

ABSTRACT

The Effect of Monitoring Control and Information of Future Benefit of Alternative Investment Toward the De-escalation of Commitment

By

Tuti Ferawati

This study examined the effect of monitoring control toward the de-escalation of commitment, the effect of information of future benefit of alternative investment toward the de-escalation of commitment, and the effect of monitoring control and information of future benefit of alternative investment toward de-escalation of commitment.

This study was an experimental study with a 2x2 factorial design patterns between subject. 68 samples in this study were the student of S2 Master of Accounting Science Program (MIA) and PPA Faculty of Economics and Business, University of Lampung. Hypothesis was tested by using two ways Anova.

The result of this study showed that the monitoring control had effect toward the de-escalation of commitment, the information of future benefit of alternative investment had effect toward the de-escalation of commitment, the monitoring control and the information of future benefit of alternative investment had no effect together toward de-escalation of commitment.

Keywords: monitoring control, information of future benefit of alternative investment, de-escalation of commitment.

ABSTRAK

Pengaruh *Monitoring Control* dan Informasi *Future Benefit* Investasi Alternatif Terhadap De-eskalasi Komitmen

Oleh

Tuti Ferawati

Penelitian ini meneliti pengaruh *monitoring control* terhadap de-eskalasi komitmen, pengaruh informasi *future benefit* investasi alternatif terhadap de-eskalasi komitmen, dan pengaruh interaksi antara *monitoring control* dan informasi *future benefit* investasi alternatif terhadap de-eskalasi komitmen.

Penelitian ini merupakan penelitian eksperimen dengan pola *design factorial 2x2 between subject*. Sampel pada penelitian ini adalah mahasiswa S2 Program Magister Ilmu Akuntansi (MIA) dan PPA Fakultas Ekonomi dan Bisnis Universitas Lampung sebanyak 68 responden. Analisis data yang digunakan untuk uji hipotesis adalah *two ways Anova*.

Hasil pengujian hipotesis menunjukkan bahwa *monitoring control* berpengaruh terhadap de-eskalasi komitmen, informasi *future benefit* investasi alternatif berpengaruh terhadap de-eskalasi komitmen, *monitoring control* dan informasi *future benefit* investasi alternatif tidak berpengaruh secara bersama-sama terhadap de-eskalasi komitmen.

Kata kunci: *monitoring control*, informasi *future benefit* investasi alternatif, de-eskalasi komitmen.