

# Strengthening Management Control System in the Accounting Department: A Study at PT X

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## Abstract

The implementation of an effective management control system (MCS) is a crucial element in ensuring the efficiency and accuracy of company operations. This study aims to analyze the implementation of MCS in the accounting department of PT X, with a focus on the cultural controls and action controls that have been put in place. A qualitative method was employed, using a case study approach. Data were collected through in-depth interviews with the head of the department and accounting staff to understand the implementation of the MCS. Thematic analysis was used to analyze the data. The findings reveal that although an MCS has been implemented in the accounting department of PT X, its application has not been optimal. Cultural controls, which emphasize the values of thoroughness and compliance, have proven ineffective due to insufficient formal training and inadequate socialization. Meanwhile, action controls, as realized through the implementation of standard operating procedures (SOP), faced challenges such as inconsistencies in interpretation and application among staff, as well as a lack of regular monitoring. Based on these findings, the recommended solutions include strengthening both cultural controls and action controls through more structured training, revising and clarifying SOP for better consistency, enhancing regular monitoring and evaluation mechanisms, and integrating technology systems to improve inter-departmental coordination. This approach is expected to enhance the effectiveness of the MCS in PT X's accounting department while contributing to the company's overall efficiency and performance.

Keywords: Management Control System, Action Control, Value Chain Model

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## INTRODUCTION

PT X is a company located in Samarinda, East Kalimantan. The company has two subsidiaries located in Balikpapan and Samarinda, which are engaged in the retail industry and transportation services segments. As a company that serves the needs of local and regional markets, PT X provides variety of building materials. Along with economic development, the company faces great challenges to remain competitive amidst fluctuating raw material prices and unpredictable changes in market demand. These challenges not only impact the company's operational and sales strategies but also affect PT X's financial resilience and adaptability to market dynamics.

One department that plays an important role in keeping the company's operating effectively is the accounting department. The accounting department is responsible for ensuring the accuracy of financial reports, which management relies on to make informed decisions about the business's performance. However, in practice, the department faces several internal challenges that affect the company's overall effectiveness. Some of the key issues include:

1. Errors in transaction recording due to a lack of understanding among accounting staff of the proper procedures.
2. Delays in preparing financial reports, which slow down the decision-making process.
3. Additional tasks outside the department's core responsibilities, such as stocktaking and fixed asset inventories, assigned by management.

These challenges suggest that the management control system isn't working as effectively as it should to support the accounting department's performance. A reliable management control system is essential to improve operational efficiency, maintain the accuracy of financial reporting, and reduce

any potential business risks (Jusriadi & Ario, 2020). Given these challenges, an in-depth study of the implementation of PT X's management control system in the accounting department is needed.

These problems indicate that the management control system is not optimal to support the performance of the accounting department. A reliable management control system is needed to improve operational efficiency, maintain the accuracy of financial reporting and minimize business risks that may occur. (Jusriadi & Ario, 2020). Based on these problems, an in-depth study is needed regarding the implementation of PT X's management control system in the accounting department. This study aims to identify deficiencies in the existing management control system in the company and provide solutions to overcome the problems faced by the accounting department.

Based on the problems that have been presented, the questions that can be studied in this study are, (1) how is the management control system implemented at PT X in the accounting department? (2) how is the solution to improve the management control system at PT X in the accounting department?. The objectives of this study are (1) to examine the implementation of the management control system at PT X in the accounting department. (2) provide recommendations for solutions to overcome the problems faced by the accounting department in terms of the management control system.

## LITERATURE REVIEW

### Contingency Theory

This study uses contingency theory as a basis for understanding and analyzing the implementation of the management control system in the accounting department of PT X. Contingency theory is one of the conceptual frameworks used to understand that there is no single approach that can be applied universally in management control. According to this theory, the effectiveness of the management control system is highly dependent on the specific situation or conditions faced by the organization, such as company size, external environment, organizational structure, and market uncertainty. (Otley, 1980).

Contingency theory in management posits that organizational outcomes result from the fit between contingent factors, influencing organizational design and function (Islam, 2012). This approach integrates diverse management perspectives and incorporates environmental influences (Luthans & Stewart, 1977). The concept of "fit" is central to contingency theory, with three main approaches: selection, interaction, and systems. Contingency theory suggests that factors associated with high performance vary depending on a company's context, particularly its environment, size, and technology (Child, 1975). In management accounting research, the main challenge lies in operationalizing the concept of fit (Jesmin Islam, 2012). To advance the field, researchers should explicitly discuss how different forms of fit relate to one another and can be applied across studies (Jesmin Islam, 2012). Overall, contingency theory provides a framework for understanding how organizations adapt to their specific circumstances to achieve optimal outcomes.

According to this theory, the effectiveness of a management control system is determined by the extent to which the system is adapted to contingent factors that exist in the organization, in other words, the control system implemented by the company must be flexible and able to adapt to changing conditions, be it market fluctuations, technological changes, or internal challenges faced by the company. (Chenhall, 2003). Contingency factors that affect the implementation of PT X's management control system in the accounting department include.

1. **Company Size:** As a company that has branches in several cities with quite diverse activities (retail and transportation services), PT X requires a complex and integrated control system to ensure effective coordination between sections.
2. **External environment:** Fluctuating raw material prices and uncertain market demand are challenges that affect financial management and strategic decisions at PT X.
3. **Technology and Information Systems:** PT X's technological capabilities, especially in the areas of accounting information systems and financial reporting, also affect the efficiency and accuracy of the management control system.

4. Organizational culture and structure: The existing organizational culture at PT X and the division of authority between sections affect the implementation of procedures and policies in management control.

Contingency theory suggests that the ideal management control system is not a uniform one, the implementation of the management control system at PT X must be adjusted to the following factors (Junita et al., 2018).

- a. Planning: Careful and flexible planning needs to be prepared by the accounting department to deal with market uncertainties and changes in raw material prices. This is in accordance with the idea of contingency theory which states that planning should reflect changing conditions in the external environment.
- b. Inter-Section Coordination: In a complex and dispersed environment like PT X, coordination between sections needs to be strengthened to optimally achieve organizational goals. Contingency theory emphasizes that proper coordination will improve operational efficiency and control.
- c. Effective Communication: One important aspect of management control is the ability to communicate timely and accurate information to relevant parties. In this context, clear communication between accounting staff and management will greatly assist in decision making.
- d. Performance Evaluation: Proper performance evaluation based on the results achieved will provide feedback for the improvement of the existing control system. Contingency theory supports the idea that evaluation cannot be done in the same way in all contexts and should be tailored to the organization's objectives and the situation at hand.

Contingency theory in this study, will be used to analyze the implementation of the management control system in the accounting department of PT X, with the aim of evaluating the extent to which the current control system can be adjusted to various contingent factors affecting the company. Contingency theory argues that an effective control system must be adapted to the conditions and situations faced by the organization, both external factors such as market dynamics and fluctuations in raw material prices, as well as internal factors such as organizational structure and technology used by the company. This approach provides a comprehensive framework for evaluating whether the control system implemented at PT X is in accordance with the evolving needs of the organization. The application of contingency theory will identify factors that affect the effectiveness of management control, such as the complexity of operations, company size, organizational culture, and information systems used by the accounting department. With the identification of these factors, this research will determine whether the existing control system needs adjustment or change to better meet the company's objectives, especially in improving efficiency and accuracy in financial management. In addition, contingency theory will also assist in formulating recommendations related to improving the control system that is more adaptive to the challenges faced by PT X.

### Management Control System

Management Control is an important function in organizations. Failure of management control can lead to large financial losses, reputational damage, and possibly even organizational failure. Many literatures explain about the definition of management, all of them explain management is the process of organizing resources and directing activities to achieve organizational goals. Management control focuses on execution and it involves addressing common questions (Merchant & Van, 2017) such as:

1. Do employees understand what is expected of them?
2. Will employees consistently work hard and try to do what is expected of them?
3. Are they capable of doing a good job?

Management Control Systems (MCS) are administrative procedures that gather and use information to evaluate organizational performance and influence behavior to implement strategies (McCosh et al., 1981). These systems aim to ensure top management decisions are executed at operational levels, controlling human behavior without being oppressive (McCosh et al., 1981). MCS contribute to decision-making by providing credible, personalized information on value creation and

destruction, potentially leading to business success in uncertain environments (Anthony & Govindarajan, 2020). Effective MCS combine three approaches: markets, rules, and culture, with organizations dynamically balancing these elements to adapt to changes in culture, technology, and competitive forces (Lebas & Weigenstein, 1986). The general trend in MCS evolution is moving away from rules-based controls towards greater reliance on controls embedded in organizational culture (Lebas & Weigenstein, 1986). Overall, MCS play a crucial role in helping managers plan and think more effectively, benefiting both the organization and individual satisfaction (McCosh et al., 1981).

A management control system is a framework designed to help an organization achieve its objectives by identifying, measuring, managing and monitoring its operational performance. Control refers to a series of policies, procedures and methods used to ensure that organizational resources are used efficiently, risks are identified and addressed, and strategic objectives are achieved. (Fauzan, 2024). The scope of the management control system covers several aspects involving managerial and decision-making processes. Here are some key elements of the scope of the management control system (Fauzan, 2024):

1. Creation of a clear and measurable strategic plan to achieve the company's vision and mission.
2. Periodic performance measurement to evaluate progress.
3. Identify, analyze and evaluate risks that may affect the objectives.
4. Development of an effective reporting system to provide relevant information to stakeholders, and clear communication of objectives, performance and corrective actions.

Based on the explanation by the expert, it can be concluded that the management control system is a system designed to ensure that the entire organization can carry out policies and procedures effectively and efficiently. In addition, the management control system consists of systematically organized elements that are used by management to control the activities of employees or implementing officers so that organizational goals can be achieved.

### **Management Control System Control**

Control in the management control system is a process carried out by management to monitor, supervise, and evaluate organizational activities so that they run according to a predetermined plan. This control aims to ensure that organizational goals are achieved in an effective and efficient manner. Control in the management control system into several types (Merchant & Van, 2017).

1. Outcome control focuses on achieving the end result of an activity. In this approach, management sets targets to be achieved and measures performance against these results. If the results achieved are not as expected, corrective action is taken. Outcome control is effective in situations where results can be measured quantitatively, such as achieving sales or profit targets.
2. Action control relates to controlling the behavior or actions of employees in carrying out their duties. This is done by establishing standard operating procedures (SOP) that must be followed. Action control aims to ensure that the activities carried out by employees are in accordance with the policies and procedures that have been established by the organization. In this way, management can minimize the risk of errors and ensure consistency in operations.
3. Cultural control involves using organizational norms, values, and culture to influence employee behavior. In this system, employees are motivated to work in accordance with organizational goals because they feel they have a responsibility to the team's work outcomes. Cultural control serves to create a positive work environment, where employees have an awareness and commitment to achieving organizational goals together.

### **Value Chain Model**

The value chain framework can be used as a conceptual framework to understand company activities, which are divided into primary activities and supporting activities. Primary activities, which include inbound logistics, operations, outbound logistics, sales and marketing and servicing, are the main set of activities that contribute directly to the creation of product or service value. Meanwhile, supporting activities such as human resource management, product and technology development, procurement

as well as accounting and finance functions are also important. (Turban et al., 2019). The following is an overview of the value chain framework.

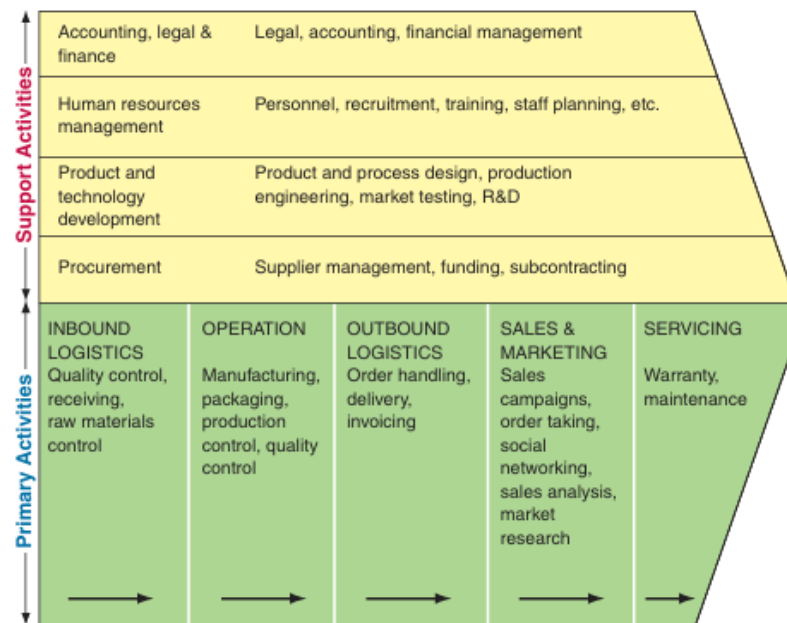


Image 1 Value Chain Framework

Source: (Turban et al., 2019)

Based on the framework, it illustrates that the main and supporting activities in the company can be supervised and controlled through an effective management control system in the accounting department. Key activities such as recording transactions and financial reporting can be analyzed within the value chain framework to ensure that each process runs according to procedures and supports value creation for the company. Meanwhile, supporting activities such as human resource management and procurement also require good control to ensure adequate training and proper task allocation, so that problems such as recording errors, reporting delays and additional workload can be minimized. Thus, this model helps highlight the role of the accounting department in supporting the overall efficiency and effectiveness of the company. (Turban et al., 2019).

## METHODS

This research was conducted at PT X, which is one of the companies located in East Kalimantan. This research uses a qualitative method with a case study approach, this approach was chosen because it allows researchers to explore an in-depth understanding of the implementation of the management control system at PT X, focusing on the specific problems faced by the accounting department. Case studies allow a more comprehensive analysis of the context and operational processes that exist in the company. By understanding the problem in a real context, this research can produce relevant recommendations for improving the management control system at PT X.

Data collection in qualitative research is not guided by theory, but by facts found in the field. Qualitative methods are methods used to research on natural object conditions, qualitative methods are used to obtain in-depth data, data that contains meaning. Meaning is the actual data (Abdussamad, 2021). The data in this study were collected through in-depth interviews with predetermined informants, namely several accounting staff and the head of the accounting department. The selection of informants is based on criteria such as length of employment (at least 6 months), their involvement in control activities that include planning, implementation, and performance evaluation, and who are willing and have time to be interviewed.

**Table 1** Research Informants

Name	Position
L	Head of Accounting

MGS	Accounting Department Staff
FAA	Accounting Department Staff

The data analysis method in this research uses a thematic analysis approach. The stages of analysis began with transcribing and coding data from interviews conducted with informants. Each piece of data will be coded in certain sections of the transcript, which are relevant to the keywords that are the focus of the research, namely the management control system, control, and value chain model. These codes represent the main themes that emerge in the data. After coding, the data will be grouped into major themes that describe the implementation of the management control system, the controls used and the value chain model. After grouping the themes, the next step is to compare the data found with existing literature and theories.

Triangulation is a data validity checking technique that utilizes something else. Outside the data for the purpose of checking or comparing the data. The most widely used triangulation technique is checking through other sources (Adhitama & Aulia, 2017). The step taken to ensure data validity in this study is source triangulation, by comparing information from various informants and other relevant data.

## RESULT AND DISCUSSION

### Implementation of the Management Control System of the Accounting Department of PT X

This study examines the implementation of the management control system in the accounting department of PT X. The results of interviews with informants show that the management control system has been implemented with a focus on cultural control and action control. Although the management control system has been implemented at PT X, its implementation has not been effective and consistent. This application can be understood through the perspective of contingency theory, which emphasizes that the management control system must be adjusted to the specific conditions of the company, including organizational structure, organizational culture, and environmental characteristics.

#### Culture Control

One aspect of control implemented is cultural control, which focuses on instilling the values of thoroughness, responsibility, and adherence to procedures among accounting staff. The head of accounting explained:

"we always emphasize to the staff to make sure the recording of transactions is really accurate, because this will have an impact on the final report" (Mrs. L, head of accounting at PT X).

However, although cultural controls have been implemented, interviews showed that they are not fully effective. Staff felt they lacked sufficient formal training to strengthen their understanding of the importance of accuracy in recording and reporting. This is consistent with contingency theory, which states that cultural controls need to be tailored to the specific needs of the company and should be supported by adequate resources, such as regular training and socialization. One of the staff explained:

"We are always asked to work precisely, but the office never sends us training to run the skybiz application, so the way we work is different from the others. Because we do it based on our knowledge" (MGS, accounting staff at PT X).

This lack of training indicates that although cultural controls are in place, contingency factors such as lack of formal training and support from the company affect the success of these cultural controls.

#### Action Control

The implementation of action control at PT X is carried out through Standard Operating Procedures (SOP) which serve as guidelines for recording transactions and financial reporting. However, different interpretations of the SOP among staff indicate problems in the consistency of the application of this procedure. One staff revealed:

"Actually, the SOP already exists, but sometimes we feel that this SOP is interpreted differently by each staff, so sometimes one staff member to another interprets this SOP differently. For example, for fixed asset maintenance. Sometimes I input it using the asset maintenance cost

account, but other staff sometimes input it using the operational cost account. (FAA, accounting staff at PT X)"

This lack of clarity in the application of the SOP indicates that action control has not been fully effective. Based on contingency theory, the control system should be tailored to the specific factors affecting the company, including operational complexity and organizational structure. If the SOP is not clearly socialized and there is no regular monitoring, then action control becomes ineffective, and can even cause variations in its application. (Sudirman et al., 2023) which affects the quality and consistency of financial reporting. Related to organizational structure and information flow, the interview results show that staff feel less informed about changes to SOP or new policies. One of the staff stated:

"Sometimes, if there is a change in the SOP, we are not informed. So we often interpret it ourselves, especially for cases that rarely occur. This is also the same as the end-of-month report, we are not told in detail what kind of report must be submitted at the end of the month, the final report or only needs to be prepared for inspection ( MGS, accounting staff at PT X)"

Contingency theory suggests that an effective organizational structure must support clear and consistent information flow, especially regarding control procedures and policies. This lack of clarity in information flow indicates that despite the established SOP, ineffective organizational structure and communication have the potential to hinder the implementation of a more efficient management control system. (Junita et al., 2018).

One of the factors affecting the implementation of action control is the lack of regular performance monitoring and evaluation. Staff felt that without regular monitoring, they worked based on their personal understanding of the SOP and procedures in place. One staff expressed:

"Most of the time, we work based on our own understanding. If there are mistakes, they are usually only corrected after problems arise. There is no clear regular monitoring of whether we are following the SOP correctly." (FAA, Accounting Staff of PT X)

Based on contingency theory, the implementation of an effective management control system must be accompanied by a monitoring mechanism that is appropriate to the characteristics of the organization and the environment. Without regular monitoring, the implemented control system cannot be properly evaluated and adjusted, thereby reducing the effectiveness of SOP implementation and cultural control. (Junita et al., 2018). Staff in the accounting department also feel less involved in the process of planning and evaluating the control policies implemented. As expressed by one of the staff:

"We were never consulted about changes or implementation of SOP. We were only given instructions to follow the existing procedures without knowing why they were important or how they worked." (FAA, Accounting Staff of PT X)

Contingency theory emphasizes the importance of employee involvement in the planning and evaluation of control systems to create a better understanding of the procedures and policies implemented. Non-involvement of staff in this process can lead to low commitment to the implementation of established procedures. (Junita et al., 2018).

### **Solutions to Improve the Management Control System**

Based on the analysis of the implementation of the management control system in the accounting department of PT X, it is found that the existing management control system in the accounting department of PT X is not optimal. Although there have been several controls implemented, there are still weaknesses in implementation, such as lack of adequate training, inconsistency in the application of SOP, and lack of regular monitoring. Therefore, the researcher recommends a solution by strengthening the existing action and cultural controls in the following ways.

### **Staff Competency Improvement through Formal Training**

Contingency theory emphasizes the importance of matching organizational resources with the specific needs of the company's environment. Formal and regular training is needed to improve accounting

staff's understanding of transaction recording procedures, financial reporting, and the use of the Skybiz application. (Halimah et al., 2024).. This training will strengthen supporting activities in Accounting, which support efficiency in key activities such as Outbound Logistics and Sales & Marketing. The recommended solution implementation is to hold regular technical training on SOP and related applications, as well as establish a discussion forum to share experiences between accounting staff and related departments.

### **Revision and Socialization of Standard Operating Procedures (SOP)**

The results show that there are differences in interpretation of the SOP between staff. To overcome this, the company needs to revise the SOP to make it clearer and more specific, and conduct structured socialization. The implementation of the recommended solution is to develop clear SOP with guidelines for each recording scenario, hold workshops to make accounting staff understand the new SOP, involve staff in the preparation of SOP so that the procedures made are more realistic and applicable.

### **Optimization of Performance Monitoring and Evaluation Mechanism**

The lack of regular monitoring results in errors only being noticed after problems arise. Monitoring systems need to be strengthened with technology and regular evaluation systems. Monitoring that is in accordance with company conditions allows for faster and more precise evaluation and improvement of the control system. (Kuswati, 2023). In addition, good monitoring will improve the accuracy of accounting data, which supports strategic decision making across key activities. The implementation of the recommended solution is to create an audit team to evaluate performance.

### **Improve Information Flow and Communication between Departments**

The interview results show a lack of information flow related to changes in SOP or new policies. The company needs to improve the internal communication system so that any changes can be conveyed clearly and quickly. An organizational structure that supports effective communication will minimize miscommunication in the implementation of controls. In addition, good communication will ensure coordination between supporting and main activities, such as accounting that supports the distribution of goods (Outbound Logistics). The recommended solution implementation is to hold monthly inter-departmental coordination meetings.

### **Alignment of Management Control System with Other Departments**

The value chain model shows that the performance of the accounting department affects and is affected by other departments. Therefore, the management control system in the accounting department should be aligned with the needs of departments such as sales, logistics, and finance.

A good management control system is one that is able to ensure that all company operations run efficiently, effectively, and according to standards. (Hidayat et al., 2024). So that the accounting department control system that is implemented is important, because if the accounting department management control system is good, it will provide an accurate information system which can later be used for financial control by other departments. The following table illustrates the relationship of individual control systems that will affect company performance.

Table 2 explains that the strengthening Management Control System (MCS) in the Accounting Department plays an important or a crucial role the accuracy of the accounting information system, which is then used as a key tool for financial control across other departments, such as Sales Department, Purchasing Department, Logistics Department, and Finance Department. When each of these departments has a well-functioning MCS, financial control can be carried out more effectively. The good performance of individual departments (such as achieving sales targets, managing inventory, efficient financial management, and accurate financial records) positively impacts the overall performance of the company. A robust management control system not only supports the effective achievement of company goals but also helps ensure sustainability. (Adiputra & Sujana, 2021). By having structured and effective control in each department, the company can secure financial stability,



revenue growth, customer satisfaction, and operational success. Ultimately, the control system applied across departments contributes significantly to improving the company's overall performance. To further enhance cooperation, the recommended solution is to design a performance-based reward program.

**Table 2** Relationship of individual departmental MCS and company performance

Department	Individual Department Performance		Company Performance
	Jobs	Performance Assessment	
Sales Department	Achievement of sales targets and good customer relationship management	Good performance	<ul style="list-style-type: none"> <li>● Increased revenue from sales</li> <li>● Efficient cost management and procurement</li> <li>● Fast distribution and customer satisfaction</li> <li>● Maintained financial stability and sound and accurate financial information</li> </ul>
Purchasing Department	Efficient inventory management and procurement of goods as needed, to ensure efficient cost management and proper procurement of goods.	Good Performance	
Logistics Department	Focus on managing the distribution of goods, which ensures products arrive on time and improves customer satisfaction.	Tub Performance	
Department of Finance	Management of the company's budget and cash flow	Good Performance	
Accounting Department	Accurate and timely financial recording and reporting	Good Performance	

## CONCLUSION

The strengthening of Management Control System (MCS) in the Accounting Department of PT X has been focused on cultural control and action control. However, the effectiveness of this implementation is still limited due to several key challenges, including a lack of formal training, inconsistencies in how Standard Operating Procedures (SOPs) are interpreted and applied, insufficient regular monitoring, and suboptimal communication and information flow.

From a contingency theory perspective, it was found that effective MCS must be needs to be customized to meet the unique needs of the company, backed by sufficient resources, and supported by a clear organizational structure and strong communication channels.. The results of the analysis show that the current cultural and action controls require strengthening through several corrective measures, such as formal training to improve staff competence, revision and socialization of SOP, optimization of performance monitoring mechanisms, and improved communication and coordination between departments.

A good management control system in the Accounting Department directly impact on the quality of accounting information used by other departments, such as sales, logistics, and finance, thereby contributing to overall company performance. By addressing weaknesses in the implementation of the MCS in the Accounting Department, PT X can ensure operational efficiency, financial stability, and continued growth of the company.

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