

## **ABSTRACT**

This research is conducted to explain the impact of spiritual value in a management control system in order to increase employee performance in a company. Spiritual value could be an unique characteristic in an organization culture. Spiritual value also could be the foundation for management control system in an organization. This research used qualitative approach with interview, observation and document analysis to gather data and information. The period of information that being used were from September until Desember 2015.

The results of this research show that the application of spiritual value in a management control system gives benefits to the company especially for the employee behavior and environment in the workplace become more positive. It leads to increasing of employee performance through the aspects of spiritual value. Each of the strengths and weaknesses of management control system based on spirituality gives impact to the performance as a whole. This research explains strengths and weaknesses of the management control system and the recommendations to increase employee performance through spiritual value in management control system.



Keywords : management control system, spiritual value, employee performance