


Analysis Of The Effect Of Management Control On Organization Performance and Innovative Behavior

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Article Info	ABSTRACT
Keywords: Control management, organizational performance, innovative behavior	The purpose of this study will focus on how the influence of Management Control on Innovative Behavior and Organization Performance in various companies, both on a regional, national and international scale. The method used in this study is a quantitative method, where data is obtained through the distribution of questionnaires in the form of Google Form developed based on predetermined constructs to respondents who have a minimum position of supervisor and have subordinates, with each Management Control question totaling 12 questions, Innovative Behavior totaling 8 questions, and Organization Performance has 3 questions. Respondent collection using non-probability sample and convenience sampling. The number of respondents who answered was 101 people. The collected data will be analyzed using statistical techniques to test the research hypothesis. The calculation was done using the Statistical Package for the Social Sciences (SPSS) tool. The results showed that Management Control positively affects Innovative Behavior and Organization Performance, and Innovative Behavior positively affects Organization Performance
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INTRODUCTION

A system is a set of elements that connect to achieve a goal. In running the system, it is essential to be changed regularly for the better to harmonize and support the decision-making process. This system also aims to manage and allocate resources that are owned well, to determine success and sustainable development, this company must have a sound system and a qualified workforce (Junita et al., 2018). To find out the right time when a system needs to be changed is by monitoring or what is called control. Employees are an essential part of a company where a goal will not be achieved if no one does or carries out work in a company goal, therefore to increase employee performance motivation a management control system is needed (Seftiansyah et al, 2020).

Internal and external Control activities in management will impact company performance (García Osma et al., 2022; Ong et al., 2019; Rehman et al., 2021). Control is part of the management aspect that evaluates whether the activities that have been carried out are by the plan that has been set. Company performance as the company's overall

success in achieving strategic goals that have been set through selected strategic initiatives (Hasanah & Hanifah, 2020).

In control activities, companies use information technology systems that facilitate the company's evaluation process. Management Control System is a tool from other tools to implement strategies, motivating organizational members to achieve organizational goals (Laoli & Ndraha, 2022). A sound management control system must have sufficient data so that company stakeholders can assist in the decision-making process and motivate each individual in an organization to carry out the overall concept that has been determined (Bali, 2022). In addition, the Management Control System can provide information on how to assess company performance and company management and provide information that will be used as a guideline in planning (Supratinigrum & Lukas, 2021).

By implementing a sound control management system, stakeholders can evaluate whether the company's way of working is appropriate. If errors occur in business processes, stakeholders can improve these activities. However, it is appropriate, then how can the improvement be made. This is undoubtedly by the philosophy of continuous improvement which shows steady and progressive progress and added value, intensity, and development of business processes (Singh & Singh, 2015).

Process management control will not be separated from the feedback process for creating a better process than the existing one. By the philosophy of continuous improvement, business activities should ideally continue to create newness. The company's biggest challenge is how to create innovation to create recent. The control management process within the company will create an innovation process (Biswas & Akroyd, 2022). This happens because with the evaluation, the company realizes the need for an improvement process. From the awareness to improve yourself, the innovation process will emerge.

Therefore, in creating an innovation process needs to be done by all employees in the company. Waenink (2012) said innovation has a close relationship with employees, where each phase in innovation and related activities requires various behaviors from individual employees. For employees, innovation also provides opportunities to develop personally and professionally. The innovation process involves problem-solving, creative thinking, and collaboration, which can help employees hone their skills and become more adaptive in an ever-changing work environment.

While innovation in the company will impact the company's better performance (De Jong & Kemp, 2003; Corzilius et al., 2017). One indicator of achieving good performance is operational performance, which is the company's ability to effectively use resources within the company so that company goals are achieved (Hardiana & Setiawan, 2021). In addition, innovation can also increase the company's attractiveness as a workplace. Companies known for their innovation tend to attract talented individuals interested in engaging in exciting challenges and contributing to developing new ideas. Using innovation as a business strategy is considered to positively impact companies and the national economy (Distanont & Khongmalai, 2020).

Literature Review

Management Control

The management control system is used by management to influence members of their organization to implement organizational strategies efficiently to achieve organizational goals (Kundimang, et al. 2022). A management control system is needed to guarantee that all employees in an enterprise are working towards the company's goals. In addition, it is also necessary to align individual goals with company goals and minimize the possibility of employee dissatisfaction (Barlian & Eliyanto, 2019). Based on the reference journal, this framework contains distinguishable categories of Control Management (MK) and thus focuses on a broad spectrum of MCs: it includes relatively rigid Result Control and Action Control along with social MC types oriented towards 2 (two) people, namely Personnel Control and Cultural Control (Janka et al., 2019). The management control system is essential to be used by top-level managers to capture conditions that are not conducive to the company and activities that are not effective and efficient (Yusuf et al., 2018) in the journal (Suprantiningrum & Lukas, 2021).

Organization Performance

Performance is an employee's achievement in carrying out his functions by the responsibilities given to him (Elisabeth, 2019). For everyone who works in a work group, performance will always be expected to be good in quality and quantity (Tsani & Nurleli, 2021). In the world of work, the work environment is one of the factors that can affect performance, a conducive work environment provides a sense of security and allows someone to work optimally, which is shown in their job satisfaction (Konadi & Kamaruddin, 2022).

Company performance is defined as the company's ability to achieve its goals through the efficient and effective use of resources. It describes how far a company has achieved its results after being compared with previous performance and the performance of other organizations, as well as how far it has achieved the goals and targets set (Lina & Setiyanto, 2021).

Innovative Behaviour

Innovation behavior provides creative ideas in the work environment (Yasa et al, 2021). According to Bani-Melhem et al. (2020), stated that innovative employee behavior is shown by always creative behavior at work, always conveying creative ideas, looking for new techniques at work, having plans to develop new ideas, trying to innovate in the use of resources, and developing creativity in the work team. To create innovative behavior in organizations is influenced by internal and external factors. In internal factors, employee traits or attitudes influence innovative behavior. Employees who have a cheerful nature, are not afraid to take risks, and play with new ideas tend to create innovation results (Sekarkinasih et al, 2023).

Meanwhile, in external factors, company policies such as employee training and compensation will affect innovative behavior within the company (Maulana & Wijanarko, 2023). Innovative behavior does not just appear; innovative behavior at work will arise if employees face challenges and gain broad authority in carrying out their duties and

responsibilities (Hadi et al., 2020). In addition, several other researchers examine innovative behavior variables, including: Hendri (2019) who stated that the essence of innovative behavior lies in creative and innovative ideas in carrying out tasks and activities.

Research Conceptual Framework

This study intends to review the influence of Management Control on Innovative Behavior and Organizational Performance, so that it can be stated that: (1) Management Control affects Innovative Behavior, (2) Management Control affects Organizational Performance, (3) Innovative Behavior affects Organizational Performance

METHOD

In this study, the author used a descriptive method with a quantitative approach. This study applies a quantitative approach by implementing the Survey Method, namely questionnaires as a tool to collect primary data. In its implementation, researchers obtain samples through non-probability sampling techniques, which are more precise, namely Purposive sampling. This descriptive method involves collecting data to test hypotheses or answer questions about other people's opinions on an issue or topic. Quantitative research collects and analyzes numerical data to explain, predict, and control phenomena of interest (Sutanto Leo, 2013). (Sutanto Leo. 2013. Tips for Writing Thesis, Thesis, and Dissertation. Jakarta: Erlangga p. 98)

The population in this study was 101 people from the specified criteria. In this study, the authors distributed questionnaires, with six question sections using sampling techniques and total sampling techniques. The technique used in data collection is using questionnaires. The self-concept scale is measured using the Likert scale with 5 assessment points: Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree. Scale distribution is focused on the general public. Data processing using SPSS. The collected data is then analyzed using validity and reliability tests, T tests, and R squares.

Characteristics of Respondents

Table 1 illustrates the characteristics of respondents involved in the study, covering various variables reflecting demographics and company profiles. Regarding gender, most respondents were men with a percentage of 64.4%, while women accounted for 35.6%. The age of respondents varied, with the age group of 25-30 years dominating as much as 33.7%, followed by the age group of 41-45 years with a percentage of 14.9%. Regarding the last education, most respondents have an S1 education level (39.6%), followed by high school / vocational school and equivalent (23.8%).

In the context of corporate industries, the survey covers a wide range of sectors, with the trade industry dominating the percentage of respondents at 20.8%, followed by the education sector (19.8%) and the regional sector as the most significant scale of companies (28.7%). Most of the respondents' companies are in Jakarta (65.3%), and most work in companies with 1-49 employees (40.6%). Regarding position, respondents mostly occupy the position of Supervisor (39.6%), while Share Owner accounts for 20.8%.

Respondents' company profiles were also detailed, with the majority being in the revenue categories of less than 5 billion (37.6%) and more than 40 billion (34.7%).

Regarding company scale, most respondents came from national-scale companies (41.6%). In the overall picture, the survey provides deep insight into the diversity of characteristics of respondents from different industrial, educational, and demographic backgrounds, creating a better understanding of the profile of the population involved

RESULT AND DISCUSSION

The validity test that has been performed involves analyzing the bivariate correlation using the Pearson method between the item score and the total score on each item, as recorded in Table 2, indicating that each item is valid. Based on the table R value calculation with the formula $(N-2)$, where N is the number of samples ($101 - 2 = 99$), the table R value is obtained at 0.196 at a significance level of 5%. Data processed using SPSS statistical software shows that the calculated R value for all items exceeds the predefined table R value. Therefore, it can be concluded that all such items can be considered valid, and no modification or elimination is required on each item.

In this study, Cronbach's Alpha value of 0.933 reflects a very high level of reliability in measuring the internal consistency of a collection of 23 statements. A value close to 1 indicates the reliability of the research instrument used. With this value, it can be concluded that the question or statement asked has a high degree of uniformity, and can be relied upon as a consistent measuring tool. This high reliability gives confidence that the data obtained through such instruments can be considered representative and trustworthy, strengthening the study's validity.

In order to test the relationship between Management Control and Organization Performance, statistical analysis is carried out using the t-count test. The calculation results show that the calculated T for Management Control is 7.261, which exceeds the table T value of 1.984. Therefore, the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_1) is accepted. In addition, the significance value (Sig.) for Management Control is 0.000, smaller than the established significance level of 0.05. This shows that Management Control positively and significantly influences Organization Performance.

Meanwhile, the Management Control of Innovative Behavior test results also showed similar results. A T count 7.379 is more significant than a table T of 1.984, so H_0 is rejected and H_1 is accepted. A Sig. value of 0.000, which is less than 0.05, confirms that Management Control positively and significantly influences Innovative Behavior. Furthermore, the test of Innovative Behavior on Organization Performance resulted in a calculated T of 7.379, which also passed the critical value of T table 1.984. With a Sig. of 0.000 which is smaller than 0.05, it can be concluded that Organization Performance positively and significantly influences Innovative Behavior.

Based on the results of statistical analysis in table 6.1. Moreover, table 6.3., obtained an R Square value of 0.389 in research on the relationship between Management Control and Organization Performance also obtained an R Square value of 0.355 in research on the relationship between Innovative Behavior in Organization Performance. This finding indicates that Management Control variables contribute 39% and innovative behavior

contributes 36% to organizational performance. Nonetheless, about 25% of Organization Performance variability is influenced by other factors not included in the scope of this study. Meanwhile, in research on the relationship between Management Control and Innovative Behavior, an R Square value of 0.347 was found. These results show that Management Control variables contribute 35% to innovative behavior. However, about 65% of the variation in innovative behaviour was influenced by other factors not described in the study. Therefore, it can be concluded that significant influences from other variables still need to be considered in understanding innovative behavior in the work environment.

CONCLUSION

From the research results described in the previous chapter, it can be concluded that Management Control has a positive and significant impact on organizational performance and innovative behavior. The high validity and reliability of measurement instruments confirms that the data obtained through this study are reliable and representative. These findings support the hypothesis that management control is vital in improving organizational performance and encouraging innovative behavior in the work environment. The R Square value obtained indicates that the Management Control and Innovative Behavior variables contribute significantly to organizational performance variations. Nonetheless, it is essential to note that approximately 25% to 65% of variation in organizational performance and innovative behavior is influenced by other factors not addressed in the study. Thus, the results of this study provide valuable insights for organizations in understanding the importance of managing management controls to achieve optimal performance and encourage innovation in the work environment. These conclusions can be the basis for developing more effective and innovation-oriented management strategies to improve organizational performance.

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