

Pertumbuhan Bibit Aren (*Arenga pinnata*) pada Perlakuan Jenis dan Dosis Cendawan Endofit dari Padi Aromatik

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Abstract

One of the inhibiting factors in providing sugar palm seeds is the dormancy period of sugar palm seeds and the growth of germs that take a long time. This study aims to determine the type of isolate and the application dose of endophytic fungus isolates that can accelerate the growth of sugar palm seedlings. The study was arranged using a Randomized Block Design (RAK) with 2 treatments. The first treatment was the type of endophytic fungus isolate consisting of 3 levels: isolates C1, C2, and C3. The application dose of endophytic fungus isolate consists of 3 levels, namely: 5 g, 10 g, and 15 g. Parameters observed were shoot emergence, plant height, root length, plant fresh weight, fresh root weight, plant dry weight, and root dry weight. The results showed that endophytic fungi isolates C1 and C3 could increase the growth and biomass of sugar palm seedlings, while the best application dose of endophytic fungi was 5 g. Application of endophytic fungi isolates C1 and C3 with a quantity of 5 g increased the growth and biomass of sugar palm seedlings.

Moderation of Leadership Style: Management Accounting Information Systems and Management Control Systems on Managerial Performance

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Abstract

This study aims to determine and analyze the effect of management accounting information systems and control systems on managerial performance with leadership style as a moderating variable at PT. Pa'baeng-baeng branch pawnshop. The data collection technique used in this research is the survey technique by distributing questionnaires and studying documentation. The population and samples used in this study were 30 respondents. The data analysis technique used is multiple linear regression analysis were processed using assistance Software SPSS26. This study indicates that the management accounting information system and control system have a positive and significant effect on managerial performance at PT. Pa'baeng-baeng branch pawnshop. These results suggest that the leadership style variable only weakens the influence of the management accounting information system and management control system on organizational performance at PT. Pa'baeng-baeng branch pawnshop. The company is expected to maintain and carry out its functions systematically so that the management accounting information system and management control system can run effectively. The company is also likely to continue improving managerial performance with variables other than the management accounting information system and control systems, such as performance measurement system variables, information technology, etc. For further researchers, this research is expected to be used as a reference to be used as material for research development by using other variables outside of this research and using more and more varied research indicators and adapted to the situation and condition of the object of study.