

SYSTEMATIC LITERATURE REVIEW: THE IMPACT OF MANAGEMENT CONTROL SYSTEMS ON ORGANIZATIONAL PERFORMANCE IN INDONESIA

Shelfia Puspita Ramadhani^{1*}, Dhivanadya Azzahra Putri²,
Muhammad Ali Maskur³, Farah Salsabilla⁴

¹*Tulungagung University (Indonesia)*

²*Tulungagung University (Indonesia)*

³*Tulungagung University (Indonesia)*

⁴*Tulungagung University (Indonesia)*

*) email: shelfiapuspita16@icloud.com

Abstract

This systematic literature review investigates the role of management control systems (MCS) in enhancing organizational performance in Indonesia. Analysis of ten empirical studies employing quantitative methods (SEM-PLS, path analysis, multiple regression) reveals consistent positive effects of MCS at employee, managerial, and financial levels. MCS effectiveness is contingent on system type, organizational context, culture, strategy, motivation, and mediating or moderating mechanisms. Evidence indicates both direct and indirect performance impacts, emphasizing MCS as a context sensitive and adaptive framework. Integrating system design, individual behavior, and organizational strategy emerges as critical for optimizing outcomes. This review consolidates theoretical insights and informs future research and implementation of performance management systems in Indonesian organizations.

Keywords: management control systems, organizational performance, systematic literature review, Indonesia

1. INTRODUCTION

1.1 Research Background

Based on the reviewed literature, organizational performance in this study encompasses employee, managerial, and financial dimensions. Several studies examine management control systems (MCS) in relation to organizational culture. (Rachman, Makiyah, & Adrian, 2022) highlight that both organizational culture and MCS significantly influence employee performance. In a hospitality context, MCS enhances organizational culture, thereby improving hotel performance (Arviana, Daromes, & Kampo, 2021). MCS is also linked to strategic execution. (Tupamahu, Ghozali, & HP, 2019) demonstrate that lean management implementation requires MCS support to ensure consistency, contributing to competitive advantage and overall organizational performance. (Utary, 2014) finds that the relationship between MCS and corporate financial performance is contingent on business environment, organizational structure, strategy, and culture. These findings indicate that MCS effectiveness is context-dependent. Additional evidence shows sector-specific

impacts: (Fachruddin, Labok, & Saputra, 2024) report positive effects of MCS on managerial performance at Bank Syariah Indonesia, while (Zulkarnaen, 2023) highlights MCS contributions to employee productivity at PT. Trimitra Dinamika Konsultan. (Lubis, Ayu, & Welhendra, 2022) note that MCS supported by accounting information systems enhances employee performance in local government offices. (Pratama & Bastian, 2025) reveal that work motivation moderates the influence of MCS on organizational performance. In healthcare, (Sukmawati & Susilo, 2023) show that both MCS and internal control affect financial performance at Jombang Hospital. (Sinarasri, Chariri, & Zulaikha, 2023) extend the analysis to startups, demonstrating that integrated MCS covering planning, cybernetic, compensation and reward, administrative, and cultural controls enhances performance. Collectively, evidence from Indonesia confirms that MCS significantly affects organizational performance. However, variation in sectors, organizational contexts, and methodologies has limited understanding of its holistic impact. Differences in contextual factors, cultural influence, and strategic alignment contribute to inconsistent findings, while methodological constraints such as limited generalizability and sample scope underscore the need for a comprehensive review. A systematic synthesis is essential to consolidate, compare, and evaluate empirical evidence on how MCS influences organizational performance across Indonesian organizations.

1.2 Research Important

Empirical evidence indicates that employee performance is influenced by both management control systems (MCS) and organizational culture (Rachman et al., 2022). However, implementation challenges such as limited innovation, task errors despite meeting targets, and misalignment between budgets and organizational programs suggest that MCS–performance relationships are not always optimal. In strategic contexts, MCS supports lean management adoption and the achievement of competitive advantage (Tupamahu et al., 2019), though conclusions are constrained by limited data, small sample sizes, and cross-sectional designs, indicating that empirical evidence remains partial and fragmented. Other studies highlight MCS as a mediating mechanism between organizational variables and performance outcomes. For instance, organizational culture does not directly affect hotel performance but influences MCS implementation, which in turn impacts outcomes (Arviana et al., 2021). Similarly, MCS affects financial performance through business strategy and environmental conditions (Utary, 2014), suggesting that its effects are context-specific and not generalizable. Consistency of MCS influence is observed across banking, government, manufacturing, and healthcare sectors. Improved MCS implementation correlates with enhanced managerial performance (Fachruddin et al., 2024). Integration with accounting information systems and moderating factors such as work motivation further strengthens its impact on organizational performance (Lubis et al., 2022; Pratama & Bastian, 2025). In healthcare, MCS positively affects hospital financial performance (Sukmawati & Susilo, 2023). Startups also benefit from

comprehensive MCS—covering planning, cybernetic control, compensation and reward, administrative control, and cultural control—leading to improved organizational outcomes (Sinarasri et al., 2023). Despite these findings, variability in research approaches, organizational contexts, and methodological limitations underscores the fragmented understanding of MCS effects in Indonesia. Case studies, such as the role of MCS in enhancing employee productivity at PT. Trimitra Dinamika Konsultan (Zulkarnaen, 2023), indicate the need for further investigation to clarify mechanisms linking MCS to individual and organizational performance in service industries.

Given the dispersed and context-dependent evidence, a systematic synthesis is essential. This Systematic Literature Review consolidates existing empirical findings, identifies patterns in MCS–performance relationships, and provides a comprehensive overview of research consistency and developments in the Indonesian context.

1.3 Research Questions

1. How do management control systems (MCS) influence organizational performance in Indonesian organizations?
2. How do contextual factors such as organizational culture, employee motivation, strategy, and MCS type moderate or mediate the effectiveness of MCS on organizational performance?
3. What research gaps emerge from the existing literature on MCS and organizational performance, and how can future studies address these gaps?

2. METHODOLOGY

2.2 Database Selection

Articles included in this study were retrieved from credible scientific databases, namely Google Scholar and the Science and Technology Index (SINTA). These sources were selected to ensure comprehensive coverage of both national and international journals, while maintaining relevance and quality of the reviewed literature.

2.3 Search Keywords

The search employed the following keywords : “management control systems,” “organizational performance,” and “Indonesia.”

2.4 Inclusion and Exclusion Criteria

Inclusion criteria:

1. Empirical studies examining the relationship between MCS and organizational performance.
2. Publications from the last 5–10 years.
3. Articles published in peer-reviewed national or international journals.
4. Full-text availability.
5. Research conducted in the Indonesian context.

Exclusion criteria:

1. Literature reviews, conceptual papers, or theoretical studies.
2. Conference proceedings, research reports, or non-journal publications.
3. Studies not addressing MCS as a primary variable.
4. Studies that do not consider organizational performance as a dependent variable.

2.5 Article Selection Process

The PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework guided the selection process. Initial searches were conducted in Google Scholar and SINTA using the defined keywords, with filters for publications from 2015 to 2025 and peer-reviewed articles in English or Bahasa Indonesia. Titles and abstracts were screened to exclude studies irrelevant to MCS and organizational performance in Indonesia. Remaining articles were further assessed for methodological rigor and relevance, requiring clear research methods, Indonesian organizational data, and results aligned with the study focus. Selected articles were analyzed comprehensively, documenting author, publication year, MCS type, research method, and key findings. This mapping enabled identification of MCS effects on organizational performance, sector-specific applications, and the contribution of each study to advancing management research in Indonesia.

3. FINDINGS AND DISCUSSION

3.1 Article Extraction Table

This section presents the findings of the systematic literature review.

Table 1. Summary of Previous Empirical Studies

No	Author(s)	Research Context	Method	Type of MCS	Main Variables	Main Findings
1	Rachman et al. (2022)	Manufacturing firm (Indonesia)	Quantitative (SEM-PLS)	Formal MCS	Organizational culture, MCS, employee performance	Organizational culture and MCS positively affect employee performance
2	Tupamahu et al. (2019)	Manufacturing firms (ISO 9001)	Quantitative (PLS-SEM)	Lean-based MCS	Lean management, MCS, firm	MCS mediates the effect of lean management

					performance	ent on performance
3	Sinarasri et al. (2023)	Indonesian startups	Quantitative (PLS-SEM)	MCS package	MCS, business intelligence, startup performance	MCS positively affects performance; BI shows no moderating effect
4	Arviana et al. (2021)	Star-rated hotels	Quantitative (Path analysis)	Formal & informal MCS	Organizational culture, MCS, hotel performance	MCS mediates the relationship between culture and performance
5	Utary (2014)	Mining companies	Quantitative (MRA)	Levers of Control	MCS, financial performance	MCS positively affects financial performance
6	Fachrudin et al. (2024)	Islamic banking	Quantitative (Regression)	Formal MCS	MCS, managerial performance	MCS significantly improves managerial performance
7	Lubis et al. (2022)	Local government	Quantitative (Multiple regression)	Formal MCS	MCS, employee performance	MCS positively affects employee performance

8	Pratama & Bastian (2025)	Manufacturing firms	Quantitative (SEM-PLS)	Levers of Control	MCS, motivation, organizational performance	Motivation moderates the effect of MCS on performance
9	Sukmawati & Susilo (2023)	Hospitals	Quantitative (Regression)	MCS & internal control	MCS, internal control, financial performance	MCS positively affects financial performance
10	Zulkarnaen (2023)	Consulting firms	Quantitative (Regression)	Formal MCS	MCS, employee performance	MCS improves employee productivity and work quality

3.2 Analysis of Research Patterns

The ten empirical studies conducted in Indonesia (Rachman et al., 2022; Tupamahu et al., 2019; Sinarasri et al., 2023; Arviana et al., 2021; Utary, 2014; Fachruddin et al., 2024; Lubis et al., 2022; Pratama & Bastian, 2025; Sukmawati & Susilo, 2023; Zulkarnaen, 2023) consistently demonstrate that management control systems (MCS) enhance organizational performance across employee, managerial, and financial levels. The effectiveness of MCS depends not only on its formal structure but also on organizational context, culture, employee motivation, and operational strategy (Arviana et al., 2021; Pratama & Bastian, 2025; Utary, 2014). Despite variations in MCS types ranging from formal, combined formal–informal, lean-based, MCS packages, to Levers of Control the positive impact on performance is observed across multiple sectors (Rachman et al., 2022; Tupamahu et al., 2019; Sinarasri et al., 2023; Sukmawati & Susilo, 2023). Sectoral differences and organizational attributes influence the magnitude of effectiveness rather than the direction of the effect, indicating that MCS implementation must be tailored to specific contexts to optimally support strategy, culture, motivation, and performance outcomes.

3.3 Comparison of Research Findings

Ten empirical studies conducted in Indonesia indicate that management control systems (MCS) enhance organizational performance across financial, employee, and managerial levels (Rachman et al., 2022; Fachruddin et al., 2024; Zulkarnaen, 2023;

Lubis et al., 2022; Sukmawati & Susilo, 2023; Arviana et al., 2021; Tupamahu et al., 2019; Sinarasri et al., 2023; Utary, 2014; Pratama & Bastian, 2025). The effects may be direct or indirect, depending on the study. MCS types vary including formal, combined formal–informal, lean-based, MCS packages, and Levers of Control but the overall positive influence remains consistent. Organizational context factors, such as strategy, employee motivation, population, and sectoral characteristics, mediate the effectiveness of MCS, highlighting the need for context-specific implementation. Despite differences in methodology and sample sizes, a clear pattern emerges: MCS consistently contributes to improved organizational performance in Indonesia.

3.4 Dominant Research Methods

Based on ten empirical studies conducted in Indonesia (Rachman et al., 2022; Tupamahu et al., 2019; Sinarasri et al., 2023; Arviana et al., 2021; Utary, 2014; Fachruddin et al., 2024; Lubis et al., 2022; Pratama & Bastian, 2025; Sukmawati & Susilo, 2023; Zulkarnaen, 2023), management control systems (MCS) consistently enhance organizational performance across multiple sectors and levels, including employee, managerial, and financial outcomes. The effectiveness of MCS depends not only on its formal design but also on organizational context, culture, motivation, strategy, and the presence of mediating or moderating factors such as organizational culture and work motivation which amplify or channel MCS effects on performance. Variations in MCS types including formal, combined formal–informal, lean-based, MCS packages, Levers of Control, and internal control demonstrate a consistently positive trend across diverse organizational contexts. The predominance of quantitative methods, including SEM-PLS, path analysis, linear and multiple regression, and MRA, allows systematic examination of variable relationships, mediation, and moderation, producing coherent patterns across studies. Thus, contextually adapted MCS function not merely as control mechanisms but as strategic enablers that support culture, motivation, and overall performance optimization.

3.5 Inconsistencies and Research Gaps

Several empirical studies in Indonesia examining management control systems (MCS), particularly regarding their influence mechanisms and contextual factors, indicate that MCS can exert direct effects on organizational performance (Rachman et al., 2022) report that employee performance is directly influenced by organizational culture and formal MCS, while (Fachruddin et al., 2024) find that formal MCS enhances managerial performance. Conversely, (Arviana et al., 2021) demonstrate that organizational culture does not directly affect hotel performance but functions as a mediator for MCS, highlighting the indirect role of cultural factors. Findings also vary by sector and context. In the public sector, (Lubis et al., 2022) show that formal MCS affects employee performance, although accounting information systems do not moderate this relationship. In contrast, (Sinarasri et al., 2023) find that MCS packages improve startup performance, but business intelligence does not moderate the effect. (Pratama & Bastian, 2025) identify work motivation as a moderator of the MCS–

performance relationship, emphasizing the influence of behavioral factors, whereas in other manufacturing firms, lean-based MCS mediates the link between lean management and performance without focusing on individual motivation (Tupamahu et al., 2019). These differences may be attributed to variations in sample characteristics, sector, and research methods. Sample sizes range from 30 respondents (Lubis et al., 2022), to 209 startups (Sinarasri et al., 2023), while methods include SEM-PLS for complex models (Rachman et al., 2022; Tupamahu et al., 2019; Pratama & Bastian, 2025), path analysis for simple mediation (Arviana et al., 2021), and multiple regression for direct effects (Lubis et al., 2022; Sukmawati & Susilo, 2023). This variation suggests that inconsistencies in findings are not solely theoretical but also stem from differences in organizational context, analytical approach, and sample characteristics. Overall, these inconsistencies highlight a scarcity of research on the mechanisms through which MCS affects performance. While some studies emphasize direct effects, others demonstrate mediation or moderation effects influenced by organizational context and human factors. Future research should aim to integrate differences in context, sample size, MCS type, and behavioral variables to better understand how MCS contributes to organizational performance in Indonesia (Arviana et al., 2021; Pratama & Bastian, 2025; Tupamahu et al., 2019).

4. Research Gap and Implications

4.1 Research Gap

Although ten empirical studies in Indonesia confirm the positive impact of management control systems (MCS) on organizational performance (Rachman et al., 2022; Tupamahu et al., 2019; Arviana et al., 2021; Pratama & Bastian, 2025; Fachruddin et al., 2024), several research gaps remain. First, the mechanisms of MCS influence are inconsistent: some studies emphasize direct effects on performance (Rachman et al., 2022; Fachruddin et al., 2024), whereas others highlight mediation or moderation by organizational culture, lean-based MCS, or work motivation (Arviana et al., 2021; Pratama & Bastian, 2025; Tupamahu et al., 2019). Second, the impact of diverse MCS types—including formal, informal, lean-based, MCS packages, Levers of Control, and internal control—has not been systematically integrated, leaving their effect on performance effectiveness unclear. Third, most studies are cross-sectional, sector-specific, and vary in sample size, limiting generalizability across sectors and over time (Lubis et al., 2022; Sinarasri et al., 2023; Sukmawati & Susilo, 2023). Fourth, the combined influence of behavioral and cultural factors remains underexplored, despite their potential to strengthen or modify MCS effects (Arviana et al., 2021; Pratama & Bastian, 2025). Fifth, interactions between MCS, organizational strategy, and lean management practices have rarely been analyzed comprehensively, restricting integrative understanding of MCS mechanisms (Tupamahu et al., 2019). Sixth, the long-term effects and sustainability of MCS implementation remain unexamined, as many studies assess performance over short periods. Seventh,

variations in local cultural context and organizational size are seldom considered, leaving the effectiveness of MCS in large, multinational, or culturally distinct organizations unclear. Eighth, performance metrics used are limited, with some studies focusing on financial outcomes and others on operational or employee performance, resulting in incomplete integration of performance measures.

These gaps highlight the need for future research that integrates MCS types, contextual and behavioral factors, organizational strategy, organizational size, and longitudinal designs to comprehensively understand how MCS drives performance improvement across diverse sectors in Indonesia.

4.2 Theoretical Implication

A synthesis of empirical studies on management control systems (MCS) in Indonesia indicates that, although MCS consistently contributes positively to organizational performance, the mechanisms of influence remain inconsistent. Some studies emphasize direct effects, while others identify mediation or moderation through organizational culture, lean-based MCS, work motivation, and environmental conditions (Rachman et al., 2022; Tupamahu et al., 2019; Arviana et al., 2021; Pratama & Bastian, 2025). The diversity of MCS types—including formal, informal, lean-based, MCS packages, Levers of Control, and internal control—has not been systematically integrated, and differences in sector, organizational size, cross-sectional design, and performance metrics further limit generalizability across contexts (Lubis et al., 2022; Sinarasri et al., 2023; Sukmawati & Susilo, 2023). These gaps underscore the need for integrative research that considers MCS types, contextual and behavioral factors, strategy, organizational size, and longitudinal designs. Theoretically, the findings challenge the classical MCS paradigm: MCS should be regarded as a dynamic, adaptive system rather than a static control mechanism, capable of aligning its function and impact with organizational conditions, culture, behavior, strategy, and sector. This perspective supports the development of a holistic adaptive framework in which mediators and moderators are integral components, performance measurement is multidimensional—encompassing financial, operational, and behavioral outcomes—and different MCS types are contextually mapped to evaluate effectiveness. Such a framework advances MCS theory by explaining how organizations simultaneously optimize control, strategy, and human resources in complex and dynamic environments (Rachman et al., 2022; Tupamahu et al., 2019; Arviana et al., 2021).

4.3 Recommendations for Future research

Based on ten empirical studies in Indonesia, future research should address several critical gaps concerning management control systems (MCS). First, the mechanisms through which MCS affects performance remain inconsistent: some studies highlight direct effects (Rachman et al., 2022; Fachruddin et al., 2024), whereas others identify mediation or moderation via organizational culture, lean-based MCS, or work motivation (Arviana et al., 2021; Pratama & Bastian, 2025; Tupamahu

et al., 2019). Second, the relative effectiveness of diverse MCS types—including formal, formal–informal, lean-based, MCS packages, Levers of Control, and internal control—has not been systematically examined (Fachruddin et al., 2024; Lubis et al., 2022; Sukmawati & Susilo, 2023; Zulkarnaen, 2023; Sinarasri et al., 2023). Third, most studies are cross-sectional and sector-specific with varying sample sizes, limiting generalizability across sectors and time (Lubis et al., 2022; Sinarasri et al., 2023; Sukmawati & Susilo, 2023). Fourth, the simultaneous influence of behavioral and cultural factors remains underexplored, despite their potential to amplify or modify MCS effects (Arviana et al., 2021; Pratama & Bastian, 2025). Fifth, interactions between MCS, organizational strategy, and lean management practices have rarely been analyzed comprehensively, restricting integrative understanding of MCS mechanisms (Tupamahu et al., 2019). Sixth, long-term effects and sustainability of MCS implementation are seldom assessed, with many studies evaluating performance over short periods (Rachman et al., 2022; Fachruddin et al., 2024). Seventh, variations in local culture and organizational size are rarely considered, leaving the effectiveness of MCS in large, multinational, or culturally distinct organizations unclear (Lubis et al., 2022; Sukmawati & Susilo, 2023). Eighth, performance metrics are limited, with some studies focusing on financial outcomes and others on operational or employee performance, resulting in incomplete integration of performance measures (Zulkarnaen, 2023; Sinarasri et al., 2023). Considering these eight gaps, future research should adopt longitudinal designs, cross-sector samples, multidimensional performance measurement, and an integrated approach that incorporates MCS types, behavioral and cultural factors, and organizational strategy to comprehensively assess MCS contributions across diverse organizational contexts in Indonesia.

5. Conclusion

5.1 Summary of SLR Findings

The systematic literature review indicates that the implementation of management control systems (MCS) consistently enhances organizational performance across various sectors in Indonesia, at employee, managerial, and financial levels. Positive effects are observed across diverse MCS types, including formal, formal–informal, lean-based, MCS packages, internal control, and Levers of Control. Contextual factors such as organizational culture, work motivation, strategy, and the presence of mediating or moderating variables influence the effectiveness of MCS. Some studies report direct effects of MCS on performance, whereas others highlight indirect effects mediated or moderated by organizational or behavioral factors. Findings are shaped by differences in research methods, sector, and sample size, yet the overall trend of positive influence remains consistent. Quantitative approaches—including SEM-PLS, path analysis, linear and multiple regression, and MRA—dominate the empirical investigation. Despite limitations such as small sample

sizes and cross-sectional designs, the aggregated evidence suggests that contextually adapted MCS implementation can substantially improve organizational performance.

5.2 Contribution of SLR to Knowledge Development

This systematic literature review (SLR) contributes significantly to the advancement of management knowledge, particularly in the domain of management control systems (MCS). By synthesizing empirical evidence from multiple sectors in Indonesia, the review identifies a consistent pattern in which MCS implementation enhances organizational performance at individual, managerial, and financial levels. The findings highlight that MCS effectiveness is not uniform; rather, it is contingent on organizational context, culture, motivation, strategy, and the presence of mediating or moderating factors, confirming that MCS functions as a contextual and adaptive control mechanism. Theoretically, these results deepen our understanding of how MCS design, individual behavior, and organizational strategy must interact synergistically to optimize performance. Practically, the SLR provides evidence-based guidance for organizations to develop MCS tailored to specific characteristics and operational needs. Furthermore, the review identifies opportunities for future research to examine the interactions between MCS, contextual factors, and performance outcomes, promoting a more integrated and dynamic perspective on organizational control.

REFERENCES

- Arviana, Nerissa, Daromes, Fransiskus Eduardus, & Kampo, Kunradus. (2021). Penguatan budaya organisasi melalui sistem pengendalian manajemen untuk meningkatkan kinerja hotel. *Jurnal Akuntansi Kontemporer*, 13(1), 39–50. <https://doi.org/10.33508/jako.v13i1.2769>
- Fachruddin, Rudy, Labok, Cresensia Sinai, & Saputra, Mulia. (2024). Pengaruh sistem pengendalian manajemen terhadap kinerja manajerial pada Bank Syariah Indonesia, Kc Aceh Diponegoro. *E-Journal*, 20(1), 13–26. <https://doi.org/10.30603/ab.v20i1.4243>
- Lubis, Sri Mulyani, Ayu, Sandra, & Welhendra. (2022). Pengaruh sistem informasi akuntansi dan sistem pengendalian manajemen terhadap kinerja pegawai. *Journal of Accounting and Finance*, 2(2), 126–141. <http://doi.org/10.29240/disclosure.v1i2.2861>
- Pratama, Ahmad Zakia Garda, & Bastian, Elvin. (2025). Pengaruh sistem pengendalian manajemen dan sitem informasi akuntansi terhadap kinerja organisasi dengan motivasi kerja sebagai variabel moderasi. *Jurnal Pendidikan Tambusai*, 9(3), 31810–31818. <https://jptam.org/index.php/jptam/article/view/32487%0A>
- Rachman, Gun Gunawan, Makiyah, Nur Izatul, & Adrian, Muhamad Iqbal. (2022). Relationship in organizational culture, management control system and employee performance in perpective model. *Jurnal Manajemen Dan Bisnis*, 6(3), 590–603. <https://doi.org/10.36555/almana.v6i3.1976>
- Sinarasri, Andwiani, Chariri, Anis, & Zulaikha. (2023). Business intelligence,

- management control systems and startup performance: Empirical study from Indonesia. *International Journal of Applied Economics, Finance and Accounting*, 16(2), 234–247. <https://doi.org/10.33094/ijaefa.v16i2.966>
- Sukmawati, Nabila Dwi, & Susilo, Dwi Ermayanti. (2023). Pengaruh sistem pengendalian manajemen dan pengendalian internal terhadap kinerja keuangan pada rumah sakit Jombang. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 7(3), 589–602. <https://doi.org/10.31955/mea.v7i3.3416>
- Tupamahu, Kevin Hermanto, Ghozali, Imam, & HP, P. T. Basuki. (2019). Lean Management , Competitive Advantage , and Firm Performance : The Role of Management Control Systems (Evidence from Indonesia Manufacturing Firms) Imam Ghozali. *Academic Journal of Interdisciplinary Studies*, 8(3), 221–233. <https://doi.org/10.36941/ajis-2019-0020>
- Utary, Anis Rachma. (2014). The relationship between management control systems and corporate financial performance (a moderated regression analysis approach from mining companies in Indonesia). *Journal of Economics, Business, and Accountancy Ventura*, 17(1), 69–80. <https://doi.org/10.14414/jebav.14.170107>
- Zulkarnaen, Wandy. (2023). The influence of management control system on employee performance (Study at PT. Trimitra Dinamika Konsultan, Bandung). *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 7(3), 1952–1959. <https://doi.org/doi.org/10.31955/mea.v7i3.3923>