
**ADAPTING TO THE NEW NORMAL: ASSESSING LEVERS OF CONTROL
IMPLEMENTATION IN INDONESIAN ORGANIZATIONS POST-COVID**

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ABSTRACT

This systematic literature review investigates the application of the Four Levers of Control (4LOC) framework in Indonesian organizations post-COVID-19. The research method involved a systematic search of electronic databases and analysis of relevant literature. Major findings indicate that effective implementation of the 4LOC framework contributes to organizational resilience, performance improvement, and competitive advantage across various sectors. Cultural factors, leadership styles, and strategic alignment emerge as critical determinants of success. The study underscores the versatility and effectiveness of the 4LOC framework in navigating challenges posed by dynamic environments. Conclusions highlight the importance of adaptive strategies, cultural sensitivity, and integrated control systems in driving sustainable growth and organizational success in Indonesia. Results indicate that LoC implementation has positively impacted organizational performance across sectors such as hospitality, start-ups, state-owned enterprises, government organizations, manufacturing, and the service industry. Notably, effective utilization of belief systems, boundary systems, diagnostic control systems, and interactive control systems has been instrumental in fostering innovation, resilience, and strategic alignment. These findings underscore the importance of robust management control systems in achieving organizational objectives and navigating uncertainties. The review concludes by recommending further research to explore longitudinal effects, contextual influences, and the role of emerging technologies in enhancing LoC implementation.

INTRODUCTION

In the realm of management studies, Robert Simons introduced a seminal framework aimed at unravelling the intricate relationship between management control systems (MCS) and business strategy (Curtis et al., 2017). Stemming from empirical studies conducted in North America during the late 1980s and early 1990s (Simons, 2019). Simons formulated what is now acknowledged as a "practice-informed" framework. Simons' framework, which has garnered significant attention in both academic and practical spheres, has been frequently cited in the literature over the years, accumulating almost 29,400 citations (Google Scholar, 2024). This reflects its widespread applicability in understanding the intricacies of organizational control.

Simons' Levers of Control (LOC) framework, proposed by Simons in 1995, delineates four essential control systems within organizations, encompassing both positive and negative

control mechanisms. These levers are crucial for managing the inherent tensions between various organizational aspects, such as freedom and constraint, empowerment and accountability, and top-down direction versus bottom-up creativity (Martyn et al., 2016).

The first lever, belief systems, embodies the core values, purpose, and direction of the organization. It serves to inspire and motivate employees while providing a foundational framework for decision-making (Martyn et al., 2016). Belief systems are communicated formally by senior management through mission statements, vision statements, and statements of values (Asiaei et al., 2023).

In contrast, boundary systems act as constraints, delineating the acceptable domain of activity for organizational participants and communicating the risks to be avoided (Martyn et al., 2016). These systems set explicit limits and rules that guide employee behavior and ensure compliance with organizational standards (Widener, 2007).

The third lever, diagnostic control systems, serves as a feedback mechanism to monitor organizational outcomes and correct deviations from pre-set performance standards (Asiaei et al., 2023). These systems focus on critical performance variables and provide managers with the information necessary to assess organizational performance and make informed decisions (Widener, 2007).

Lastly, interactive control systems facilitate ongoing dialogue and involvement between top management and lower-level managers, enabling the organization to adapt and respond to strategic uncertainties (Martyn et al., 2016). These systems promote communication, learning, and the exchange of information, fostering a culture of innovation and adaptability (Widener, 2007).

The Levers of Control (LoC) framework has attracted considerable attention and application in contemporary organizational research. Scholars such as (Mura et al., 2021), Pešalj et al. (2018), (Bedford, 2015), (Frow et al., 2010), (Widener, 2007), (Henri, 2006), and (Naranjo-Gil & Hartmann, 2006) have extensively explored the practical implementation of LoC and its impact on organizational outcomes. For instance, (Bedford, 2015) identified a positive association between belief systems and workplace flexibility, while (Henri, 2006) examined the role of interactive control systems in fostering innovation. Furthermore, recent studies by (Phan et al., 2023), (Salemans & Budding, 2024), (Mura et al., 2021), Simons & Dávila (2021), and (Müller-Stewens et al., 2020) have reinforced the relevance of the LoC framework in contemporary organizational contexts.

(Martyn et al., 2016) underscored the adaptability of the LoC framework in addressing modern challenges such as corporate social responsibility (CSR), environmental accounting, and economic crises. (Salemans & Budding, 2024) investigated the role of management accounting and control systems in supporting public value creation, highlighting the importance of belief and interactive control systems in strategy implementation.

Moreover, studies by (Phan et al., 2023) and (Müller-Stewens et al., 2020) delved into the mediating effects of organizational capabilities on the relationship between control systems and performance outcomes. (Phan et al., 2023) found that belief and interactive control systems positively influence organizational resilience and workplace flexibility, which subsequently enhance organizational performance. (Müller-Stewens et al., 2020) demonstrated that diagnostic and interactive control uses indirectly affect innovativeness through their influence on coordination routines, particularly in contexts of technological turbulence.

In summary, the extensive body of literature examining the application of the LoC framework underscores its versatility and effectiveness in addressing diverse organizational challenges. Through empirical investigations, scholars have elucidated the intricate relationships between control systems, organizational capabilities, and performance outcomes, contributing valuable insights to both theory and practice in management and organizational studies.

While numerous studies have explored the practical application of the LoC framework and its implications for organizational outcome, there remains a notable gap in the literature concerning its specific application in the context of Indonesian organizations post-COVID-19. The escalation of external disruptions, including financial crises, social upheavals, natural disasters, and most notably, the COVID-19 pandemic, has significantly impacted organizations worldwide (Bedford et al., 2022); (DesJardine et al., 2019); (Goodell, 2020); (Williams et al., 2017). These crises have led to unprecedented economic and social consequences, with the COVID-19 pandemic alone causing a substantial decline in global output by 4.3% in 2020 (United Nations, 2021). In Indonesia, the effects of the pandemic have been particularly profound, with the economy grappling with widespread business closures, supply chain disruptions, and significant shifts in consumer behavior (Tjiptono et al., 2022). Against this backdrop, there arises a crucial need to investigate how organizations in Indonesia have adapted their management control systems, particularly the levers of control framework, to navigate the challenges posed by the post-COVID landscape. This literature review aims to explore the recent developments and practices in the implementation of levers of control in Indonesian organizations since 2020, shedding light on the strategies employed to mitigate risks, ensure resilience, and drive performance in the face of unprecedented uncertainty and change.

RESEARCH METHODS

This study employs a systematic literature review (SLR) methodology to comprehensively examine the literature on levers of control (LoC) in Indonesia over the past five years. The SLR methodology, as outlined by (Varsha et al., 2024) and (Xiao & Watson, 2019) is chosen for its structured approach to synthesizing existing research, facilitating rigorous analysis, and identifying gaps in the. The SLR process comprises three major phases: planning, execution, and reporting. Each phase involves specific steps to ensure methodological rigor and transparency.

Planning Phase

In the planning phase, the objectives of the literature review were clearly outlined to provide a roadmap for the research process. The primary aim was to investigate the current state of research on levers of control in the Indonesian context, focusing on recent 5 years developments and trends. Research questions were formulated to address specific aspects of levers of control implementation, effectiveness, and impact within Indonesian organizations.

Execution Phase

The execution phase involves a detailed search of the literature using electronic databases such as Scopus, Web of Science (WoS), EBSCO, ProQuest, and Google Scholar, with a specific focus on Indonesian-focused journals and publications. Keywords derived from the research questions, such as "levers of control," "management control systems," and

"Indonesia," are used to identify relevant literature. The search strategy includes backward and forward searches to ensure the comprehensiveness of the review.

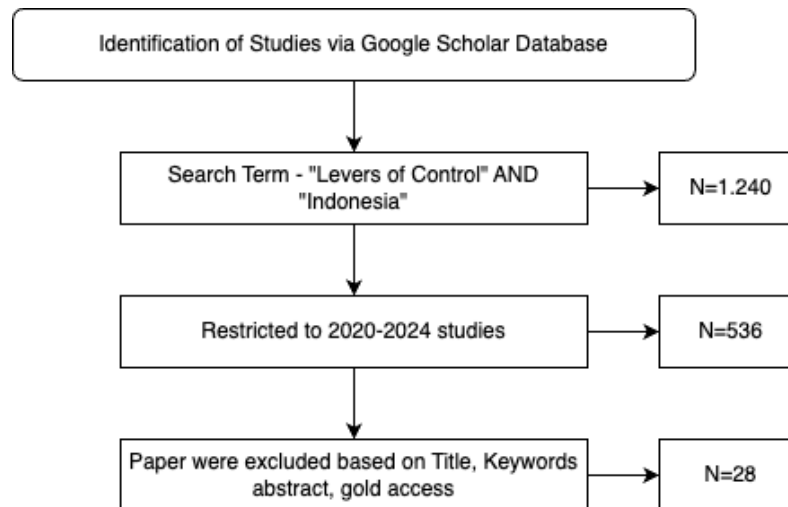


Figure 1
Execution Phase Process

Reporting Phase

In the reporting phase of the systematic literature review (SLR) on levers of control in Indonesia, the findings from the collected literature are organized and analyzed to address the research objectives and questions outlined earlier. This involves extracting relevant data such as author names, publication years, research methods, key findings, and theoretical frameworks used in each study. Then, the data is analyzed systematically to identify common themes, patterns, and trends related to levers of control in Indonesian organizations. The synthesized findings are interpreted to draw conclusions about how levers of control are implemented, their effectiveness, and their impact. Overall, this phase aims to provide a comprehensive overview of the research landscape on levers of control in Indonesia and contribute valuable insights to both academia and managerial practice.

RESULTS AND DISCUSSION

Based on an extensive review of literature spanning the period from 2020 to 2024, focusing on the implementation of Levers of Control (LoC) in various industries across Indonesia post-COVID-19, several noteworthy findings and discussions emerge.

Hospitality Industry

In the hospitality industry, particularly hotels and restaurants, faced unprecedented challenges during the COVID-19 pandemic. In the hospitality industry, research by (Warouw et al., 2022) sheds light on the successful application of LoC at Hotel Sintesa Peninsula Manado, demonstrating its role in enhancing company performance. Through methods such as interviews and observation, the study reveals that the implementation of LoC aligns with the Four Levers of Control model, contributing positively to the overall performance of the hotel.

Study by (Kurniawan & Andono, 2022), reveals the significant contribution of all four levers of control in supporting strategy implementation and navigating the challenges posed by

the pandemic. Particularly, these control mechanisms strengthen employee commitment and govern behaviors effectively. However, the study highlights the importance of well-documented rules for improved control and competitiveness. While the findings are not generalizable due to the qualitative nature of the research, they present avenues for further exploration in different contexts. Overall, the study underscores the crucial role of MCS in sustaining competitiveness amid turbulent environments.

The study conducted by Surja & Hermawan (2023), highlighted the effective application of the four levers of control, including belief systems, diagnostic control systems, and interactive control systems. For instance, monthly sales measurements during the pandemic served as a diagnostic control system, allowing the company to monitor performance closely. Furthermore, (Adiputra et al., 2020) surveying senior managers from 227 star hotels in Bali found a negative relationship between strategy misalignment with MCS and both financial and non-financial performance. This suggests that when business strategies are not aligned with MCS, indicators such as revenue, profitability, customer satisfaction, and service quality suffer. The findings emphasize the importance of aligning strategies with MCS to enhance overall performance in the hospitality sector, offering valuable insights for industry managers to optimize their organizational design and management practices

Start-up Companies

The studies conducted on state-owned enterprises (BUMN) regarding the implementation of the Four Levers of Control (4LOC) reveal several key findings. For instance, in Semen Indonesia Group (SIG), there is an effective implementation of all four levers of control, including belief system, boundary system, diagnostic control system, and interactive control system (Adiputra et al., 2020). Similarly, PT Jasa Marga (Persero) Tbk demonstrates effective implementation of these levers, with clear communication of vision, mission, and core values, along with strategic boundaries and interactive monitoring of specific KPIs (Manggu, 2018).

Additionally, research on PT Pos Indonesia (Persero) KCU Manado 95000 suggests that while the management control system based on the 4LOC is fairly well-implemented, further enhancement is needed to optimize employee performance, with an emphasis on maintaining and improving productivity in operational areas (Ponto, 2023). Likewise, PT Taspen (Persero) Manado Branch Office shows effective implementation of the 4LOC model, ensuring control while fostering innovation and creativity among employees (Siwu et al., 2021).

Furthermore, findings from PT Pelabuhan Indonesia (Persero) Regional 4 Bitung indicate that the application of the four levers of control contributes to improved performance, particularly in the finance division, effectively addressing changes following a merger and ensuring performance management (Baramuli et al., 2023). Finally, in PT Pelabuhan Indonesia (Persero) or Pelindo, AKHLAK core values within the 4LOC framework negatively correlate with accounting fraud tendencies, with the levers of control framework moderating this negative impact (Yanri, 2024).

Government Organizations

The research conducted in government organizations highlights the importance of effective management control systems (MCS) in addressing various challenges and improving organizational performance. In the Central Jakarta DJP Regional Office, the study aimed to

enhance supply chain management (SCM) by employing the Four Levers of Control model. The implementation of boundary systems and interactive control systems, along with diagnostic control systems, played a significant role in managing SCM issues and enhancing performance (Bandiyono & Augustine, 2019).

Similarly, in Institution X, an Indonesian anti-corruption agency, the study emphasized the importance of the MCS, particularly in mitigating dysfunctional behavior. While budget users perceived the MCS as effective, management expressed concerns about its ability to address dysfunctional behavior adequately. Additionally, recurring year-end spending spikes (YESS) and blurred strategic boundaries within Institution X highlighted the need to enhance the MCS's effectiveness (Amelia & Hartanti, 2023).

Another study focused on implementing an upstream/downstream control system in research units to overcome delays and improve budget realization. The study found that this control system, incorporating elements of the Four Levers of Control, effectively improved budget realization performance and organizational performance (Amelia & Hartanti, 2023). Additionally, research on management control system implementation in Pusdiklat Bea and Cukai emphasized the importance of ensuring organizational control while fostering employee innovation. This study highlighted the effectiveness of employing the Four Levers of Control model in government organizations (Adhitama & Aulia, 2017). Overall, these findings underscore the significance of robust management control systems in enhancing organizational effectiveness and achieving strategic objectives in government organizations in Indonesia.

Manufacturing sector

In the manufacturing sector, organizations faced disruptions in supply chains and shifts in consumer demand due to the pandemic. The research conducted in manufacturing organizations sheds light on the application of management control systems (MCS) and the Four Levers of Control (LOC) theory to enhance organizational performance. Dwi Ratmono's study focused on examining the role of LOC in managing strategic uncertainty and enhancing organizational innovation and performance. The findings revealed a positive effect of LOC on organizational innovation and performance, emphasizing the importance of a balanced use of mechanistic and organic MCS (Ratmono, 2020). Similarly, (Hasyim et al., 2021) investigated the implementation of the Four Levers of Control at PT. Indorama Synthetics Tbk to improve employee performance. The study highlighted the significance of belief systems, boundary systems, diagnostic control systems, and interactive control systems in managing organizational control effectively.

Another study by (Hariyanto, 2018) focused on addressing cultural differences in UD. HM, a business entity with diverse cultural backgrounds among its workforce. The research proposed recommendations for improving management control systems through the application of levers of control to minimize conflicts arising from cultural differences within the organization.

Service Industry

The research conducted in the service industry delves into various aspects of implementing management control systems (MCS) and leveraging the Four Levers of Control model to enhance organizational performance and address specific challenges within the sector.

(Sianturi, 2018) aimed to implement management control systems in accounting scholar study programs using the Four Levers of Control model. Their quantitative research focused

on active students of accounting scholar programs at FEB UKI in the 2017/2018 academic year, employing a questionnaire-based data collection method through simple random sampling.

(Jessica & Alimbudiono, 2019) conducted research on a car rental company family-business, PT. G, aiming to increase employee performance and ensure the sustainability of the company. Their qualitative research utilized interviews, observations, and data analysis to provide recommendations for improving control systems in line with Simons' Levers of Control framework.

(Wijaya & Efferin, 2019), examined the implementation of management control systems at CV. BMT, a fast ship expedition business, focusing on evaluating and recommending improvements through the Levers of Control perspective. Their research employed interview, observation, and document analysis methods to address issues such as lack of supervision and employee understanding of the company's vision and mission.

(Fellita, 2018) investigated how the Levers of Control framework developed by (Tessier & Otley, 2012) could enhance employee performance at PT Kalisari Citra Jaya, a transportation company. Through qualitative descriptive research, the study aimed to provide recommendations for improving management control systems to boost employee motivation and performance.

CONCLUSION

In conclusion, this comprehensive review of literature on the implementation of levers of control (LoC) in various industries across Indonesia post-COVID-19 provides valuable insights into the strategies employed by organizations to navigate unprecedented challenges and enhance performance. The findings reveal the effectiveness of the Four Levers of Control model in addressing diverse organizational contexts, including the hospitality sector, start-up companies, state-owned enterprises, government organizations, manufacturing, and the service industry.

In the hospitality industry, the successful application of LoC at Hotel Sintesa Peninsula Manado underscores its role in enhancing company performance. Similarly, research on start-up companies like Bukalapak emphasizes the importance of LoC in fostering creativity and innovation. In state-owned enterprises and government organizations, effective implementation of the Four Levers of Control contributes to improved performance and resilience, addressing challenges such as budget management and dysfunctional behavior. Furthermore, in the manufacturing sector, the balanced use of LoC enhances organizational innovation and performance, while in the service industry, LoC implementation supports employee performance and sustainability.

The implications of these findings extend to organizational leaders and policymakers, highlighting the importance of robust management control systems in achieving strategic objectives and navigating uncertainties. Organizations can leverage the insights from this review to optimize their control mechanisms, aligning them with their strategic goals and organizational culture. Additionally, policymakers can use these findings to inform regulatory frameworks and support organizations in building resilience and adaptability.

For further research, it is recommended to explore the longitudinal effects of LoC implementation on organizational performance and sustainability, considering the evolving nature of external disruptions and organizational responses. Additionally, comparative studies across different industries and regions can provide deeper insights into the contextual factors influencing LoC effectiveness. Moreover, investigating the role of emerging technologies, such as artificial intelligence and blockchain, in enhancing LoC implementation can offer innovative solutions to contemporary management challenges.

Overall, this literature review contributes to advancing knowledge in the field of management and organizational studies by elucidating the multifaceted dynamics of LoC implementation in diverse organizational contexts. By continuing to explore and refine LoC frameworks and practices, organizations can enhance their adaptive capacity and strategic resilience in an increasingly complex and uncertain business environment.

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