

## THE INFLUENCE OF ORGANIZATIONAL CULTURE IN THE RELATIONSHIP BETWEEN STRATEGY AND MANAGEMENT CONTROL SYSTEM

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*The objective of the study is to analyze the relationship between the strategy formation process and the diagnostic and interactive use of the management control system moderated by the organizational culture. It is a descriptive research with a quantitative approach, through a survey. For the data collection, a questionnaire was used, with 78 answers from small and medium hotels in Brazil, for the analysis was used the technique of structural equations (SEM). The results show that the relationship between planned strategy and diagnostic use has a significant relationship, while the relationship between planned strategy and interactive use was not significant. The results indicate that when managers adopt the planned strategy the SCG will be used in a more diagnostic way, whereas when adopting the emerging strategy they tend to use SCG in a more interactive way. It is concluded that the organizational culture does not moderate the relation between intended and emerging strategy in the use of the management control system in small and medium hotels. The study contributes to the inclusion of moderation of the organizational culture in the relationship between the process of strategy formation and the diagnostic and interactive use of the SCG. It also contributes by showing the importance to small and medium hotels of the use of SCG and its strategies.*

**KEY WORDS:** Management control system, strategy, culture.