge of a business or activity in the field of controlling environmental pollution or damage, as well as managing hazardous and toxic waste. From the explanation above, PROPER arises where, the emergence of PROPER starts from the clean river program or PROKASIH, wherein the implementation of the management system itself is still fragile and inadequate, and environmental supervisors are still relatively few. If this system can comply with predetermined rules, then the command and control approach will be very functional, so that the 2 roles that have been involved are the government and the community as informants to punish companies for committing misconduct (Ministry of Environment, 2018). Based on this, PROPER was developed, where PROPER used the community and the market to encourage or put pressure on the company to improve the company's environmental performance. PROPER must be understandable if the owners of capital, to facilitate the proactive steps of the owners of capital, then the class in assessing company performance is categorized in 5 color ratings as follows.

Table 1. PROPER Ranking Criteria

Rank	Description
Gold	The company has put environmental management into practice by the rules or requirements and efforts of 3R (Reuse, Recycle

Rank	Description
	and Recovery), on an ongoing basis as well as efforts that are beneficial in the long term.
Green	The company has carried out environmental management by the rules or requirements and efforts of 3R (Reuse, Recycle, and Recovery), and has reciprocity and relations with the community in environmental management.
Blue	Companies that have been subjected to various acts of control in the event of pollution or adverse action in an environment that may impact the company, as applicable law.
Red	Companies that are not able to meet all the requirements by applicable law, for the company's efforts to control environmental management that has been damaged.
Black	Companies that deliberately eradicate actions of non-compliance with applicable requirements and admin sanctions by the law, in the aspect of environmental damage.

Source: Ministry of Environment, 2018

Belief system implementation and Economic performance on previous research studies formulated the first and fourth hypotheses, namely the influence of belief systems on economic performance.

The belief system is an idea, action, or activity that can provide convenience for organizational learning (Levitt, 2011). According to Henri (2006), knowledge of organizational learning has a positive role when it relates to organizational performance. Organizations must also be able to manage and unite their organizational learning so that success in developing the organization's ability to achieve competitive advantage. For companies that have a formal system, the company has shown an evaluation of the belief system about the ideals and goals of the company, through the company's values, mission, and vision that can describe the company's belief system. This statement has also been communicated to all parties concerned with the company, not only to employees but also to all shareholders and the government (Manggu, 2017).

H1a: Belief system implementation has a significant effect on economic performance.

H1b: Belief system implementation significantly influences economic performance by moderating environmental performance.

Interactive control systems and economic performance on previous research studies formulated the second and fifth hypothesis namely: The effect of interactive control systems on economic performance.

Management control is a form of control that behaves interactively when managers use planning methods, monitor controls, and decisions making on activities carried out persistently or continuously in the company (Yustien, 2012). An interactive

control system is considered very appropriate to deal with a company's problems when the condition of a company that is under pressure or uncertainty will affect the condition or performance of employees (Jolanda & Yovan, 2017). Interactive control systems are instruments for organizational learning. By monitoring key strategic uncertainties and discussing them internally, especially among managers, companies improve learning and perfect their strategic options (Tekavčič et al., 2008). The relationship between the needs of this control system with the organizational cycle as stated by Simons, (1994) interactive control system needed by the company. Strategic planning is needed to become a standard in running an organization. The interactive control system is an official system used by the top management of a company to involve themselves or personally in the decision-making process (Musa, 2013). Ismail & Sudrajat, (2012) have the same thought that top management must involve themselves in decision making.

H2a: Interactive control system has a significant effect on economic performance.

H2b: Interactive control system has a significant effect on economic performance by moderating environmental performance.

Environmental Performance and Economic Performance on previous research studies formulated the third hypothesis namely: Effect of Economic Performance with Environmental Performance.

Stakeholders must pay attention to fluctuations in the company's stock prices and the ups and downs of the company's profits in every decision-making, and pay attention to other information such as the company's environmental performance itself (Rohmah & Wahyudin, 2015). Companies must also pay attention to the completeness of the requirements in the disclosure of environmental performance required in disclosure of reports, making it easier for investors to assess the performance of the company (Haholongan, 2016). The better the performance of the company in terms of the environment, the influence on the company's economy is also getting better (Rahmawati & Subardjo, 2017). Efforts are made to determine the company's economic performance; there are many models or techniques of measuring environmental performance that is commonly used by capital owners (Wulandari & Hidayah, 2013). In contrast to Jega (2016) research states that the high or low of a company's business performance in managing the environment does not affect investor behavior in investing. So that the absence of investor response, does not change the level of the economic performance of the company.

H3: Environmental performance has a significant effect on economic performance.

METHODS

This study uses the population, the company working in the mining and oil and gas sectors, and registered companies as proper participants in 10 years. The research

sample uses mining and oil and gas companies; the study uses a purposive sampling method, the criteria set by the researchers are: Have a PROPER Indicator, a company that records for 10 consecutive years, and a company engaged in mining and oil and gas.

The type of data used in this study uses primary data, that is data obtained directly from the source (not through an intermediary). Research or observations are sourced from employees or company workers, respondents who answer questionnaires distributed via e-mail or Google form and returned to researchers in response to respondents.

RESULTS

Respondents in this study are an employee of the mining and oil and gas companies and are registered as participants of PROPER. Researchers spread across 12 companies registered as PROPER participants for the past 10 years.

Table 2. Research Sample Data

No	Description	Amount	Percentage
1	Questionnaire distributed	30	100%
2	Questionnaires that returned	30	100%
3	Number of return questionnaires	0	0
4	Number of incomplete questionnaires	0	0
5	Number of questionnaires that can be processed as samples	30	100%

Source: Primary data, 2019

Table 3. Characteristics of Respondents by Gender, Age, Education, Position, and Experience

Gender	Age	Education	Position	Experience
Man	25 – 35 years old: 10	S1:14	Others: 14	2 – 5 years: 10
	36 - 45 years old: 9	S2: 6	Managers: 6	>5 years: 10
	46 - 55 years old: 1			
Woman	25 – 35 years old: 6	S1 6	Others: 6	2 – 5 years: 10
	36 - 45 years old: 4	S2 4	Managers 4	>5 years: 4

Source: Primary data, 2019

Table 4. Validity test

Variable	Question	R Count	>/<	R Table	Criteria
Belief System (X1)	1	0,781	>	0,374	Valid
	2	0,751	>	0,374	Valid
	3	0,701	>	0,374	Valid
	4	0,626	>	0,374	Valid
	5	0,634	>	0,374	Valid
Interactive Control System (X2)	1	0,470	>	0,374	Valid
	2	0,506	>	0,374	Valid

Variable	Question	R Count	>/<	R Table	Criteria
Economic Performance (Y)	3	0,809	>	0,374	Valid
	4	0,687	>	0,374	Valid
	5	0,824	>	0,374	Valid
	1	0,871	>	0,374	Valid
	2	0,861	>	0,374	Valid
	3	0,735	>	0,374	Valid
	4	0,878	>	0,374	Valid

Source: SPSS data processing results, 2019

Based on table 4 it is found that r-count is greater than r-table, so the steps in decision making on the item-total correlation validity test are marked that each item in each variable is declared valid or deserves further testing.

Table 5. Reliability Test

Variable	Question	Cronbach's Alpha if Item Deleted	>/<		Criteria
Belief System (X1)	1	0,820	>	0,60	Reliable
	2	0,832	>	0,60	Reliable
	3	0,842	>	0,60	Reliable
	4	0,860	>	0,60	Reliable
	5	0,857	>	0,60	Reliable
Interactive Control System (X2)	1	0,856	>	0,60	Reliable
	2	0,848	>	0,60	Reliable
	3	0,757	>	0,60	Reliable
	4	0,794	>	0,60	Reliable
	5	0,763	>	0,60	Reliable
Economic Performance (Y)	1	0,886	>	0,60	Reliable
	2	0,892	>	0,60	Reliable
	3	0,943	>	0,60	Reliable
	4	0,889	>	0,60	Reliable

Source: SPSS data processing results, 2019

Based on table 5 explains the statistical value for each question item. That the Cronbach's alpha value if the item is deleted, indicates a value above > 0.60. So the conclusion is that every question contained in each variable stated the question is stable or in harmony with the indicator (measurement) or can also be called reliable.

Table 6. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	.0000000	.0000000
	.14854251	.14125781
Most Extreme Differences	.074	.056
	.074	.052
	-.069	-.056
Test Statistic		.074
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: SPSS data processing results, 2019

The results of processing table 6 for the normality test, are declared normal with Asymp. Sig. (2-tailed) with a value of 0.200, then the distribution of residual data is declared normal because the value > 0.05.

Table 7. Multicollinearity Test

Model	Coefficients ^a		Description
	Collinearity Statistics		
	Tolerance	VIF	
1 (Constant)			
Belief System	.328	3.048	Symptoms free of multicollinearity
Interactive Control System	.550	1.819	Symptoms free of multicollinearity
Environmental Performance	.147	6.813	Symptoms free of multicollinearity
Belief System is moderated by Environmental Performance	.227	4.401	Symptoms free of multicollinearity
Interactive Control System is moderated by Environmental Performance	.186	5.380	Symptoms free of multicollinearity

a. Dependent Variable: economic performance

Source: SPSS data processing results, 2019

Based on table 7, all equation variables show a Tolerance value > 0.10 or a Variance Inflation Factor (VIF) value < of 10.00 so that all variables are free from multicollinearity symptoms.

Table 8. Autocorelity Test

Runs Test	
	Unstandardized Residual
Test Value ^a	.00380
Cases < Test Value	15
Cases >= Test Value	15
Total Cases	30
Number of Runs	19
Z	.929
Asymp. Sig. (2-tailed)	.353
a. Median	

Source: SPSS data processing results, 2019

Based on table 8 shows the Asymp value. Sig. (2-tailed) with a value of .353 > 0.05, it is stated that the data is free or does not have autocorrelation symptoms.

Table 9. Heteroscedasticity Test

Coefficients^a			
	Model	Sig.	Description
1	(Constant)	.103	
	Belief System	.151	Symptom-free Heteroscedasticity
	Interactive Control System	.660	Symptom-free Heteroscedasticity
	Environmental Performance	.263	Symptom-free Heteroscedasticity
	Belief System is moderated by Environmental Performance	.772	Symptom-free Heteroscedasticity
	Interactive Control System is moderated by Environmental Performance	.335	Symptom-free Heteroscedasticity

a. Dependent Variable: Abs_RES

Source: SPSS data processing results, 2019

Based on table 9 shows the values for all variables, it can be seen that all the variables have a significance value of more than > 0.05 or 5% so that for all equations there is no heteroscedasticity problem.

Table 10. ANOVA

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.827	5	5.365	201.238	.000 ^b
	Residual	.640	24	.027		
	Total	27.467	29			

a. Dependent Variable: Economic Performance

b. Predictors: (Constant), Interactive Control System is moderated by Environmental Performance, Belief System, Interactive Control System, Environmental

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Performance, Belief System is moderated by Environmental Performance					

Source: SPSS data processing results, 2019

Based on table 10, there are two ways to test hypotheses in a simultaneous test (Test F). First, comparing the significant value (Sig), it can be seen that the Sig value shows the value of 0,000, because the Sig value <0.05 can be interpreted as a belief system, interactive control system, environmental performance, a belief system is moderated by environmental performance, and interactive control system is moderated by environmental performance, has a significant influence on economic performance. Second, the hypothesis is accepted or rejected seen from the comparison of the calculated F value with F table, known the calculated F value $201.238 >$ from F table 2.60, it can be concluded belief system, interactive control system, environmental performance, belief system moderated by environmental performance, and interactive control system is moderated by environmental performance, has a significant influence on economic performance.

Table 11. Hypothesis Testing Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.640	.338		7.812	.000
Belief System Implementation	-.080	.016	-.267	-4.900	.000
Interactive Control System	-.027	.016	-.071	-1.698	.102
Environmental Performance	.071	.015	.386	4.746	.000
Belief System Implementation is moderated by Environmental Performance	.026	.013	.130	1.987	.058
Interactive Control System is moderated by Environmental Performance	.099	.012	.601	8.316	.000

a. Dependent Variable: Economic Performance

Source: SPSS data processing results, 2019

Based on table 11 to see the results of this hypothesis test can be in seen 2 references. First compare the Sig value, if <0.05 , the hypothesis is significant or the hypothesis is accepted. Second, comparing the calculated T value with T table, if $T_{\text{arithmetic}} > T_{\text{table}}$ then the hypothesis is accepted or significant.

The results of the first hypothesis value sig on the belief system on economic performance is 0,000 less than profitability <0.05 then the hypothesis is accepted or significant, while the t-count value of -4,900 is greater than $> 2,064$ then the hypothesis is accepted or significant, but this study does not agree with François & Marc, (2017) which states that the management control system concerning belief systems has no significant effect on economic performance.

The results of the second hypothesis sig value on the interactive control system on economic performance is 0.102 greater than profitability <0.05 then the hypothesis is rejected or insignificant, while the value of t count -1.968 is smaller than <2.064 then the hypothesis is rejected or insignificant, the results of this study disagree with research by Jolanda & Yovan, (2017) and Ismail, (2014) that interactive control systems have a significant effect or hypotheses are accepted.

The results of the third hypothesis value sig on environmental performance on economic performance is 0,000 less than profitability <0.05 then the hypothesis is accepted or significant, while the t value of 4.746 is greater than > 2.064 then the hypothesis is accepted or significant, the results of this study agree with Titisari & Alviana, (2012) and Haholongan, (2016) that environmental performance has a significant effect on economic performance. However, this study does not agree with Rohmah & Wahyudin, (2015) research, that environmental performance has no significant effect on economic performance.

The results of the fourth hypothesis value sig on belief systems moderated by environmental performance on economic performance are 0.058 greater than profitability <0.05 then the hypothesis is accepted or significant, while the t value of 1.987 is smaller than <2.064 then the hypothesis is rejected or insignificant, this study concurs with François & Marc, (2017) research, that management control systems especially belief systems do not have a significant effect on economic performance indirectly through environmental performance.

The results of the fifth hypothesis value sig on the interactive control system moderated by environmental performance to economic performance are 0,000 less than profitability <0.05 then the hypothesis is accepted or significant, while the t-test value of 8.361 is greater than > 2.064 then the hypothesis is accepted or significant, this study not in line with research conducted by François & Marc, (2017) that the management control system especially the interactive control system has no significant effect on economic performance that indirectly through environmental performance.

CONCLUSIONS

Based on the results of research conducted by the author on "The effect of the application of management control systems, belief systems and interactive control systems on economic performance with environmental performance as a moderating". Then it can be concluded as: (1) Belief system implementation has a significant effect on economic performance. This is due to the existence of actions, responses, efforts, or initiatives of superiors to employees and creates a level of trust to communicate the values of the organization so that it affects the growth or progress of the company's economy. (2) The interactive control system has an insignificant effect on economic performance. This is due to the lack of interaction or managerial relations with employees, the lack of being active in taking steps or decisions and monitoring actions, which should be carried out continuously so that when the company is facing problems it will not interfere with the performance conditions of employees so that it does not affect the company's economic. (3) Environmental performance has a significant effect on economic performance; this is because the company maintains activities relating to environmental management actively and directly implemented so that it will advance environmental performance and affect economic performance. (4) Belief systems that are moderated by environmental performance have no significant effect on economic performance. this is due to the weakness of the manager's actions towards employees who are supposed to communicate and not give enough confidence to carry out environmental processing activities actively to indirectly have an effect on environmental performance and affect the company's economy. And the last, (5) Interactive control system which is moderated by environmental performance has a significant effect on economic performance. This is because the managers and employees actively create an environmental management system so to achieve environmental targets or targets, thus affecting the company's economy.

The suggestion given for further research is related to respondents used as research samples that are expected to be expended in the corporate field. This is to provide relevant information for various fields so that they have different characteristics. This research is still lacking in the questions or statements raised to respondents, so for future studies to multiply questions or statements so that the results obtained are more relevant and better.

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