

**ANALISIS SISTEM PENGENDALIAN MANAJEMEN BERBASIS
MENTAL JUARA PADA ORGANISASI *ACCOUNTING WARRIOR*
UNIVERSITAS SURABAYA**

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ABSTRAK

Penelitian ini menganalisis bagaimana sistem pengendalian manajemen (SPM) yang berlangsung pada Accounting Warrior Universitas Surabaya (AW Ubaya), dengan fokus pada empat komponen utama: *Result controls*, *Action controls*, *Personnel controls*, dan *Cultural controls*. Tujuan penelitian adalah mengidentifikasi permasalahan pengendalian yang menghambat efektivitas organisasi serta memberikan rekomendasi perbaikan berdasarkan hasil evaluasi desain SPM.

Hasil penelitian menunjukkan bahwa pengendalian yang ada masih bersifat parsial dan berorientasi administratif. Tidak adanya indikator kinerja yang jelas, lemahnya mekanisme *monitoring*, minimnya pelatihan anggota, serta ketiadaan penguatan budaya seperti *code of conduct* dan sistem knowledge transfer menyebabkan rendahnya partisipasi anggota dan tingginya ketergantungan pada dosen pembina. Temuan ini menegaskan perlunya integrasi keempat jenis kontrol agar saling mendukung, bukan berjalan terpisah. Rekomendasi yang diberikan mencakup penguatan indikator kinerja berbasis proses, penerapan SOP dan akuntabilitas yang konsisten, program pelatihan teknis dan *soft skills*, serta pembentukan budaya organisasi yang inklusif. Penelitian ini diharapkan menjadi dasar pengembangan sistem pengendalian yang lebih komprehensif dan berkelanjutan.

Kata Kunci: Sistem Pengendalian Manajemen, *Result controls*, *Action controls*, *Personnel controls*, *Cultural controls*, Evaluasi Organisasi.

**ANALYSIS OF MANAGEMENT CONTROL SYSTEM BASED ON
CHAMPION MENTALITY IN WARRIOR ACCOUNTING
ORGANIZATION IN UNIVERSITY OF SURABAYA**

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ABSTRACT

This study analyzes the management control system (MCS) implemented in the Accounting Warrior organization at Universitas Surabaya (AW Ubaya), focusing on four key components: Result controls, Action controls, Personnel controls, and Cultural controls. The main objective of this research is to identify control-related issues that hinder organizational effectiveness and to provide recommendations for improvement based on the evaluation of the existing MCS design.

The findings reveal that the current control system is fragmented and primarily administrative in nature. The absence of clear performance indicators, weak monitoring mechanisms, limited training programs, and lack of cultural reinforcement such as a formal code of conduct and structured knowledge transfer have resulted in low member participation and high dependency on faculty advisors. These issues highlight the need for an integrated approach where all four types of controls complement each other rather than operate in isolation. Recommendations include strengthening process-based performance indicators, enforcing SOPs and accountability measures, implementing technical and soft-skill training programs, and fostering an inclusive organizational culture. This study is expected to serve as a foundation for developing a more comprehensive and sustainable management control system.

Keywords: *Management Control System, Result controls, Action controls, Personnel controls, Cultural controls, Organizational Evolution.*