The role of Leaders in Management Control

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Abstract: This study aims to investigate the role of leadership in the process of management control. The study will use qualitative method, namely phenomenology, with a single-case study strategy on a university setting. The data was collected from an in-depth interview, participatory observation, and document study. The sample group consists of the lecturers of the university. The result shows that the role of leadership is very important during the process of implementing a management control system. This research resulted in three big themes, which are inspiring leaders, participatory leaders, and leaders who are capable of handling human resources. This research also found that 'trust' is an important aspect in the management control system.

Keywords: management control system, leadership, university.

i.   BACKGROUND

Management control systems emphasize the importance of control system mechanism to embody organizational goal congruence (Flamholtz, Das, & Tsui, 1985). The management process uses formal and information-based procedures to manage and to change organizational activity patterns and to achieve its goal congruence (Simons, 1994). Birnberg (1998) sharpened the concept of management control system by adding a mechanism that link organizational strategies with its daily operational activities to ensure that the organization can consistently run within the predetermined plans. Merchant and Stedee (2007) also emphasize the importance of management system to ensure that employee behavior is consistent with the organization's goals and strategies.

The concept of management control systems are developing due to changes in the business environment. The changing business environment has an impact on business structures and processes, in which they have a profound effect on every organization, whether a profit-oriented or social organization (Mulyadi and Setiawan 2001). In response to these changes, the control system applied by an organization will need to change, so that managers' perceptions of the control system will automatically change. This opens up research opportunities in the field of management control systems, both from the point of view of the models, functions, processes, methods, and subjects of the research.

Due to its nature, university is a type of organization that is interesting to be investigated. University shows a significant development and has fierce competitors around (Radianto & Gumanti, 2019). According to Kober, Ng, & Paul (2007) management control systems at universities are more meaningful and beneficial because universities are more complex compared to other types of organizations. As an organizational entity, higher education portrays unique characteristics, some of which are funding from various resources, its main assets are human capital, diverse outputs (e.g. graduates, research, patents), have a number of stakeholders (including parents and students), and diverse ownership (including the central government, local governments, social foundations, business groups, and even individuals). The diversity of ownership affects the organizational structure, culture, and management of higher education institutions (Ballow, 2004; Dittilo, 2004; Secundo *et al.*, 2010; Stevens *et al.*, 2011; Sanchez *et al.*, 2006). However, research on management control systems are rarely conducted in university, even when the management control systems are shown to have an important role in the organization (Al-Tarawneh and Mubaslat, 2011).

In its development, aspects of leadership become one of the most important factors in the implementation of management control systems. Clinton, Norman, & Mithcell (2007) state that leadership holds an important role in the success and the effectiveness of management control in organizations. Whereas Jansen (2008) found a relationship

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between management accounting, management control system, and leadership style. Leadership has also become a strategic aspect in a university because leadership will influence university's management in achieving its vision and mission. Leadership will influence its management control in an effort to implement strategies made by the university.

The purpose of this study is to investigate how leadership in universities plays a role in the process of management control. This research is significant because of the rarity of research on leadership and management control. Likewise, research on the role of leadership in management control in a university is still not much done compared to studies in companies or other types of organization settings.

The research object is a private university. This university has implemented a management control mechanism, is owned by a business group, is relatively a new university, and is in the midst of competition in the tertiary industry. As a new university that has to compete, surely it has implemented a strategy. Anthony & Govindarajan (2007) states that management control is a tool for implementing an organization's strategy. Hence, this research aims to investigate the role of leadership in the process of management control in a new university that lives in a high competition environment.

ii.   LITERATURE REVIEW

Previous studies

A number of research on management control in universities has been done by several researchers. Al-Tarawneh and Mubaslat (2011) conducted a study which aimed to investigate the application of management control systems in universities in Jordan. Other studies have been conducted by Järvenpää and Länsiluoto (2011) who investigated the implementation of management control mechanisms and the interrelationship between control systems using the Malmi and Brown framework (2008). The results show that an overlap between the control system and the application of the control system is difficult to distinguish. Bobe and Taylor (2010) identify how professional characteristics and the experience of faculty leaders influences the orientation of faculty management, which is reflected in the implementation of organization management system. Their research found that senior leaders tend to use *interactive control systems* through formal meetings. Whereas younger leaders tend to use *diagnostic control systems*, namely controlling through certain measures in the application of management control. This study also found that the concept of management control is able to support innovation process, provide information to reduce uncertainty in the future, improve performance, and maintain the stability of the work environment (Davila, 2000; Davila, 2009; Eshraqi; 2012).

Looking at previous studies that are conducted in university settings (Al-Tarawneh and Mubaslat, 2001; Länsiluoto, 2011), it appears that researchers often focus on investigating the implementation of management control in tertiary institutions. Through the approaches and methods used in previous studies (Al-Tarawneh and Mubaslat, 2001; Länsiluoto, 2011; Bobe and Taylor, 2010), researchers are still unable to come up with some in-depth information regarding some important aspects, such as how management control was implemented and why university managers implement the system. Moreover, Al-Tarawneh and Mubaslat (2001), Länsiluoto (2011), and Bobe and Taylor (2010) did not explore the experience of the individual who control the management and did not deeply investigate lecturers' perspective, both as the actors and the objects of the management control, and those who undergone the control system in the university. These reasons impacted on the difficulty of choosing management control in accordance with the context of each tertiary institution and understanding the way to apply it effectively.

Leadership and Management Control

Efferin and Hartono (2012) found that leadership style cannot be separated from the design and the implementation of the management control system; in other words, leadership style will shape the management control system. Thus, leadership style correlates with the effectiveness of management control implementation. Clinton *et al.* (2007) stated that leaders hold an important role in the success and the effectiveness of the organization's management control system. Jansen (2008) found a correlation between management accounting, management control systems, and leadership style. Leadership influences the style in controlling an organization. In addition, leadership style greatly influences the members of the organization (Radianto & Laturette, 2019). A poor leadership has a negative impact on the

motivation of every member of the organization to excel, while a good leadership will bring a positive impact to the members. An authoritarian leadership style will influence the level of management control, where it leans on the tight side. As a result, the leader will closely watch the employees, come up with centralized decisions and less likely to allow employees to make decisions or to have a voice. Conversely, a weak leader can also harm the company because its style will affect the level of management control; the leader may set a low target and the employees may behave in deviate manners.

Transactional leadership focuses on reward-punishment manner; it mainly aims on the final result, even when the leaders have to sacrifice the loyalty of the employees. While transformational leadership is more likely to increase belief systems and boundary systems in the control process (Simons 1987, 1994, 1995). Transformational leadership may increase employees' motivation because the employee feels that their leaders value their work, hence will also increase employee loyalty.

iii.   RESEARCH METHODS

This study aims to uncover aspects of the levers of control in social reality; hence, the researcher describes and understands the conditions according to the actual conditions. This research builds on the understanding that reality exists as a social product of human interaction, and creativity (Burrel and Morgan, 1979). The researcher views management control as a social construction and is formed in an effort to motivate individuals to have goals that are in line with the organization.

This research uses the Phenomenology method. The phenomenological method aims to understand the world from the point of view of individuals who have firsthand experience(s) and have attached a meaning to it (Sobur, 2013). This research focuses on the real perspective of an individual based on his/her own experience or awareness. As a result, the researcher tries to gain an understanding of the essence of life. In the context of this study, the researcher focuses on the experience of research subjects in facing management control applied by the university. Phenomenology suits this study because it helps the researcher to understand and to reveal a phenomenon that the research subjects' experience within the environment of management control dimensions at a university. In addition, the researchers used a single case study strategy. Previously, the use of single case study in phenomenological research has been done by Seaver (2010), Baah (2010), and Solomon (2010).

iv.   DATA ANALYSIS AND DISCUSSION

The researcher conducted both formal and informal in-depth interviews as well as observations. The result shows that the majority of informants "linked" the university's control system with leadership through various forms. In addition, the researcher also conducted data reduction and reflected on the informants' answers. This resulted in an understanding of the importance of leadership style to the management control system. Leadership greatly influences how the informant behaves and influences their motivation at work. Leadership is considered as a key factor of a successful implementation of the university's management control system in achieving its stated goals.

Leadership is an important factor in nurturing a relationship between the leader and those who are led by the leader. The effectiveness of a leader's leadership style depends on the situation. However, there is an effective leadership style that suits in all situations. A leader's role is to communicate the organization's vision, mission, and its policies to his/her subordinates through different forms, such as budget, performance measurement, and other. Leadership style will affect the employee's work performance. It depends on whether he/ she acts as a motivator, friend, coworker, role model, or parent. Likewise, the way a leader applies regulations, in terms of in terms of rewards and punishments, will affect the work atmosphere.

There are three big themes of leadership style: inspiring leaders, participatory leaders, and leaders who are capable of handling the Human Resource (HR).

Inspiring leader. The two most important aspects in an inspiring leader is that the leader acts as a model and an example for the lecturers. Leaders who inspire are those who are able to motivate other lecturers. A good leader is a

leader who is able to influence others, but a great leader is a leader who is able to inspire others. Leaders who act as a model and are able to set an example are leaders who can inspire their subordinates to work even harder. Inspiring leaders are those who have the right leadership style in the right organization.

Betts and Santoro (2007) state that leaders are those who are able to inspire other people. A leader will motivate, encourage and become a "tool" for members of the organization to reach a higher level. A leader will always share the organization's vision and mission, build commitment, increase enthusiasm and encourage the employees to work well and bring joy at work.

Inspiring leadership style cannot be separated from the design and implementation of management control systems because leadership style will shape how leaders control their employees (Efferin & Hartono (2012). Inspirational leaders play an important role in the success and effectiveness of management control in universities because they motivate lecturers to achievers, as one informant said:

"I was involved in agreeing upon the work. Thus, I have to be responsible, and my motivation to finish the task increases."

Another aspect related to leadership is the leaders' ability to understand the lecturers' needs. The leader needs to have "wisdom" to know what is needed by the lecturers. In addition, the leader must trust his/ her lecturers. The lecturers need to trust their leader because through trust, the lecturers feel valued through the trust given by the leaders. Trust may also prevent the lecturers from doing dysfunctional behavior.

One way to inspire employees is to remind them about the culture of the organization in meetings or activities that are held in the university. This is in line with Clinton, Norman, & Mithcell (2007) study which states that there are three factors, namely the management control system, organizational culture, and leadership, also called the organization fraud triangle. Organizational fraud will occur if the leadership, organizational culture, and management control systems are jointly and intentionally conditioned to manipulate and fail to prevent fraud.

The influence of organizational culture at the university is huge, mainly because of the organizational culture of the business group that oversees the university. One of the university's leader stated that:

"The influence from the business groups is apparent. After all this university was founded with the influences of the culture values that exist within the business groups that oversee the university. However, we must adjust so that there are small differences of standards between the business group and the university"

One of the organizational cultures implemented at universities is integrity. The informants stated that they always remember to act with integrity at work. Integrity protected them from behaving in deviant.

Participative leaders. Studies on management control emphasize that the quality of decision within a complex organization can be improved when the whole group or the team participate in the decision making process, compared to individual decision making (Birnberg, 1998; Drake, Haka & Ravenscroft, 1999; Evans, 1998). The informants in this study feel that during the process of management control, the leaders seem to prioritize humanization, where there is no clear line between leaders and subordinates but a team relationship. This finding is in line with Baker (1993) who stated that a modern concept in management control system does not recognize the concept of superordinate and subordinate, but team relationship or as called as "*team-based management format*." Through this concept, the team will portray a flat organization rather than hierarchical. Thus, the *control system* can be carried out via concertive control, where the team member controls the team and/ or its members themselves. The concept of *concertive control* opposes the *accounting control* concept, where it uses *control mechanism* as a ritual or habits in adjusting, supporting, and rationalizing the team-based dictator to control the management. This condition is more likely to happen when decision-making process is given in a decentralized manner by the leaders in managing the departments in the university. However, this approach is actually appropriate when the leaders want to evaluate each individual. *Concertive control* approach can be adjusted with the *accounting control* approach through remuneration and incentive systems. The result of the field research shows that remuneration and incentive given to the lecturers were as expected.

Leaders who are capable of handling the Human Resource. Leaders' capability to manage human resources is an important aspect to the success of management control system. Leaders should be able to arrange the organization in an orderly manner. Leaders should have the capability to manage their organization in a fair and open manner. Fairness and openness are especially important in the process of *performance appraisal,* which happens when the leader sets a score or assessment. In addition, openness is also important within the discretion of their actions. This behavior is very important because if a leader cannot act in a fair and an open behavior, it may demotivate the lecturers. As a result, the lecturers may act deviant.

Leaders should be able to measure the potentials within each lecturer. Leaders should understand the lecturers' position or be able to map lecturer's potentials. The university has already applied an evaluation system to measure the lecturer's performance. The effectiveness of the system has been agreed by all informants, as told by one of the informants:

"the aim is to make sure that each employee will work well, contribute to the goals that has been set by the university. Personally, this becomes the control mechanism so that people can behave well, there are targets given and then we will see the overall performance, for me it is a good control mechanism"

This aspect is crucial because they are able to put people in the right position and at the right time. The researcher observes that these capabilities should be possessed by leaders, especially those who are in the level of middle managers, in this case is the head of department, because they are the one who are directly related to the lecturers. However, every leader in the university (despite their levels) must be able to manage an organization so that the university can have an organized system.

One of the most important keys found in this research is how a university leader, whether they are in the level of department, faculty or rector, is able to lead the team. As an example, in order to prepare national and international accreditation, the leaders should form a team from cross-departments. To improve the performance of each department or faculty, a smaller team was formed in each department. In solving problems, often times the leaders will build a team that consists of people from cross-department, both from academic and supporting academic departments. This finding is in line with a study by Sisaye (2005) who found that a leader should be able to form a team and make sure that each team is able to make decisions and that the team consists of people from various departments. The concept of teamwork in developing an organization is that the members should consist of people from cross-department or a mix of people with their own specialization. In the process of decision making, the team must have a leader who is able to manage and lead the members, have the initiative to innovate and to solve the problem. Moreover, the leader should be able to motivate the team members to implement the value and the direction of the organization. When the management control system is seen as a strategy-oriented organization developer, the function of management control system is able to institutionalize the culture of managing a team. As a result, the control management system is able to be an effective control mechanism.

Compare to the past studies (Clinton *et al.,* 2007; Jansen, 2008; Birnberg, 1998; Drake *et al.,* 1999; Evans, 1998; Baker, 1993; Kerr, 1978; Sisaye, 2005; Abernethy *et al.,* 2010; Betts and Santoro, 2007), this study found new aspects of control management system that covers the process of how, when, and why leadership plays an important role in controlling a management. An interesting finding from this research is that an effective leader will not apply transactional leadership style but will implement the transformational leadership style. This finding brings a new insight to the field of accounting, especially how leaders' behavior affects the effectiveness of management control. However, the role of transformational leaders is shown to be better than transactional leaders and this topic has been touched on past studies in the scope of leadership. Some informants stated that their leaders in the university applies the transformational leadership because the leaders have set an example and become a model and are willing to engage in an informal discussion. This behavior has inspired the lectures as the leaders are able to act in various roles and always encourage the lecturers to find solutions to their problems. In addition, the leaders are always giving their hands when

the lecturers are unable to overcome a problem. A number of informants also express how inspiring their leaders are, from the study program level to the rector, and that all leaders have set an example for them. Rigid and frightening leaders are not seen around the university because the leaders often see the lecturers as their family. Hence, the attention and appreciation shown by the leaders often inspires the lecturers to behave in a similar manner.

This study also found that *trust* is an important factor in management control (Baldvinsdottir *et al*., 2011). Trust holds an important role in each organization because managing an organization always involves interpersonal relationships. Trust is an important concept in accounting (Baldvinsdottir *et al.,* 2011). In addition, Vosselman and Van der Meer-kooistra (2002) also stated that an interaction between trust and accounting is very important in managing an organization. Accounting is a tool to manage an organization and it can increase the level of trust in the system and the organization. Moreover, Jones and Dugdale (2001) stated that the role of accounting, especially within the economic activity and social interaction, points to the importance of understanding trust. One of the forms of trust in an organization is *interpersonal trust.*

Interpersonal trust is a form of trust owned by the members of the organizations towards the motivation and intention of the leader, especially those that are related to the career and the future of the organization members. According to Hartmann and Slapnicar (2009), interpersonal trust contributes to the organizational performance. A trusting relationship between the leader and the members of the organization is very important because it may improve communication and openness between the leaders and the members, increase collaboration and reduce agency, and increase the chance to exchange information. Lewicki *et al.* (1998) stated that trust affects each member of the organization, the relationship between the members, and teamwork with other organizations. Therefore, there is a significant relationship between performance measurement and trust to the leaders and trust also correlates with the organizational relationship and the commitment.

This study implies that a fair performance appraisal and the existence of trust between the "superiors" and the "subordinates' ' will increase the organizations' commitment. This study also found that trust has an important effect towards interpersonal relationships and teamwork within the organization. Thus, a fair process becomes an important factor in increasing interpersonal trust.

v. CONCLUSION

The result of this study found that leadership is an important factor to implement a management control system in a university. The researcher focuses on how the leaders empower human resources in controlling the employees to work effectively. Conversely, leaders who make use of their power will result in poor teamwork behavior due to the lack of relationship between the team member and the leaders. Leaders who focus on their power will be more likely to control their team through reward and punishment to make sure that every team member acts in accordance with the organization's goal; hence, the members of the organization will act in positive and negative manner at work. On the other hand, leaders who pay attention to employee empowerment and reduce their hierarchical control will provide wider opportunities for employees to become "inspiring leaders". Inspiring self-leadership is related to behavior that increases the level of achievement above organizational goals and expectations.

This study found that transformational leadership plays an important role in implementing management control systems. Some indicators that emerge from transformational leadership are the presence of values shared between the employees, the constructive feedback when targets are not met, inspiring leaders, and leaders who pay attention to the emotional aspects of the organizational members.

At last, the study concludes that trust holds an important element in the process of leadership of the management control system. Trust may increase the organization because each team member believes in the other's unique capabilities. Thus, a leader must build a trust between the leaders and the members as well as between the members itself.

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