Develop Human Integrity and Quality through Lecturing Management Control Systems

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Abstract--*This study aims to identify students' responses on the issue of management control of lecturing activities in Indonesia through discussion of case studies. The concept of management control becomes the topic of discussion in the focus group discussion (FGD) conducted during the Management Control System course at Garut University. The FGD was conducted for 150 minutes involving 10 students. The participants are from various student organizations and have different experiences in the organization. The FGD focused on the syllabus of Management Control System courses for students in the third level. The results of the FGDs showed that some materials of the Management Control System (MCS) course encouraged the students to have integrity. The materials covered management and control, planning and budgeting, and comprehensive management control. The discussion and recommendation for this course syllabus are elaborated comprehensively.*

Key words-- *Action Control, Action Accountability, Preventive Action, Corruption, Syllabus.*

I. INTRODUCTION

The increasing corruption practices in developing countries demand the government take action to eradicate these practices [1]. Corruption has become a systemic character and social disability in developing countries [2]. Corruption is a global issue that affects all people, including the government and business sectors [3].
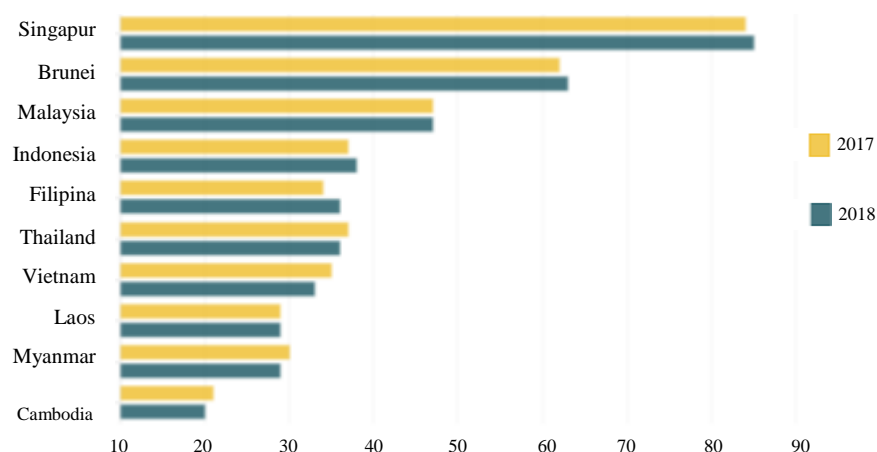
Figure 1. Corruption Perception Index of 10 ASEAN Countries 2017-2019 [4]

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The Corruption Perception Index of 10 ASEAN Countries (2017-2018) showed that Indonesia ranked fourth after Singapore, Brunei, and Malaysia [4]. On a scale of 0-100, Indonesia was at point 38 or one point higher compared to the previous year. It indicates that in this country, corruption has declined (see Figure 1). However, at the world level, Indonesia ranked 89 out of 180 countries or 7 points higher than the previous year.

The Corruption Eradication Commission (KPK) has initiated a number of efforts to eradicate corruption practices in Indonesia. Even, it engages all educational institution levels starting from kindergartens to universities [5]. posted a course design which supports the corruption eradication.

"The corruption issue has caused skepticism for all community groups in Indonesia, including students. However, designing a new interesting, effective, and not monotonous anti-corruption course is not an easy job. Materials certainly play important roles to strengthen cognitive aspects, but the selection of creative learning methods is the key success of optimizing the students' intellectual, critical, and ethical integrity. Lecturers have to be good communicators, facilitators, and motivators for students. The role of university leaders is also needed to make the campus as the land of integrity which supports the effectiveness of the anti-corruption course. "

The Faculty of Economics of Garut University conducts lectures on Management Control Systems (MCS) for 3 credits (SKS) provided for final year students. This course provides an understanding of the study and application of knowledge about the management system used to ensure that the organization can carry out organizational strategies and plans on an ongoing basis. Even if conditions change, it can be modified in order to achieve the goals in terms of structure and process. In addition, this course is designed to give students an understanding of performance measurement methods and control techniques within the company. In its implementation, this course applied some methods of learning such as lectures, discussions, case studies, and role-plays. Besides lecturing, the case study becomes the most common learning method.

Case studies can be used as materials for focus group discussion (FGD) [6]. Students are individuals who have a sufficient level of thought to convey their opinions and arguments [7]. FGD can improve their skills in making decisions [8].

This study aims to identify students' responses and perspectives on management control issues in Indonesia by discussing case studies. The results of this study are expected to be the basis of evaluation for the implementation of the MCS course specifically in preparing the RPKPS to develop humans of integrity.

II. LITERATURE REVIEW

Corruption

Corruption can be seen as a practice obstructing the development of trade as it wastes resources that can be invested in more profitable ways [9]. It causes damages, regardless rises or falls of the market and it on reduces its negative effects during the crisis [10]. Ref. [11] reveals some factors contributing directly to corruption such as regulations and authorizations, taxation, spending decisions, provisions for goods and services at below-market prices, other discretionary decisions, and financing of parties. Both short-and long-term anti-corruption policies and programs gave different impacts. The short-term policies are more effective compared to the long-term policies, but to study a system, the impact can be the opposite [12].

Management Control System (MCS)

Management Control System is an information-based routines and procedures package used by managers to maintain or change organizational activity patterns [13] which can support learning organizational [14]. The impact of management control systems on the performance of organizations has been the focus of studies throughout the world [15].

MCS is grouped based on formal and informal status [16]. It is also based on constituent elements such as budgeting, performance measurement, standard costing, cost management, and strategic planning [17]; performance measurement systems [18]; activity-based costing [19]; and enterprise resource planning systems [20].

Formal MCS cover rules, procedures, explicit performance measures, and incentive plans that guide the behavior of corporate managers and other employees [21]. The formal MCS consists of several systems namely management accounting system (provides information about costs and revenues), human resource system (provides information about recruitment, training, absenteeism, and accidents), and the quality of the system (provides information about results, product defects, and late delivery to customers) [22].

Relationship between MCS and Corruption

Ref. [23] propose that strong internal controls can obstruct corporate corruption where institutional factors and associated incentives play an important role in the effectiveness of internal controls. Meanwhile, ref. [12] state that it is not only crucial to stop corruption but also eliminates inefficiencies that provide opportunities for corruption. [24] Concluded that the quality of internal control has an economically significant effect on the accuracy of management guidelines.

Anti-Corruption Authorities (ACA) applies performance measurements to improve performance management using key performance indicators and their role in management control systems, as well as setting targets, performance evaluations, and rewards [25]. The content of the MCS is often associated with planning system activities, investment decisions and audits within the company [26]. The weak management control systems provide opportunities for corruption [27]. Tightening management control especially accountability is one of the popular efforts to prevent corruption [28].

The role of universities in participating in eradicating corruption is to present anti-corruption education as part of teaching material [29]. Through MCS lectures, this research tries to design teaching activities that are relevant to anti-corruption education, initiated by the KPK.

III. METHOD

The object of the study is the Management Control System course. This course is intended for 7th-semester students with prerequisites for strategic management courses. After attending this course, the students are expected to be able to:

1) Understand the role of the control system in the organization;
2) Understand the relationship of organizational structure with the achievement of organizational goals;
3) Understand the methods in controlling and evaluating performance systems;
4) Understand the role of corporate governance in management control systems in organizations;

5) Understand the application of control systems in non-profit organizations.

In its implementation, the lecturer team uses the syllabus and RPKPS. The focus of the research is the correlation of case study discussion in the MCS course. The total of 16 meetings covers case study discussion (13 meetings), quiz (one meeting), and midterm and final exam (2 meetings). The detail of the cases discussed during the course are presented in Table 1.

Table 1. The list of materials and case studies discussed in the course

Meeting	Materials	Case Studies	Notes
1	Management and control	First Travel	First Travel case was popular in 2017 - 2018, due to its fraud cases with prospective pilgrims.
2	Characteristics of management control	City Bank	City Bank case was popular in 2011. The case related to debt collector control and cash smuggling.
3	Result control	Puente Hills Toyota	The success story in controlling the company results in resolving the challenges faced by its team in managing the stability of the automobile dealer.
4	Control over the actions, personnel and culture	PT. Fiva Medika Farma	Company issues during the transformation process.
5	Design and evaluation of management control systems (part 1)	Game Shop Inc	Billing system case
6	Design and evaluation of management control systems (part 2)	PT. HLS Star Wig	A thesis about business cases related to target and performance achievement
7	Good management control	Xerox Organizational Culture	This Xerox case was popular in 1991 and it related to struggle to get market share.
8	Financial control system	Nucor corporation	Nucor's success in providing benefits, compensation, and bonuses
9	Planning and budgeting	Regional planning budget case	The arrest of a number of regents in East Java related to fake projects.
10	Corporate governance and board of directors	Investment Corruption case in Australia	This case occurred in 2019 which resulted in the arrest of President Director of PT. Pertamina (Persero), Karen Agustiawan.

Meeting	Materials	Case Studies	Notes
		BMG block	
11	Ethical issues related to management control (part 1)	Mosquito repellent case in PT. Megasari Makmur	The case occurred in 2006 due to the use of forbidden active substances
12	Ethical issues related to management control (part 2)	Meikarta and Lippo cases	This case occurred in 2018 where the Indonesian Consumers Protection Foundation (YLKI) received complaints from the public about the poor business ethics of Meikarta project by Lippo Group.
13	Comprehensive management control	Garuda Indonesia	Bribery case in the procurement of aircraft and aircraft engines or Airbus SAS and Rolls-Royce PLC in PT. Garuda Indonesia Tbk

The Implementation of FGD

This study applies a qualitative approach in which the FGD aims to gain an in-depth understanding of social issues from several students. The FGD was conducted for 150 minutes consisting of opening (5 minutes), case discussion (30 minutes), open discussion (100 minutes), and conclusions and closing (15 minutes). This FGD was attended by 10 final year students from the Faculty of Economics, University of Garut who are active in the student organization. The FGD was carried out in the discussion room of the Faculty of Social and Political Sciences, University of Garut. The profiles of FGD participants are presented in Table 2.

Table 2. Profile of FGD Participants

Initial of Participant	Type of organization followed and role	Long been a member of the organization (year)
Jum	Student Executive Board (BEM) of UNIGA	2
Nabil	Student Association (HIMA)	1
Dinda	Choir	2
Akur	Islamic Student Association	3
Noval	English Club	2
Hadum	Local Green Community	2
Jerry	Travelling	3
Kim	Online Taxi Bike Community	2
Hasbi	Natural lovers	2
Rahma	Club of Story Telling	2

A single focus group of FGD was chosen with the consideration that the topic would be discussed by all participants and lead by one moderator in a group. FGD was held by combining individual semi-structured in-depth interviews and group interviews. The research team members have different responsibilities consisting of a moderator, two observers, a note-taker. The guidelines for individual and group interviews are presented in Table 3.

Table 3. FGD Guidelines

Objectives	Questions
Define problems	Please describe the MCS course
Collect data	Are there any links between this course and corruption case literacy? What is the impact of the MCS course on your integrity as students?
Identify Possible Causal Factors	In your opinion, why MCS course provides such impacts?
Identify the Root Cause(s)	What are the determinant factors of a successful course?
Recommend and Implement Solutions	What are the possible initiations or efforts that can be done by this university to develop humans of integrity?

The FGD was recorded and transcribed. The result of the transcribe was analyzed. The analysis was started with coding which was done in two stages, unlimited coding and focused coding. The second stage eliminated, merged, or grouped the coding categories. The results of the study were then validated using a credibility test in the form of member checks and references. The transferability test was done by presenting findings to the Dean of the Faculty of Economics, University of Garut. Then, the confirmability test was done by asking other's opinions about the FGD process.

IV. RESULTS AND DISCUSSIONS

Islam and Environmental Conservation

The case study materials used in the course could categorized into two, materials with significant effects and materials with moderate effects students' positive attitudes. The materials for the 1st, 9th, and 13th meetings related to management and control, planning and budgeting, and comprehensive management control were considered as the first category (provide significant impacts). Meanwhile, good management control (7) and financial results control system (8) are categorize as the low impact material and the rest (2nd, 3rd, 4th, 5th, 6th, 10th, 11th, and 12th were in the second category (provide moderate effects).

The brief description of each case study materials which provide significant effects can be seen in Table 4 below.

Table 4. The description of significant impact case study materials

Materials	Case	Description
Management and control (1)	First Travel	1) First Travel has deceived its customers by delaying the departure time to Mecca for a long period and failed to fly its customers to Mecca on 28 March 2017. It has broken the government regulation by offering a pilgrimage package worth of 14 million. The company has used the customers' fund to fly other customers, thus 58.000 customers failed to fly on August. 2) First Travel has promised its customers to fly to Mecca on certain date, but it has never been realized. The travel has committed money laundry for personal benefits. Even though it has license, but its marketing practices are inappropriate and tend to apply MLM system.
Planning and budgeting (9)	Regional planning and budgeting	1) KPK rummaged some locations in East Java regarding the bribery case for the discussion, legalization, and actualization of regional budget revision of Tulungagung District in 2015-2018; 2) In this case, KPK suspected the chair of DPRD in this district, Supriyono. He was suspected receiving a total of Rp 4,88 million during the period of 2013-2018. This case happened in the reign of Syahri Mulyo regent.
Comprehensive management control (13)	Garuda Indonesia	Emirsyah was suspected receiving bribery from Soetikno related to the procurement of Airbus SAS aircrat and aircraft engines of Rolls-Royce for Garuda Indonesia. KPK suspected Soetikno sending a total of €1,2 million and US $180,000 or equivalent to IDR 20 million to Emirsyah. Emirsyah was also suspected receiving in-kinds bribery valued of US $2 million in Indonesia and Singapore.

In the FGD process, the case was presented and then the moderator then asked about the participants' opinions about the MCS course. The participants provided varied responses. Three participants actively shared their opinions and other approved and supported by repeating quite similar opinions.

Jum says:

"MCS course aims to provide an understanding of the importance of kindness, honesty, and trustworthiness wherever and whenever, especially those who involved and organizations"

Jerry says:

"The course aims to understand the role of corporate governance in organizational management systems"

Akur says:

"MCS concerns on the importance of control to manage the unexpected situations in organizations."

Jum's opinion was then approved by Hadum, Nabil, and Kim. Meanwhile, Akur's opinion was only approved by Rahma and the rest agreed with Jerry's opinion. Then, the management control system course according to students of the Faculty of Economics, University of Garut is:

"This course provides an understanding on the importance of kindness, honesty, and trustworthiness wherever and whenever; the importance of control in organizations to achieve good corporate governance in organizations."
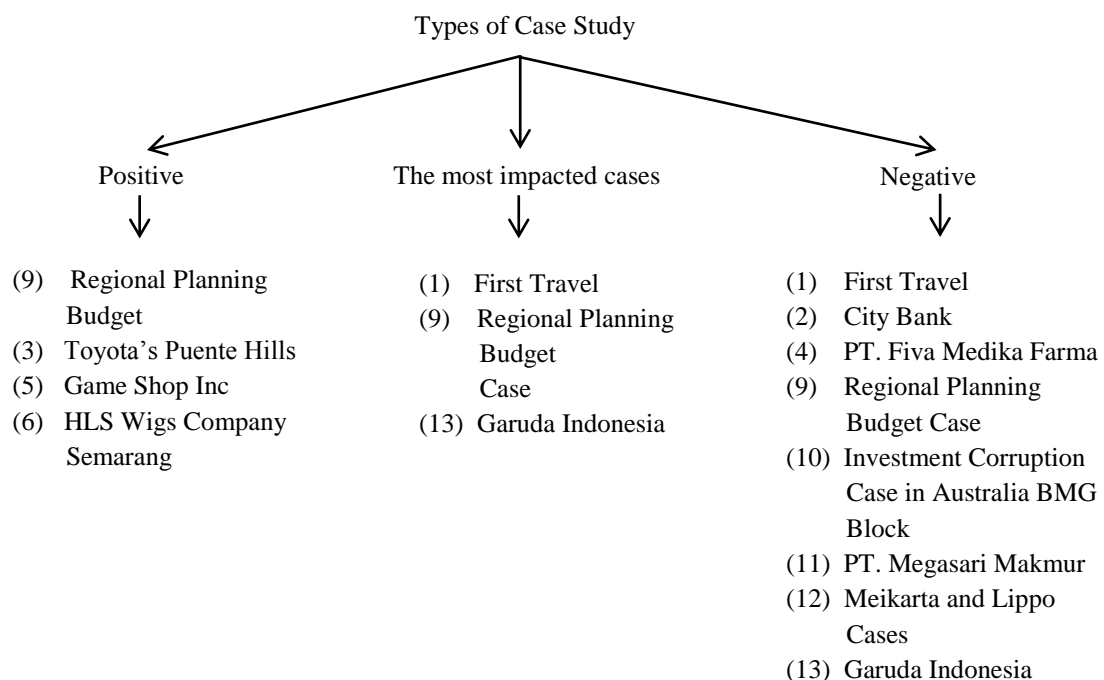
Then, the moderator elaborated the course content. In general, participants stated that the MCS course is important for students of the Faculty of Economics, especially management and accounting majors. Career opportunities for graduates of both majors closely related to management control activities.

For example, Nabil states:

"It is an exciting course. Typically, we heard the corruption cases from the TV news but in this course, we get deeper information through the discussion in the class. The most important thing is that as a students and prospective leaders of the nation, I want to be better human beings and have good reputation. I don't want to be in the news for bad cases."

The impacts of attending 14 meetings of MCS course on the participants can be seen in Figure 2. Not all course activities discuss cases. A total four of the 13 cases discussed in the course were success stories namely Toyota's Puente Hills, HLS Wigs Company Semarang, and the organizational culture of Xerox, Game Shop Inc and Nucor Corporation. The results were surprising, eight out of ten participants thought that negative cases were more interesting to discuss than the positive.

Types of Case Study

Positive | The most impacted cases | Negative

Positive	The most impacted cases	Negative
(9) Regional Planning Budget	(1) First Travel	(1) First Travel
(3) Toyota's Puente Hills	(9) Regional Planning Budget Case	(2) City Bank
(5) Game Shop Inc	(13) Garuda Indonesia	(4) PT. Fiva Medika Farma
(6) HLS Wigs Company Semarang		(9) Regional Planning Budget Case
		(10) Investment Corruption Case in Australia BMG Block
		(11) PT. Megasari Makmur
		(12) Meikarta and Lippo Cases
		(13) Garuda Indonesia

Figure 2. Types of Cases and its impact

At the first meeting, before the course started, the facilitator explained about syllabus and RPKPS for one semester. Then, the lecturer presented one case to be discussed, the First Travel case. It turned out that the first meeting made a pretty good impression on the participants (students) as stated by Noval:

"The most memorable case is about the First Travel because the media in Indonesia makes it viral and I followed the case quite intensely, so that when we discussed it in the class, I feel enthusiast as I know the case."

Another participant expressed that the bribery case of East Java budget in 2019 was the most embarrassing and disappointing case.

Jum says:

"I think it's really bad. It's just the same as what some representatives board did in the parliament. This bribery case in East Java is likely to happen in other provinces, just a matter of time. Corruptors in Indonesia seem to have no shame. They have no shame when their face is displayed as a thief because socially it does not have a significant impact on their family life."

Then, eight out of ten FGD participants agreed that the case of Garuda Indonesia became the most memorable case. Dinda says:

"The case of Garuda Indonesia, in which its ex-president director committed bribery get the most attention during the class discussions. Maybe because of the time, as recently its CEO was fired. In the BUMN case, most of the involved parties are smart people. It is true that the lecturer in the class concluded that being

clever is not always guarantee our success. Instead we have to be clever and have integrity. So, it makes us think how we can fit in our position when we have a higher position one day. We can recall the integrity values to keep being a noble human being. Thus, when we day, people will discuss our good deeds and pray for us."

Several countries have reformed its public sectors to meet the need of publics creating transparent and accountable governance [28][30]. States-Owned Enterprises (SOEs) are private institutions to meet the public needs using extensive public funds [31]. The management, finance, and accountability of State-Owned Enterprises are important topics and they become the main focuses of public management and research in other fields [32]. The SOEs management requires relationship reconciliation of accountability found in the traditional public administration, and control normative structure and accountability for private enterprises called as management [33]. The finance reporting model applied by SOEs was adjusted to reflect control and different information needs [31]. The challenge of management control and accountability of SOEs has been studied by ref. [34] and [35].

The impacts of attending MCS courses are affected by some factors, namely:

1) Selection of teaching materials

The materials presented in the syllabus provided different impacts. Some were redundant or irrelevant with the discussed case.

2) Selection of activities

The use of case studies as a regular activity in MCS course was appropriate. Students actively participated during the discussion. However, public lecturing method by inviting guest lecturers was considered necessary to increase the perceived positive values during the course.

3) Selection of cases

As stated earlier, the discussed case has an impact on the assessment of certain meeting. In addition to the positive and negative cases, the location of the case also influences the assessment. Students were happier discussing domestic and current cases compared to abroad cases.

4) Lecturers/ facilitators

The roles of facilitators/ lecturers were important to deliver the materials about the case and to lead the active discussion in order to explore students' opinions creatively. In addition to appearance, lecturer's insights, communication style, and intonation during the discussion were important.

After attending the MCS course in semester 7, the students understood the importance of having integrity in the life of the nation. Such awareness is certainly not instant and requires practice and triggers. During their studies at the Faculty of Economics, University of Garut, participants argued that MCS course is the only course that provides a new insight and a deeper understanding of corruption cases. It is in line with the findings of the previous study conducted by ref. (Hauser, 2019) which highlight the importance of materials containing anti-corruption education especially students of social science programs.

University of Garut has conducted seminars of '*bela negara'* to develop students' nationalism and integrity. However, the seminars have to apply additional methods to develop students' integrity and quality,

for example through conducting field practice [37], '*bela negara*' program, or training about creating a log book to record their activities to develop integrity both related to MCS course and '*bela negara*' program.

Ref. [38] propose the roles of universities in anti-corruption education, namely:

1) First, the effectiveness of anti-corruption policies at universities increases while anti-corruption thoughts and attitudes among entities in the education process determine intellectuality and emotional values towards corruption and affect the readiness of anti-corruption program;

2) Second, the effectiveness of anti-corruption policies at universities can be increased by applying complex methods including cognitive, activities-related, interactive, and integrative methods.

V. CONCLUSION

Management control system (MCS) course is considered as the only course that has an impact on understanding and awareness of corruption cases. The course applied a case study discussion which is appropriate for students in which the teaching materials, cases, and facilitators are selectively chosen to support the success of the course. The students expressed their interest on certain cases which give significantly affect their attitudes. The negative cases were considered more interesting in motivating the students' participations in the course. They preferred local cases compared to abroad.

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