

ANALISIS RISIKO DALAM PENGANGGARAN MODAL DAN KARAKTERISTIK ORGANISASI YANG MEMPENGARUHINYA

Title	ANALISIS RISIKO DALAM PENGANGGARAN MODAL DAN KARAKTERISTIK ORGANISASI YANG MEMPENGARUHINYA
Author Order	2 of 5
Accreditation	
Abstract	<p>This study examines the influence of a number of key organization characteristics on the extent of use of risk analysis in capital budgeting. A principal objective of this study a to identify those firm specific characteristics and to develop a descriptive contingency model that explain which firm are more likely to use risk analysis in capital budgeting. Questionnaires were distributed to 189 managers that participated in seminar conducted by Asosiasi Manajemen Indonesia (AMA) in Bandung. A total of 98 usable responses were received, representing a usable response rate of over 52%. Using factor analysis and regression analysis, the result indicate that managers who use risk analysis more extensively tend to be those who work in organization that are characterized by greater risk taking, supportive information systems, long term incentive schemes and high managerial learning. No significant relationship between perceived environmental uncertainties and risk analysis in capital budgeting were found. Overall, the result indicate that to capture the benefits of risk analysis, the use of risk analysis techniques should match the setting and strategies of organization. For example, establishing a motivational reward structure and developing a supportive information systems, seem to be more important than fine-tuning the organization's basic structure and environmental uncertainty.</p>
Publisher Name	Accounting Study Program, Faculty Economics and Business, Universitas Sebelas Maret
Publish Date	2012-04-30
Publish Year	2006
Doi	DOI: 10.20961/jab.v6i2.48
Citation	
Source	Jurnal Akuntansi dan Bisnis
Source Issue	Vol 6, No 2 (2006)
Source Page	
Url	https://jab.fe.uns.ac.id/index.php/jab/article/view/48
Author	Dr LAELI BUDIARTI, S.E, M.Si