

The Influence of Management Control Systems and Work Motivation on Employee Performance

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Abstract

This study aims to determine the effect of management control systems and work motivation on employee performance at the National Land Agency (BPN) of Bandung City. Employee performance in public sector organizations is an important factor in improving the quality of public services, particularly in land administration services. Problems such as delays in service completion, bureaucratic complexity, and limited adaptability to digital-based services indicate that employee performance still needs improvement. Therefore, organizations are required to implement effective management control systems and increase employee work motivation in order to support optimal organizational performance. This research uses a quantitative approach with explanatory research methods. The variables examined in this study consist of management control systems as the first independent variable, work motivation as the second independent variable, and employee performance as the dependent variable. Data were collected through questionnaires distributed to employees of the National Land Agency of Bandung City. The data analysis technique used is Structural Equation Modeling–Partial Least Squares (SEM-PLS). The results of the study indicate that management control systems have a positive and significant effect on employee performance. Effective implementation of management control systems is able to improve work discipline, coordination, supervision, and employee responsibility in carrying out organizational tasks. In addition, work motivation also has a positive and significant effect on employee performance. Employees who have high work motivation tend to work more productively, responsibly, and optimally in providing public services. The findings of this study indicate that improving employee performance in public sector organizations can be achieved through the implementation of effective management control systems and increased employee work motivation. This research is expected to contribute to the development of management accounting and human resource management literature, particularly regarding employee performance improvement in public sector organizations.

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1. INTRODUCTION

The development of public sector organizations in the modern era shows an increasing demand from society for higher quality public services. Society currently demands not only fast services, but also services that are transparent, accountable, effective, efficient, and capable of utilizing information technology optimally. In these conditions, the success of public sector organizations is strongly influenced by employee performance in carrying out their duties and

responsibilities. Good employee performance will support the creation of optimal public services, while low employee performance can hinder the public service process.

Employee performance is one of the important factors in determining the success of public sector organizations. According to Nguyen et al. (2022), employee performance is the level of achievement of individual work results influenced by organizational factors such as management systems, work motivation, and the utilization of technology in supporting work activities. Furthermore, Nudurupati et al. (2021) stated that employee performance is an individual's ability to produce work output effectively and efficiently in order to support organizational success, especially in the context of public services. In addition, Sharma et al. (2023) explained that employee performance is the result of work generated through the interaction between individual abilities, work environment, and organizational support systems that enable the achievement of organizational goals optimally.

In public sector organizations, employee performance becomes a strategic aspect because it is directly related to the quality of services provided to society. Employees with high performance will be able to provide services quickly, accurately, responsively, and professionally, thereby increasing public satisfaction and trust in government institutions. Conversely, low employee performance can lead to delays in services, ineffective work processes, and increased public complaints.

Based on Robbins and Judge (2022), employee performance consists of several dimensions, namely quality of work, quantity of work, timeliness, effectiveness and efficiency, responsibility, and adaptability. These dimensions indicate that employee performance is not only related to work results, but also related to work behavior, discipline, responsibility, and the ability of employees to adapt to organizational changes and technological developments.

In the context of land administration services, the National Land Agency (BPN) of Bandung City has a strategic role in providing land services to the community, such as land certification, land measurement, land registration, and land information services. As a government institution that directly interacts with society, the quality of services at the National Land Agency is highly influenced by employee performance.

Empirical phenomena indicate that land services in Indonesia still face various problems related to employee performance. Based on reports from Kompas.com in 2023, the land certificate management process still experiences administrative delays and complaint management systems that are not yet optimal. Furthermore, CNN Indonesia in 2022 reported that the land sector remains one of the public institutions with a relatively high level of public service complaints. In addition, Tempo in 2023 reported that the implementation of digital-based land services still faces various obstacles, particularly regarding human resource readiness and technological adaptation. These conditions indicate problems related to timeliness, effectiveness, responsibility, and adaptability dimensions of employee performance.

One of the organizational factors suspected of influencing employee performance is the management control system. According to Santini et al. (2022), a management control system is a mechanism used by organizations to ensure alignment between organizational strategies and operational implementation in achieving organizational goals. Bedford and Malmi (2020) explained that management control systems are integrated systems that include planning, performance measurement, evaluation, and feedback processes aimed at improving decision-making effectiveness and organizational operational efficiency. Furthermore, Wang et al. (2023) stated that management control systems play a role in improving employee performance through role clarity, work coordination, and effective communication within organizations.

Management control systems consist of several dimensions, namely belief system, boundary system, diagnostic control system, and interactive control system (Wang et al., 2023). Belief systems

are related to communicating organizational values, vision, and mission to employees. Boundary systems are related to rules, policies, and operational procedures. Diagnostic control systems are associated with performance measurement and evaluation, while interactive control systems are related to communication and coordination between leaders and employees. Effective implementation of these dimensions is expected to improve employee performance within organizations.

In addition to management control systems, another factor suspected of influencing employee performance is work motivation. Kim and Park (2022) stated that work motivation is an internal and external drive that influences individuals to work productively in achieving organizational goals. Furthermore, Gagné et al. (2021) explained that work motivation is a process that describes the direction, intensity, and persistence of individual behavior in achieving work goals. Meanwhile, Shin and Hur (2021) emphasized that work motivation plays an important role in improving employee performance through increased work engagement, job satisfaction, and organizational commitment.

Based on Maslow's theory, work motivation consists of several dimensions, namely physiological needs, safety needs, social needs, esteem needs, and self-actualization needs. Employees with high work motivation tend to work more productively, responsibly, and optimally in providing public services. Conversely, low work motivation can reduce productivity, work enthusiasm, and service quality.

Previous studies have shown that management control systems and work motivation influence employee performance. Santini et al. (2022) found that management control systems positively affect employee performance because they improve work effectiveness and employee discipline. Furthermore, Kim and Park (2022) found that work motivation positively affects employee performance because high motivation increases productivity, responsibility, and work quality.

Based on the background and previous studies described above, this study aims to analyze the influence of management control systems and work motivation on employee performance at the National Land Agency of Bandung City.

Based on the background and previous studies, the hypotheses proposed in this study are as follows:

H1: Management control systems have a effect on employee performance at the National Land Agency of Bandung City.

H2: Work motivation has a effect on employee performance at the National Land Agency of Bandung City.

2. METHOD

The research flow should be presented in this section, complete with figure captions. Figure captions should be placed as part of the figure caption, not as part of the figure itself. The methods used to complete the research are described in this section.

This study employed a quantitative research method with an explanatory research approach. The quantitative approach was used because this study aimed to examine the influence of management control systems and work motivation on employee performance through numerical data measurement and statistical analysis. According to Sugiyono (2021), quantitative research is a research method used to examine specific populations or samples with the purpose of testing predetermined hypotheses.

The objects examined in this study were management control systems as the first independent variable (X1), work motivation as the second independent variable (X2), and employee performance as the dependent variable (Y). This research was conducted at the National Land Agency (BPN) of Bandung City.

The management control system variable was measured using the dimensions of belief system, boundary system, diagnostic control system, and interactive control system, referring to Wang et al. (2023). The work motivation variable was measured using the dimensions of physiological

needs, safety needs, social needs, esteem needs, and self-actualization needs based on Maslow's theory as explained by Kim and Park (2022). Meanwhile, the employee performance variable was measured using the dimensions of quality of work, quantity of work, timeliness, effectiveness and efficiency, responsibility, and adaptability based on Robbins and Judge (2022) and Putra et al. (2024).

The population in this study consisted of all employees of the National Land Agency of Bandung City. The sampling technique used was saturated sampling, in which all members of the population were

Data collection was distribution of

The questionnaires point Likert scale disagree) to 5 (strongly

This study namely primary data data were obtained questionnaires

National Land Agency data were obtained journals, articles, and management control employee

The data study was Structural Least Squares (SEM-

employed because it is relationships among latent variables simultaneously and is appropriate for studies aimed at examining causal relationships among variables. Data processing was conducted using SmartPLS software.

Data analysis was carried out through two main stages, namely the outer model and the inner model. Outer model testing was conducted to examine the validity and reliability of the research instruments through convergent validity, discriminant validity, composite reliability, and Cronbach's alpha. Furthermore, inner model testing was conducted to examine the relationships among variables through the R-square value, path coefficient, and hypothesis testing using t-statistics and p-values.

The hypotheses in this study were tested using the criteria that if the t-statistics value was greater than 1.96 and the p-values value was less than 0.05, the hypothesis was accepted. Conversely, if the t-statistics value was less than 1.96 and the p-values value was greater than 0.05, the hypothesis was rejected.

The research flow in this study began with the identification of problems related to employee performance at the National Land Agency of Bandung City. The next stage involved conducting a literature review and developing a conceptual framework based on theories and previous studies. Subsequently, research instruments were developed, data were collected through questionnaire distribution, data were analyzed using SEM-PLS, hypotheses were tested, and research conclusions were drawn.



selected as research samples. conducted through the questionnaires to respondents. were designed using a five-rang from 1 (strongly agree).

utilized two types of data, and secondary data. Primary directly through distributed to employees of the of Bandung City. Secondary from books, scientific documents related to systems, work motivation, and performance.

analysis technique used in this Equation Modeling–Partial PLS). SEM-PLS analysis was capable of analyzing

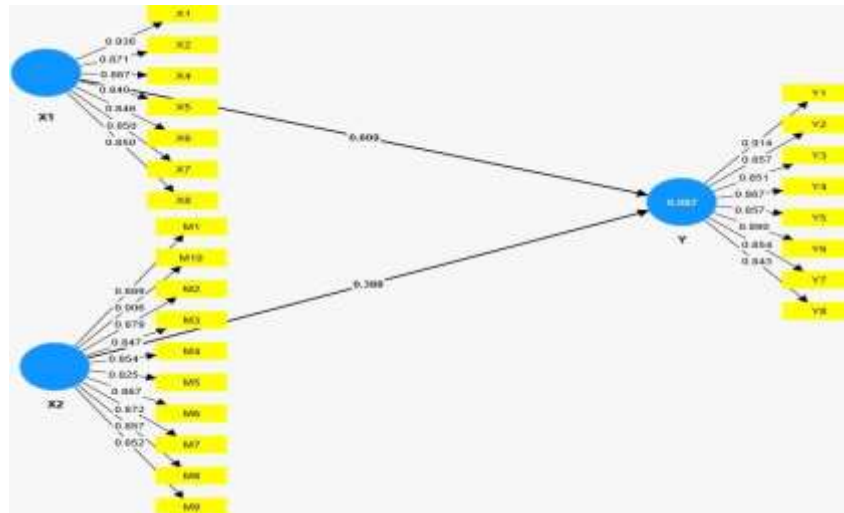


Figure 1
Source:
author (2026)

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developed by the

3. RESULTS DISCUSSION

AND

This study aimed to analyze the influence of management control systems and work motivation on employee performance at the National Land Agency (BPN) of Bandung City. Data analysis was conducted using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) approach through outer model testing and inner model testing.

Figure 2 Standardized Loading Factor Path Diagram of Management Control Systems and Work Motivation on Employee Performance

Source: Data Processed by SEM-PLS (2026)

Outer Model Evaluation

The outer model evaluation was conducted to test the validity and reliability of the research instruments. The validity test included convergent validity and discriminant validity, while the reliability test included composite reliability and Cronbach’s alpha.

Table 1. Outer Loading Test Results

| Variabel | Indikator | Outer Loading | Keterangan |
|-------------------------------|-----------|---------------|------------|
| Sistem Pengendalian Manajemen | X1 | 0,936 | Valid |
| Sistem Pengendalian Manajemen | X2 | 0,871 | Valid |
| Sistem Pengendalian Manajemen | X4 | 0,867 | Valid |
| Sistem Pengendalian Manajemen | X5 | 0,840 | Valid |
| Sistem Pengendalian Manajemen | X6 | 0,846 | Valid |
| Sistem Pengendalian Manajemen | X7 | 0,850 | Valid |
| Sistem Pengendalian Manajemen | X8 | 0,850 | Valid |
| Motivasi Kerja | M1 | 0,869 | Valid |
| Motivasi Kerja | M2 | 0,879 | Valid |
| Motivasi Kerja | M3 | 0,847 | Valid |
| Motivasi Kerja | M4 | 0,854 | Valid |
| Motivasi Kerja | M5 | 0,825 | Valid |
| Motivasi Kerja | M6 | 0,867 | Valid |
| Motivasi Kerja | M7 | 0,872 | Valid |
| Motivasi Kerja | M8 | 0,857 | Valid |
| Motivasi Kerja | M9 | 0,852 | Valid |
| Motivasi Kerja | M10 | 0,906 | Valid |
| Kinerja Pegawai | Y1 | 0,914 | Valid |

| | | | |
|-----------------|----|-------|-------|
| Kinerja Pegawai | Y2 | 0,857 | Valid |
| Kinerja Pegawai | Y3 | 0,851 | Valid |
| Kinerja Pegawai | Y4 | 0,867 | Valid |
| Kinerja Pegawai | Y5 | 0,857 | Valid |
| Kinerja Pegawai | Y6 | 0,890 | Valid |
| Kinerja Pegawai | Y7 | 0,854 | Valid |
| Kinerja Pegawai | Y8 | 0,843 | Valid |

Source: Data Processed by SEM-PLS (2026)

The results of convergent validity testing indicated that all indicator loading factor values were above 0.70, indicating that all indicators used in this study were valid in measuring their respective latent variables. In addition, the Average Variance Extracted (AVE) values for all variables were above 0.50, indicating that the constructs had good convergent validity.

Table 2. Average Variance Extracted (AVE) Test Results

| No | Variabel | AVE | Kriteria | Keterangan |
|----|-------------------------------|-------|----------|------------|
| 1 | Sistem Pengendalian Manajemen | 0,750 | > 0,50 | Valid |
| 2 | Motivasi Kerja | 0,745 | > 0,50 | Valid |
| 3 | Kinerja Pegawai | 0,752 | > 0,50 | Valid |

Source: Data Processed by SEM-PLS (2026)

The discriminant validity test results showed that each construct had a higher correlation value with its own indicators compared to indicators of other constructs. This indicates that each variable in this study had good discriminant validity.

Table 3. Reliability Test Results

| No | Variabel | Cronbach's Alpha | Composite Reliability | Kriteria | Keterangan |
|----|----------|------------------|-----------------------|----------|------------|
|----|----------|------------------|-----------------------|----------|------------|

| | | | | | |
|---|-------------------------------|-------|-------|--------|----------|
| 1 | Sistem Pengendalian Manajemen | 0,944 | 0,955 | > 0,70 | Reliabel |
| 2 | Motivasi Kerja | 0,962 | 0,967 | > 0,70 | Reliabel |
| 3 | Kinerja Pegawai | 0,953 | 0,960 | > 0,70 | Reliabel |

Source: Data Processed by SEM-PLS (2026)

The reliability test results showed that all variables had composite reliability and Cronbach's alpha values above 0.70. Therefore, all research variables were considered reliable and consistent in measuring the constructs used in this study.

Inner Model Evaluation

The inner model evaluation was conducted to determine the influence between variables and to test the research hypotheses. The results of the R-square test indicated that the management control system and work motivation variables were able to explain employee performance adequately. This indicates that employee performance at the National Land Agency of Bandung City is influenced by management control systems and work motivation.

Table. 4 Collinearity Statistics Inner Model Test Results

| Hubungan Variabel | VIF | Keterangan |
|---|--------|--------------------------------------|
| Sistem Pengendalian Manajemen → Kinerja Pegawai | 39,346 | Terindikasi multikolinearitas tinggi |
| Motivasi Kerja → Kinerja Pegawai | 39,346 | Terindikasi multikolinearitas tinggi |

Source: Data Processed by SEM-PLS (2026)

Hypothesis testing was conducted using path coefficient analysis, t-statistics, and p-values. The test results showed that the management control system had a positive and significant effect on employee performance. This finding indicates that the better the implementation of management control systems within the organization, the higher the employee performance produced.

Table 5. Hypothesis Test Results

| Hipotesis | Hubungan Variabel | Original Sample | T-Statistic | P-Value | Keterangan |
|-----------|---|-----------------|-------------|---------|------------|
| H1 | Sistem Pengendalian Manajemen → Kinerja Pegawai | 0,609 | 3,821 | 0,000 | Diterima |
| H2 | Motivasi Kerja → Kinerja Pegawai | 0,388 | 2,426 | 0,015 | Diterima |

Source: Data Processed by SEM-PLS (2026)

Furthermore, work motivation was also found to have a positive and significant effect on employee performance. Employees with high work motivation tend to demonstrate better work quality, higher productivity, stronger responsibility, and better adaptability in carrying out their duties.

Thus, the results of this study indicate that all research hypotheses are accepted.

Discussion of the Influence of Management Control Systems on Employee Performance

The results of this study indicate that management control systems have a positive and significant effect on employee performance at the National Land Agency of Bandung City. This finding shows that the implementation of effective management control systems is capable of improving employee work quality, discipline, coordination, responsibility, and effectiveness in carrying out organizational duties.

Management control systems are organizational mechanisms used to ensure that organizational activities are carried out in accordance with organizational goals and established procedures. According to Santini et al. (2022), management control systems are mechanisms used by organizations to ensure alignment between strategy and operational implementation in achieving organizational goals. Furthermore, Bedford and Malmi (2020) explained that management control systems include planning, performance measurement, evaluation, and feedback processes aimed at improving organizational operational effectiveness and efficiency.

The findings of this study indicate that the implementation of management control systems through belief system, boundary system, diagnostic control system, and interactive control system dimensions contributes positively to employee performance improvement. The belief system encourages employees to understand organizational values and goals, thereby increasing commitment and responsibility in carrying out work. The boundary system helps employees understand work rules and procedures, thereby minimizing work errors and improving discipline.

In addition, the diagnostic control system allows organizations to evaluate employee performance through clear performance indicators, while the interactive control system improves communication and coordination between management and employees. Effective communication and coordination can accelerate problem-solving and improve organizational operational effectiveness.

These findings support the research conducted by Santini et al. (2022), which found that management control systems positively affect employee performance because they improve work effectiveness and employee discipline. This study also supports the findings of Andriani and Dahlia (2023), Laoili and Ndraha (2022), Aziz and Irama (2025), as well as Gaffar and Zulfaidah (2022), which generally concluded that management control systems positively influence employee performance.

Scientifically, this condition occurs because management control systems provide direction, supervision, evaluation, and work standards that help employees carry out their duties more effectively and efficiently. Employees who work within a clear control system tend to have better role clarity, stronger responsibility, and higher work discipline. As a result, employee performance increases both in terms of work quality and productivity.

In the context of the National Land Agency of Bandung City, the implementation of effective management control systems is highly important because land administration services require accuracy, timeliness, accountability, and coordination among employees. Therefore, the better the management control system implemented within the organization, the better the employee performance produced.

Discussion of the Influence of Work Motivation on Employee Performance

The results of this study also indicate that work motivation has a positive and significant effect on employee performance at the National Land Agency of Bandung City. This finding indicates that employees with higher work motivation tend to demonstrate better work quality, stronger responsibility, higher productivity, and greater adaptability in carrying out organizational duties.

According to Kim and Park (2022), work motivation is an internal and external drive that influences individuals to work productively in achieving organizational goals. Furthermore, Gagné et al. (2021) explained that work motivation is a process that explains the direction, intensity, and

persistence of individual behavior in achieving work goals. Work motivation encourages employees to work harder, more consistently, and more responsibly in completing their duties.

The findings of this study indicate that the fulfillment of employee needs, including physiological needs, safety needs, social needs, esteem needs, and self-actualization needs, contributes positively to employee performance improvement. Employees who feel secure, appreciated, supported socially, and provided opportunities for self-development tend to have higher enthusiasm and commitment in carrying out their work.

Scientifically, this condition occurs because work motivation functions as a psychological drive that influences employee behavior in the workplace. Employees with high motivation generally possess stronger enthusiasm, higher initiative, better discipline, and stronger commitment to achieving organizational goals. Conversely, employees with low motivation tend to experience decreased productivity, lower work enthusiasm, and reduced responsibility toward their duties.

These findings support the research conducted by Kim and Park (2022), which found that work motivation positively affects employee performance. This study also supports the findings of Kuvaas et al. (2021), Schaufeli (2021), Sari et al. (2024), and Ulya and Mutia Rahmah (2025), which generally concluded that work motivation significantly influences employee performance.

In the context of the National Land Agency of Bandung City, work motivation is highly important because employees are directly involved in providing services to society. Employees with high work motivation will tend to provide faster, more responsive, and more professional services. Therefore, organizations need to continuously improve employee motivation through appreciation, career development opportunities, conducive work environments, and effective organizational support systems.

Based on the results and discussion above, this study proves that management control systems and work motivation are important factors influencing employee performance at the National Land Agency of Bandung City. Effective implementation of management control systems and increased work motivation can improve employee performance and support the achievement of optimal public service quality.

4. CONCLUSION

Based on the results of the research conducted at the National Land Agency (BPN) of Bandung City, it can be concluded that management control systems and work motivation have positive and significant effects on employee performance.

The findings of this study indicate that the implementation of effective management control systems is able to improve employee discipline, coordination, responsibility, work effectiveness, and productivity. The application of belief system, boundary system, diagnostic control system, and interactive control system helps employees understand organizational goals, work procedures, performance standards, and communication mechanisms within the organization. Therefore, the better the management control system implemented within the organization, the better the employee performance produced.

In addition, work motivation was also found to positively and significantly influence employee performance. Employees who possess high work motivation tend to demonstrate better work quality, stronger responsibility, higher productivity, and greater adaptability in carrying out organizational duties. The fulfillment of employee needs, including physiological needs, safety needs, social needs, esteem needs, and self-actualization needs, contributes to increasing employee enthusiasm, commitment, and work performance.

The results of this study prove that management control systems and work motivation are important factors in improving employee performance within public sector organizations, particularly at the National Land Agency of Bandung City. Therefore, organizations need to continuously

strengthen management control systems and enhance employee work motivation in order to support the achievement of optimal public service quality.

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