

Implementation of management control system in employee performance improvement, strategic planning and budget planning

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Abstract

In the era of competition growing business competitive, every company sued for capable manage source Power in a way effective and efficient so that it can maintain sustainability business as well as reach objective organization. Companies in reach objective organization will each other compete for reach the purpose. Every company must own responsible and professional managers, to can operate company and not may deviate from the rules that have been set, one of the factors that play a role important in achievement objective the is implementation System Control Management (SPM). System Control Management is a series of processes used by management for ensure that all over activity organization walk in accordance with strategy, goals, and plans that have been set. System control designed for reach harmony between achievement objective personal for reach objective organization. In the company in the form of Commanditaire Vennootschap (CV), application System Control Management own a very important role Because part large CV is ongoing business develop and face various challenges, such as limitations source power, change market conditions, increasing competition, as well as demands improvement quality product and service. Conditions the require company own system capable control direct all over activity organization to run in a way effective. The method used in study this is an interview in-depth and study documentation. Results in study this is Without existence system good control, company will experience difficulty in ensure that every employee Work in accordance with the targets and standards that have been determined. Strategic planning helps company set direction business, determine objective term short and term long, identify opportunities and threats, as well as compile the right steps in face dynamics environment business. Formulated strategies with Good will make it easier company in take right decisions and improve Power competition. Planning budget is instrument functioning control as guidelines in allocate source Power company in a way efficient. With existence planning good budget, company can control costs, minimizing waste, increase efficiency use of funds, as well as support achievement of company targets

Keywords: Employee performance, budget planning, strategic planning, system control management.

Introduction

System control management required for control what is the strategy in company ongoing in accordance with plans and goals. Readiness and willingness company for follow future development of the business world always face situation where the strategy is planned No defined with Good (Chandra, 2017) ^[4]. Therefore, That required system planning that can manage budget where SPM is one tools used company for control cost (Mahmud *et al.*, 2021) ^[9]. One of example tool control cost in SPM, namely Accountancy accountability that Lots used by all companies and business entities other the goal for record all over activity his efforts, and can know each responsible unit on the unit, and also determine which business units are not walk in a way efficient (Talidobel *et al.*, 2024) ^[15]. Often employee understand what was expected, however they Possible No motivated for act in the interests of Company's best caused by misalignment between objective individuals and goals organization (*goal congruence*) and things this often exacerbated by the system incentive or reward system that is *not* interesting and valued No fair.

Then problem this appear when employee own motivation and knowledge What should done, but No capable do it with well, the cause for example lack of training, lack of experience, wrong recruitment (placing people who are not right on target certain), or limitations source Power supporters who have an impact on the high-level error work, stress work, and decline efficiency operational. As for the system system control management that too strict or

designed with bad often triggers behavior manipulative in order to meet the above targets paper. Some for example includes

Gamesmanship & Data Manipulation: change or manipulate financial / operational data to make it look pleasing to the eye management (for example, delaying cost to period next to make a profit month this seen tall),

Budgetary Slack (Senggap) Budget): Managers deliberately demeaning estimate income or elevate estimate cost moment compilation budget to achieve the target moreeasy achieved,

Short Term Focus (Myopia): Managers only focus on actions that improve profit term short (for the sake of annual bonus) while sacrifice investment term long, like research and development (R&D) or training employee.

With understand various type challenges faced and potential offered by SPM, the company can increase capability they in take strategic and sustaining oriented decisions superiority competitive in an increasingly competitive market complex this so that Company objectives can achieved (Yazid & Sirait, 2023) ^[16].

SPM greatly influences performance employee or company Where performance company reflect results or achievements that can be achieved achieved by a entity in something period implementation activity based on the

programs being run in accordance policy, in order to realize the goals, objectives, vision and mission contained therein in plan strategic (Gaddafi *et al.*, 2024)

As for the purpose in study this research about Implementation System Control Management to Employee Performance Improvement, Strategic Planning, Planning Budget at CV. The purpose from study this as following: for know How System Control Management respond Market Changes and how System Control Management Developing strategies companies to be able to realized reward system, profit etc.

Methodology

Study this use approach qualitative with method descriptive research implemented at CV. Novita Rensa (NR) and CV. Berjhon. Informant study consists of on Director, Worker Field, Partners and community purposive sampling technique. Data collected through interview in-depth, observation, and documentation.

1. System Control Management

System Control Management (SPM) or *Management Control System* (MCS) is a systematic process used by managers for ensure that organization operate the strategy with effective and efficient for reach goals that have been set. In context academic, in particular for study thesis, SPM is not just tool accountancy or data checking, but rather tool for influence behavior member organization to be aligned with vision strategic company. System Control Management (SPM) can interpreted as "system nerve center" in a organization. Just like body people in need nerve for make sure the feet move in accordance order brains, companies need SPM for ensure all over employees and mobile divisions in harmony towards the desired target achieved owner or directors.

2. Employee Performance

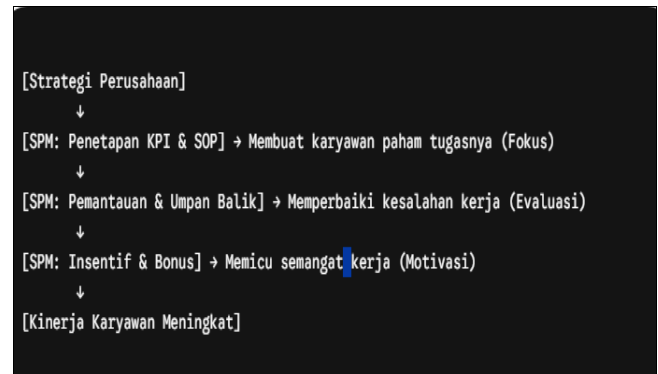
Employee performance is results Work in a way quality and quantity achieved by a person employee in carry out his duties in accordance with not quite enough the answer given to him. Performance is not only about "working hard", but rather how much effective Work hard the help company reach the goal. Good performance usually measured from several indicators, namely

- **Quality of Work:** Level of neatness, accuracy, and absence of error in results Work.
- **Quantity of Work:** The amount of output or volume of work completed.
- **Punctuality:** Ability finish task in accordance with specified *deadline*.
- **Independence:** The level of supervision required employee moment operate his duties.
- **Effectiveness Cost:** Ability maximize source Power company (money, materials standard, time) in efficient.

System Control Management is the tools, processes, and structures used by management for ensure that behavior and decisions employee in harmony with strategy and goals organization. SPM does not function to "spy" on employees, but rather for directing, motivating, and evaluating. The following is mechanism how SPM affects performance employee in a way direct Employee No Can performing Good If they No know what to expect from they. SPM uses tool like *Key Performance Indicators* (KPI) or *Objectives*

and *Key Results* (OKR). Impact on performance: When targets are defined with clear, employees focus on the activities that really matter important for company, reducing time wasted for things that are not productive. SPM connects results evaluation performance with consequence real, good it's a bonus, promotion, or letter warning If performance bad. Impact on performance: Aspects this trigger motivation extrinsic. Employee will be pushed for give performance the best Because they know There is appreciation that awaits at the end period.

Influence Chart System Control Management on Employee Performance



3. Strategic Planning

Planning Strategy in study qualitative is stages crucial functioning as compass or map roadmap for researchers. Different with study quantitative whose path tends to be linear and rigid, planning in study qualitative nature flexible, dynamic, and circular (cyclical). This means that the strategy that has been planned Can develop or adapt along with findings new ones obtained in the field. Without mature strategic planning, researchers qualitatively very vulnerable experience *data overload* (overwhelmed) Because the amount of interview and field data is too large many) or lost direction moment be on site research. Good strategy ensures that research still efficient, ethical, and have depth sharp analysis although the flow dynamic.

4. Planning Budget

Planning budget (**budget planning**) focused on flexibility operational, efficiency time, and interaction intensive in the field. Planning budget planning is the process of compiling plan formal financial statements in unit monetary for term time certain in the future. Budget No just row numbers, but rather tool control and compass strategic that translates vision company become a measurable operational target. for build comprehensive budget, company generally compile a number of type mutually supportive budgets integrated:

- **Budget Operational Budget:** Focus on activities daily company, including budget sales, costs production, costs marketing, up to cost administration.
- **Cash Flow Budget:** Projecting cash inflow and outflow. Budgetthis is very crucial for ensure company always own liquidity (ready funds) use) which is sufficient for pay obligation term short.
- **Capital Budget:** Plan investment term long for asset still, like purchase machine new, renovation building, or expansion technology

Results and Discussion in Study

Research result show that

1. Response results from staff for SPM, PA, and PK

Table 1: The following table is results response interview against 3 staff

	SS	S	N	TS	STS
SPM 1	1	2			
SPM 2	1	2			
SPM 3		2	1		
SPM 4		3			
SPM 5		3			
SPM 6	1	2			
SPM 7	1	2			
SPM 8		3			
SPM 9	1	2			
SPM 10	1	2			

- Staff agree on statement on seen from the system implemented by the company that implements it the principle of Least Privilege Access, where employees only given access to the actual data they need for work them. This prevents data leak from in in a way No on purpose.
- Staff agree on statement above, it can be seen from CV has Number Parent Active Business License (NIB). This guarantees that every procedure business being run be under supervision state law and security CV operations are very dependent on the Articles of Association made before Notary Public.
- Staff agree on statement above, it can be seen from mechanism reporting and lines of accountability. Each activity inspection will produce Audit Results Report (LHA). Management monitor auditor effectiveness of quality findings and recommendations provided.
- Staff agree on statement above, it can be seen from existence Paper Audit Work (KKA) or Audit Working Paper which is documented and recorded by the Auditor and documented by the party's management.
- Staff agree on statement above, it can be seen from issuance of Warning Letter 1 (SP1) as sanctions, Warning Letter 2 (SP2) or SP3, Termination Connection Work (PHK) if there is case heavy.
- Inspection periodically always done for ensure all procedure walk with Good.
- Staff agree on statement above, it can be seen from Inspection periodically is step proactive. Better go out A little cost for routine checks rather than go out Lots cost for total repair or face risk accident.
- Staff agree on statement above, it can be seen in implementation in CV.
- Staff agree on statement above, it can be seen from identification potential delay chain supply since early and prepare backup vendors, so project still walk appropriate time although happen crisis logistics global.and existence inspection routine safety (K3) and conducting risk assessments at each tool heavy before used.
- Staff agrees on statement above, it can be seen from There is Work same good between teams in CV.

PK	Yes	No
PK 1	3	
PK 2	2	1
PK 3	2	1
PK 4	2	1
PK 5	2	1
PK 6	3	
PK 7	3	
PK 8	2	1
PK 9	3	

- Based on statement on staff agree for statement quality Work You moment this is at the Company Place Work it's been very good and very productive.
- Based on statement on staff agree for statement this, staff feel own sufficient skills and accuracy your time to do your work is done Enough Good.
- Based on statement on staff agree for statement staff capabilities in finish tasks new or effectiveness in finish task work it's very good.
- Based on statement on staff agree for statement this staff Once follow training or course related.
- Based on statement on staff agree for statement this, skills counting and accuracy according to staff need improved for increase performance staff.
- Based on statement on staff agree for statement this, staff is a disciplined person in.
- Based on statement on staff agree for statement this, staff is a person who has a sense of work the same height in One team Work seen from observation staff during There is at CV.
- Based on statement on staff agree for statement this, staff own initiative ask to colleague your work or your boss You about method for finish constraint in work.
- Based on statement on staff agree for statement This staff someone who is involved good behavior and character in Work seen from observation staff during There is at CV.

PA

	Yes	No
PA 1	2	1
PA 2	3	
PA 3	3	
PA 4	3	

1. Based on statement on staff agree for statement this, based on statement on director agree for statement this seen from manufacturing Monthly, weekly and daily budget (Monthly Budget).
2. Based on statement on staff agree for statement This staff have a target or objective clear finances, seen from a staff No only deal with big salary, but also with complexity assets, taxes, and planning distant heritage more complicated compared to staff level employees. In general general, financial targets a staff usually focus on diversification, protection assets and efficiency tax, therefore That a staff have a target or objective clear finances.
3. Based on statement on staff have a target or objective clear finances Where staff agree for statement this, looks from a Director No only deal with big salary, but

also with complexity assets, taxes, and planning distant heritage more complicated compared to staff level employees. general, financial targets a Director usually focus on diversification, protection assets and efficiency tax, therefore That a Director Certain have a target or objective clear finances.

4. Based on statement on staff agree for statement This staff take notes every CV income and expenses seen from recording income and expenses made by the Director of CV.

2. Results response from Director for SPM, PA, and PK

SPM

	SS	S	N	TS	STS
SPM 1	6	4			
SPM 2	6	4			
SPM 3	5	5			
SPM 4	5	5			
SPM 5	5	4	1		
SPM 6	5	4	1		
SPM 7	5	4	1		
SPM 8	5	5			
SPM 9	2	7	1		
SPM 10	4	5	1		

Based on questionnaire on

1. The company has make policies that guarantee corporate data security where the staff agrees on statement above, based on the data above that director agree on statement on seen from the system implemented by the company that implements it principle Least Privilege Access, where employees only given access to the actual data they need for work them. This prevents data leak from in in a way No on purpose.
2. The procedures carried out can guaranteed its security Where worker field agree on statement above, based on the data above that director agree on statement on seen from CV has Number Parent Active Business License (NIB). This guarantees that every procedure business being run be under supervision state law and security CV operations are very dependent on the Articles of Association made before Notary Public.
3. Party management in a structure organization always monitor activities carried out the auditor, based on the data above that director agree on statement on seen from mechanism reporting and lines of accountability. Every activity inspection will produce Audit Results Report (LHA). Management monitor auditor effectiveness of quality findings and recommendations provided.
4. Party management always record and document all results auditor's work, based on the data above that director agree on statement on seen from existence

Paper Audit Work (KKA) or *Audit Working Paper* documented and recorded by the Auditor and documented by the parties management.

5. Giving sanctions and punishments for anyone who violates policies that have been determined, based on the data above that director agree on statement on seen from giving Warning Letter 1 (SP1) as sanctions, Warning Letter 2 (SP2) or SP3, Termination Connection Work (layoffs) If there is case heavy.
6. Inspection periodically always done for ensure all procedure walk with Good, based on the data above that director agree on statement on seen from Inspection periodically is step proactive. More Good go out A little cost for routine checks rather than go out Lots cost for total repair or face risk accident.
7. All information on the network information on existing and circulating CVs can guaranteed confidentiality, based on the data above that director agree on statement on seen in implementation in CV.
8. Party management always control Risk based on the above data that director agree on statement on seen from identification potential delay chain supply since early and prepare backup vendors, so project still walk appropriate time although happen crisis logistics global.and existence inspection routine safety (K3) and carry out risk assessment on each tool heavy before used.

9. Communication between units within the Company already walk with good. based on the data above that director agree on statement on seen from There is Work same good between teams in CV.
10. Party management give awards and incentives to employee or high -performing and running staff his duties with Good based on the data above that director agree on statement on seen from Incentive Based Financial (Bonus & Commission)

This is form the most common awards Because impact directly to welfare Employees, Sales Target Bonus: Give percentage certain (for example 2-5%) of total sales If staff marketing succeed exceeding monthly targets, Efficiency Bonus Operational: If staff part production or warehouse succeed minimize waste production) below a certain limit, savings the shared to Team. Holiday Allowance (THR) Plus: Give addition One-month wages extra for employees who do not Once roll call or No Once late during One year full.

PK

Based on questionnaire on

	Yes	No
PK 1	10	
PK 2	10	
PK 3	10	
PK 4	9	1
PK 5	10	
PK 6	10	
PK 7	10	
PK 8	10	
PK 9	10	
PK 10	10	
PK 11	10	

1. Based on statement on director agree for statement this, quality Work moment this is at the Company Place Director Work it's been very good and very productive.
2. seen from observation Director during There is at CV.
3. Based on statement Director feel own sufficient skills and accuracy time Director for do work Director Already Enough Good
4. Based on statement on director agree for statement Director evaluate your ability in finish tasks new or effectiveness in finish task work it's very good. Have you ever follow training or course related with your job ?
5. Based on statement on director agree for statement this, looks from observation Director during There is at CV.
6. Based on statement on director agree for statement Training the for The director is very beneficial seen from observation Director during There is at CV.
7. Based on statement on director agree for statement skills counting and accuracy according to Director need improved for improve Director Performance.
8. Based on statement on director agree for statement Director have suggestions for increase quality Work staff.
9. Based on statement on director agree for statement this, Director is a disciplined person in Work.
10. Based on statement on director agree that existence Work the same height in One team Work. for example

in finish something work, there is things that become constraint in job, what is it? You own initiative ask to colleague your work or your boss You about method for finish constraint the? Based on statement on director agree for statement This for example in finish something work, there is things that become constraint in work Director own initiative ask to colleague your work for finish constraint the.

11. Statement that director agree that Director is someone who is involved good behavior and character in Work.
12. Based on statement on Director Already Work with Good.

PA	Yes	No
PA 1	10	
PA 2	10	
PA 3	10	
PA 4	10	
PA 5	10	
PA 6	7	3
PA 7	10	
PA 8	9	1
Total	76	4

1. Based on statement on director agree for statement this seen from manufacturing Budget Monthly Budget.
2. Based on statement on director agree for statement This seen from a Director No only deal with big salary, but also with complexity assets, taxes, and planning distant heritage more complicated compared to staff level employees. general, financial targets a Director usually focus on diversification, protection assets and efficiency tax, therefore That a Director Certain have a target or objective clear finances
3. Based on statement on director agree for statement this seen from recording income and expenses made by the Director of CV.
4. Based on statement on director agree for statement this seen from evaluation budget in a way periodically for ensure Profit growth carried out by the Director.
5. Based on statement on director agree for statement this Because help Achieving Financial Targets, Facing State of Emergency, Freedom from Debt.
6. Based on statement on director agree for statement this is where the workshop in the CV (Commanditaire Vennootschap) environment is usually located. aim for increase technical skills employees, efficiency operational, or strengthening branding. Because the scale of the CV tends to more flexible compared to large PTs, workshops are held usually more practical and impactful direct. Digitalization Workshop Administration: Training use tool collaboration such as Google Workspace, Trello, or Notion for replace manual recording. Management Archives & Databases: How to manage document legality of CV and client data for easy found. Preparation of Practical SOPs: Workshop for division head for formulate standard efficient work however still flexible.
7. Planning Budget can assisting the Company in invest money? Based on statement on director agree for statement this Because planning budgeting is foundation main
8. Based on statement on director agree for statement this Because with take notes cash turnover and trends cash

flow then CV can monitor Monitoring Liquidity: Ensure CV has sufficient cash for pay obligation term short (like wages employee or supplier debt). Separation of Assets: Very important for separate treasure personal allies (managers) with treasure company, so as not to happen confusion Law and Tax. Decision Making: Helping the allies see whether business truly make money online real or only profit on top paper (receivables).

3. Response results from Worker Field for SPM, PA, and PK

SPM

	SS	S	N	TS	STS
SPM 1	6	4			
SPM 2	6	4			
SPM 3	5	5			
SPM 4	5	5			
SPM 5	5	4	1		
SPM 6	5	4	1		
SPM 7	5	4	1		
SPM 8	5	5			
SPM 9	2	7	1		
SPM 10	4	5	1		

1. Giving sanctions and punishments for anyone who violates policies that have been determined, based on the data above that worker field agree on statement above, above seen from giving Warning Letter 1 (SP1) as sanctions, Warning Letter 2 (SP2) or SP3, Termination Connection Work (layoffs) If there is case heavy.
2. Based on the data above that worker field agree on statement inspection periodically always done for ensure all procedure walk with good, looks good from Inspection periodically is step proactive. More Good go out A little cost for routine checks rather than go out Lots cost for total repair or face risk accident.
3. Based on data from the party management always control risk that worker field agree on statement above, it can be seen from identification potential delay chain supply since early and prepare backup vendors, so project still walk appropriate time although happen crisis logistics global.and existence inspection routine safety (K3) and carry out risk assessment on each tool heavy before used.
4. Based on communication data between units within the Company already walk with good. that worker field agree on statement above, it can be seen from There is Work same good between teams in CV.
5. Based on data from the party management give awards and incentives to employee or high -performing and running staff his duties with Good on that worker field agree on statement above, it can be seen from Incentive Based Financial (Bonus & Commission) is form the most common awards Because impact directly to welfare Employees, Sales Target Bonus: Give percentage certain (for example 2-5%) of total sales If staff marketing succeed exceeding monthly targets, Efficiency Bonus Operational: If staff part production or warehouse succeed minimize waste production) below a certain limit, savings the shared to Team.

Holiday Allowance (THR) Plus: Give addition One-month wages extra for employees who do not Once roll call or No Once late during One year full.

6. Based on statement on worker field agree for statement this, staff feel own sufficient skills and accuracy your time to do your work is done Enough Good.
7. Based on statement on worker field agree for statement staff capabilities in finish tasks new or effectiveness in finish task work it's very good.
8. Based on statement on worker field agree for statement this staff Once follow training or course related.
9. Based on statement on worker field agree for statement this, skills counting and accuracy according to staff need improved for increase performance worker field. regarding method for finish constraint the
10. Based on statement on worker field agree for statement worker field someone who is involved good behavior and character in Work.

PK	Yes	No
PK 1	10	
PK 2	10	
PK 3	10	
PK 4	9	1
PK 5	10	
PK 6	10	
PK 7	9	1
PK 8	10	
PK 9	10	
PK 10	10	
PK 11	10	
Total	108	2

1. Based on statement on worker field agree for statement quality Work You moment this is at the Company Place Work it's been very good and very productive.
2. Based on statement on worker field agree for statement this, staff feel own sufficient skills and accuracy your time to do your work is done Enough Good.
3. Based on statement on worker field agree for statement staff capabilities in finish tasks new or effectiveness in finish task work it's very good.
4. Based on statement on worker field agree for statement this staff Once follow training or course related.
5. Based on statement on worker
6. field agree for statement this, skills counting and accuracy according to staff need improved for increase performance worker field.
7. Based on statement on worker field agree for statement this, staff is a disciplined person in.
8. Based on statement on worker field agree for statement this, staff is a person who has a sense of work the same height in One team Work seen from observation worker field during There is at CV.
9. Based on statement on worker field agree for statement this, staff own initiative ask to colleague your work or your boss You about method for finish constraint in work.
10. Based on statement on worker field agree for statement This staff someone who is involved good behavior and character in Work seen from observation staff during There is at CV.
11. Based on statement on worker field agree for statement for example in finish something work, there is things that become constraint in work worker field own

initiative ask to colleague your work or your boss You about method for finish constraint the

12. Based on statement on worker field agree for statement worker field someone who is involved good behavior and character in Work.

PA

PA	Yes	No
PA 1	10	

Based on statement on worker field agree for statement this, looks from manufacturing Budget Monthly (Monthly Budget), weekly and daily.

4. Response results from Partner for SPM, PA, and PK SPM

	SS	S	N	TS	STS
SPM 1	6	4			
SPM 2	6	4			
SPM 3	5	5			
SPM 4	5	5			
SPM 5	5	4	1		
SPM 6	5	4	1		
SPM 7	5	4	1		
SPM 8	5	5			
SPM 9	2	7	1		
SPM 10	4	5	1		

1. The company has make policies that guarantee corporate data security where the staff agrees on statement above, based on the data above that partners agree on statement on seen from the system implemented by the company that implements it principle Least Privilege Access, where employees only given access to the actual data they need for work them. This prevents data leak from in in a way No on purpose.
2. The procedures carried out can guaranteed its security Where partners agree on statement above, based on the data above that staff agree on statement above, it can be seen from CV has Number Parent Active Business License (NIB). This guarantees that every procedure business being run be under supervision state law and security CV operations are very dependent on the Articles of Association made before Notary Public.
3. Party management in a structure organization always monitor activities carried out the auditor, based on the data above that partners agree on statement above, it can be seen from mechanism reporting and lines of accountability. Every activity inspection will produce Audit Results Report (LHA). Management monitor auditor effectiveness of quality findings and recommendations provided.
4. Party management always record and document all results auditor's work, based on the data above that partners agree on statement above, it can be seen from existence Paper Audit Work (KKA) or *Audit Working Paper* documented and recorded by the Auditor and documented by the parties management.
5. Giving sanctions and punishments for anyone who violates policies that have been determined, based on

the data above that partners agree on statement on seen from giving Warning Letter 1 (SP1) as sanctions, Warning Letter 2 (SP2) or SP3, Termination Connection Work (layoffs) If there is case heavy.

6. Inspection periodically always done for ensure all procedure walk with Good, based on the data above that partners agree on statement above, it can be seen from Inspection periodically is step proactive. More Good go out A little cost for routine checks rather than go out Lots cost for total repair or face risk accident
7. All information on the network information on existing and circulating CVs can guaranteed confidentiality, based on the data above that partners agree on statement above, it can be seen in implementation in CV.
8. Party management always control risk, based on the data above that partners agree on statement above, it can be seen from identification potential delay chain supply since early and prepare backup vendors, so project still walk appropriate time although happen crisis logistics global.and existence inspection routine safety (K3) and carry out risk assessment on each tool heavy before used.
9. Communication between units within the Company already walk with OK, based on the data above that partners agree on statement above, it can be seen from There is Work same good between teams in CV.
10. Party management give awards and incentives to employee or high -performing and running staff his duties with OK, based on the data above that partners agree on statement above, it can be seen from Incentive Based Financial (Bonus & Commission)

This is form the most common awards Because impact directly to welfare Employees, Sales Target Bonus: Give percentage certain (for example 2-5%) of total sales If staff marketing succeed exceeding monthly targets, Efficiency Bonus Operational: If staff part production or warehouse succeed minimize waste production) below a certain limit, savings the shared to Team. Holiday Allowance (THR) Plus: Give addition One month wages extra for employees who do not Once roll call or No Once late during One year full.

PK

	Yes	No
PK 1	10	
PK 2	10	
PK 3	10	
PK 4	9	1
PK 5	10	
PK 6	10	
PK 7	9	1
PK 8	10	
PK 9	10	
PK 10	10	
Total	98	2

	Ya	Tidak
PA 1	24	3

Based on questionnaire on

1. Based on statement on Partner agree for statement quality Work You moment This is at CV Place

Company Partner Work The same it's been very good and very productive.

2. Based on statement on Partner agree for statement this, staff feel own sufficient skills and accuracy your time to do your work is done Enough Good.
3. Based on statement on Partner agree for statement staff capabilities in finish tasks new or effectiveness in finish task work it's very good.
4. Based on statement on Partner agree for statement this staff Once follow training or course related.
5. Based on statement on Partner agree for statement this, skills counting and accuracy according to staff need improved for increase performance worker field.
6. Based on statement on Partner agree for statement this, staff is a disciplined person in.
7. Based on statement on Partner agree for statement this, staff is a person who has a sense of work the same height in One team Work seen from observation worker field during There is at CV.
8. Based on statement on Partner agree for statement this, staff own initiative ask to colleague your work or your boss You about method for finish constraint in work.
9. Based on statement on Partner agree for statement This staff someone who is involved good behavior and character in Work seen from observation Partner during There is at CV.
10. Based on statement on Partner agree for statement for example in finish something work, there is things that become constraint in work Partner own initiative ask to colleague your work or your boss You about method for finish constraint the

PA

	Yes	No
PA 1	24	3

Based on statement on director agree for statement manufacturing Budget Monthly Budget, weekly and daily by CV Partners.

Discussion

Based on results response questionnaire to Director, Staff, Worker Field, and Partners, can concluded that company Already make policies that guarantee Company data security is visible from the system implemented by the company that implements it principle Least Privilege Access, where employees only given access to the actual data they need for work them. This prevents data leak from in in a way No on purpose. The procedures carried out can guaranteed its security Where seen from CV has Number Parent Active Business License (NIB). This guarantees that every procedure business being run be under supervision law state and security CV operations are very dependent on the Articles of Association made before Notary. Parties management in a structure organization always monitor activities carried out the auditor, it looks like from mechanism reporting and lines of accountability. Every activity inspection will produce Audit Results Report (LHA). Management monitor auditor effectiveness of quality findings and recommendations provided. Party management always record and document all results auditor's work, visible from, seen from existence Paper Audit Work (KKA) or *Audit Working Paper* documented

and recorded by the Auditor and documented by the parties management. Giving sanctions and punishments for anyone who violates policies that have been determined seen from giving Warning Letter 1 (SP1) as sanctions, Warning Letter 2 (SP2) or SP3, Termination Connection Work (layoffs) If there is case weight. Inspection periodically always done for ensure all procedure walk with OK, based on the data above that partners agree on statement above, it can be seen from Inspection periodically is step proactive. More Good go out A little cost for routine checks rather than go out Lots cost for total repair or face risk accident. Everything information on the network information on existing and circulating CVs can guaranteed confidentiality, based on the data above that director agree on statement on seen in implementation in CV. Party management always control risks based on the data above that director agree on statement on seen from identification potential delay chain supply since early and prepare backup vendors, so project still walk appropriate time although happen crisis logistics global. and existence inspection routine safety (K3) and carry out risk assessment on each tool heavy before used. Communication between units within the Company already walk with good. based on the data above that director agree on statement on seen from There is Work same good between teams in CV. Party management give awards and incentives to employee or high -performing and running staff his duties with Good based on the data above that director agree on statement on seen from Incentive Based Financial (Bonus & Commission) This is form the most common awards Because impact directly to welfare Employees, Sales Target Bonus: Give percentage certain (for example 2-5%) of total sales If staff marketing succeed exceeding monthly targets, Efficiency Bonus Operational: If staff part production or warehouse succeed minimize waste production) below a certain limit, savings the shared to Team. Holiday Allowance (THR) Plus: Give addition One-month wages extra for employees who do not Once roll call or No Once late during One year full.

Quality Work moment this is in the company place Work it's been very good and very productive, employees own seen from observation sufficient skills and accuracy time in do work, employees own good ability in finish tasks new or effectiveness in finish task work it's very good, employees also follow training or course related with work Where the training provided was very useful, there was skills counting and accuracy, employees the more increase quality, discipline work, work The same his work, if There is constraint employee own initiative ask to colleague your work or your boss You about method for finish constraint the so that employee own good character in accordance with observation Director during is on the CV.

Related with planning budget every staff or employees and directors own notes income and expenses, many training (workshop) on planning budget, Based on statement on partners agree for statement This workshop in the CV (Commanditaire Vennootschap) environment is usually aim for improve technical skills employees, efficiency operational, or strengthening branding. Because the scale of CVs tends to more flexible compared to large PTs, workshops are held usually more practical and impactful

direct. Digitalization Workshop Administration: Training use tool collaboration such as Google Workspace, Trello, or Notion for replace manual recording.

Study Limitations

Scope study limited to two companies, namely CV Novita Rensa and CV Berjhon, so that results study Not yet can generalized for all over company with different characteristics. Study only focus on three aspect main, namely improvement performance employees, strategic planning, and planning budget. Other factors that can also be influence effectiveness System Control Management, such as culture organization, leadership, system information, motivation work, environment business, and conditions economy, not yet analyzed in a way deep

Conclusions and Recommendations

Implementation system control management (SPM) in the CV (Limited Partnership) environment provides significant and structured impact to three main pillars organization, namely performance employees, strategic planning, and planning budget. Through function monitoring and evaluation attached to the SPM, the company capable create harmony goal congruence *where* individual targets employee in line with vision

dynamics. This valid data Then lowered in a way precision to in planning budget. Budget No Again arranged based on guess or just copy year data then, but become tool control efficient finance, capable minimize waste, and ensure allocation source Power focus on activities that provide reward results highest.

In a way overall, conclusion from implementation system control management in CV is creation cycle healthy and controlled growth. SPM is successful change culture CV work which is often informal in nature becomes more professional without lost its flexibility. With performance optimal employees, sharp business strategies, and absorption disciplined budget, CV has strong foundation for guard stability finance at a time win market competition in term long.

Suggestions for Study Furthermore

1. Study furthermore expected can use coverage object further research area, for example involving more Lots company so that results study can generalized in a way more Good.
2. Study next can add other variables that influence implementation System Control Management, such as culture organization, style leadership, system information management, satisfaction work, or commitment organization.
3. Researchers furthermore recommended use mixed methods approach (quantitative and qualitative) to obtain greater understanding comprehensive about SPM implementation and its impact to performance company.
4. Study upcoming can measure impact term long implementation System Control Management to productivity, efficiency costs, profitability, and power competition company.

Study next also can compare implementation System Control Management in the company with scale business or sector different industries for know factors that influence success implementation of SPM.

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