

Levers of Control Management Control System and the Company Competitiveness

William Kurniawan¹ Fidelis Arastyo Andono^{2,*}

¹ Universitas Surabaya

² Universitas Surabaya

*Corresponding author. Email: fidelis@staff.ubaya.ac.id

ABSTRACT

Management control system (MCS) is one important element that support a company in undertaking its formulated strategy. This research aims to investigate the role of MCS in maintaining or improving the company's competitiveness through its strategy. The design of this research is a qualitative case study upon a family-owned restaurant in Indonesia as the research object. This study was using interviews to the key actors, observations upon operational activities and relevant documents analysis as the data collection methods. The findings in this study depicts the prominent role of all four elements of the levers of control played prominent role in both supporting the strategy implementation and facing the disrupted environment during the pandemic, especially in strengthening the employee's commitment and governing their behaviours. However, well documented, and written rules were necessary for better control and improve competitiveness. As qualitative research, the not-for-generalisation findings becomes the study limitation in one hand, but opens the opportunity for further study in other contexts.

Keywords: *levers of control, family-owned restaurant, management control system, company competitiveness.*