

MANAGEMENT CONTROL SYSTEM IN EDUCATIONAL INSTITUTIONS FROM THE LENSE OF IMPRINTING THEORY

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ABSTRACT

This study aims to explore the influence of leaders on the creation of a blueprint which has an impact on the design and implementation of management control systems (MCS). Based on imprinting theory, organization founders and leaders often exhibit imprinting behavior. With his background and characteristics, a leader might create a blueprint for the organization he leads. This blueprint can influence the design and development of the MCS. A study in this area is important to provide insight into how leaders can contribute to an effective MCS implementation in an organization. This study uses a qualitative approach with a case study method conducted in SMK Persatuan Ummat Islam, located in Cirebon. Data were collected through in-depth interviews with relevant informants. Triangulation of information sources was also carried out to ensure data validity. The results of this study indicate that the leader instills the bureaucratic blueprint and influences the design and implementation of MCS in SMK Persatuan Ummat Islam in Cirebon. These results imply that the selection of leaders in an organization needs to be carried out in a planned and appropriate manner. Selecting a good leader who fits the organization's needs will create a good MCS and assist the organization in achieving its goal.

Keywords : management control system, blueprint, imprinting behavior, imprinting theory

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi pengaruh pimpinan dalam penentuan blueprint pada suatu organisasi, yang berdampak pada desain dan implementasi Sistem Pengendalian Manajemen (SPM). Berdasarkan teori imprinting, para pendiri dan pemimpin organisasi seringkali menunjukkan perilaku imprinting. Dengan latar belakang dan karakteristiknya, seorang pemimpin bisa saja menciptakan blueprint organisasi yang dipimpinnya. Blueprint ini dapat mempengaruhi desain dan implementasi SPM dalam organisasi. Penelitian ini penting dilakukan untuk memberikan pemahaman bahwa pemimpin dapat mempengaruhi keefektifan implementasi SPM dalam sebuah organisasi. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus, yang dilakukan di SMK Persatuan Ummat Islam yang berlokasi di Cirebon. Data dikumpulkan melalui wawancara mendalam kepada informan yang relevan dengan penelitian ini. Triangulasi sumber informasi juga dilakukan untuk menjamin keabsahan data. Hasil penelitian ini menunjukkan bahwa blueprint birokrasi ditanamkan oleh pemimpin dan mempengaruhi desain dan implementasi SPM di SMK Persatuan Ummat Islam di Cirebon. Hasil ini memberikan implikasi bahwa pemilihan pemimpin dalam suatu organisasi perlu dilakukan secara terencana dan tepat. Pemilihan

pemimpin yang baik dan sesuai dengan kebutuhan organisasi akan menciptakan SPM yang baik dan akan membantu organisasi dalam mencapai tujuannya.

Kata Kunci: *sistem pengendalian manajemen, blueprint, perilaku imprinting, teori imprinting*

1. INTRODUCTION

The purpose of education, according to Law No. 2 of 1985, is to educate the nation and to develop the wealth of human beings. Educational institutions, as the producers of superior and dignified human resources (HR), require quality management to provide quality services. A good management control system (MCS) is indeed significant for educational institutions to produce quality graduates.

Many cases involving students' bad behaviors have been reported in the news, including brawls' use of narcotics and illegal drugs. These cases may indicate the weakness of the MCS in educational institutions. The educational environment greatly influences the mindset and outcomes of existing human resources, such as teachers and students. The application of MCS in educational institutions requires enforcement to ensure the implementation. This study seeks to explore the influence of leaders on the design and implementation of MCS in Islamic-based educational institutions.

MCS is a tool for a manager to ensure the use of all resources to achieve organizational goals (Langfield-smith, 1997). According to Simon (1990) in Rosini & Si (2020), MCS can be applied in planning systems, activity monitoring, and performance measurement. MCS is implemented by providing useful information for companies to control the implementation of work (Chandra, 2017). Sukarno (2002) in Sari & Saragih (2009) stated that MCS is theoretical-practical knowledge that is easier to understand when associated with human behavior in organizational life.

Imprinting theory can explain how MCS is designed and implemented in an organization (Marquis & Tilcsik (2013). The focus of MCS is on what management can do to ensure the proper behavior of employees in the organization (Merchant & Stede, 2017). According to imprinting theory, a founder or leader can influence the development of the organization through the application of MCS in the organization. Leaders often introduce a blueprint whose formation is influenced by the background of the founder/leader of the organization.

Despite the fact that MCS is crucial in all types of organizations, including educational institutions, study in this field is scarce. To the best of our knowledge, no study has been conducted, particularly on Islamic educational institutions. To fill this gap, this study aims to explore the role of leaders in influencing the implementation of MCS in SMK Persatuan Ummat Islam Cirebon. Using a qualitative approach, we provide a more comprehensive picture of the imprinting behavior of the leaders. Using the argument of imprinting theory, this study explains how MCS is applied in SMK Persatuan Ummat Islam Cirebon. The research findings will contribute to the imprinting theory by demonstrating how leaders exhibit imprinting behavior within an organization.

2. LITERATURE REVIEW

Imprinting Theory

The imprinting theory was adopted by studies on animal behaviors. This theory

argues that animals, at the beginning of their lives, will move along with moving objects they see. Imprinting theory began to be applied to organizational literature in 1965 by Stinchcombe. In organizational literature, this theory is often used to explain the learning process in the early establishment of an organization. According to the imprinting theory, the founding period of an organization is a crucial period of an organization (DeSantola & Gulati, (2015); Johnson, (2007); Marquis & Tilcsik, (2013)). At the beginning of an organization's establishment, the formation and development of the organization will be influenced by an *'imprint'* which can come from the organization's founders, the leaders, the vocal team, other organizations, networks, and the environment (Simsek et al., 2015).

Based on the arguments of imprinting theory, the initial formation of an organization is influenced by the actions of the founder (Johnson, 2007). Founders are important decision makers about which distinctive characteristics an organization will adopt (Johnson, 2007 dan Marquis & Tilcsik, 2013). Imprinting theory has been used in the organizational literature to understand various organizational phenomena. Imprinting theory emphasizes the role of the founder or leader in encouraging subordinates to have a strong commitment to follow the attitudes and actions of the leader (Akroyd & Kober, 2019).

Typology of Blueprint

Previous studies have found the impact of the founder's background on the formation of an organization's basic values, which in turn will have an impact on the actions, strategies, structures, and performance of the organization (Gao et al., 2010 in Akroyd & Kober, 2019). This set of values is called a blueprint by the founder. The blueprint created by the founder will persist despite organizational pressure to change (Baron et al., 1999).

Baron & Hannan (2002) have identified a typology of founder's blueprints in five categories: star, engineering, commitment, bureaucracy, and autocracy. These five categories are then explained according to the three organizational dimensions by Akroyd & Kober (2019), which include: employee engagement, employee selection, and type/mode of control. The typology of the founder's blueprints is presented in Table 1. According to Akroyd & Kober (2019), the typology provides a good way to systematically categorize the characteristics that founders bring to a new organization/enterprise and can facilitate an understanding of the influence of founders on the design and implementation of its MCS.

Table 1: Typology of Founder's Blueprint

Blueprint	Employee Bonding	Employee Selection	Control Type	Illustrated Quotes
Star	On Work	Potency	Professional Control	We only hire talented people, pay them high fees, give them the resources and autonomy they need to do their jobs.
Engineering	On Work	Skills	Peer Group Control	We have a great commitment and strong bindings
Commitment	Kinship	Suitability	Cultural Control	I want to build a company where employees will only stop working when they retire.
Bureaucracy	On Work	Skills	Process Control	We always make sure that everything is documented. There are job/project descriptions for everyone and good project management techniques.
Autocracy	On Money	Skills	Live Control	You work, you earn reward

Source: Baron & Hannan 2002

3. RESEARCH METHODS

This study uses a qualitative approach and a case study method that allows in-depth exploration of a topic. The research was conducted in the Health Study Program at SMK Persatuan Ummat Islam. Data were collected using interview techniques. To increase the validity of the data, triangulation was carried out by involving a wide range of information sources. Triangulation was also carried out to improve understanding and interpretation of the findings (Denzin, 2012; Fusch & Ness, 2016). The interview protocol was developed based on the typology of the blueprint by (Baron & Hannan, 2002). This study involves informants, which include the school principal, the head of the program, the deputy head of the curriculum, the head of administration, and the treasurer, who, in this study, were considered as middle and top leaders in SMK Persatuan Ummat Islam.

Table 2: Informant Data

Informant	Work Experience (In Year)	Interview Duration (In Hour)
Principal	30	3
Program Head	4	3
Head of Curriculum	15	1,5
Head of administration	25	1
Treasurer	11	1

4. RESULT AND DISCUSSION

Profile of SMK Persatuan Ummat Islam Cirebon

SMK Persatuan Ummat Islam Cirebon was established in 1983. Its operation is based on Islamic principles and values. Like any educational institution, SMK Persatuan Ummat Islam Cirebon faces stiff competition in the educational industry. Therefore, SMK Persatuan Ummat Islam Cirebon continues to innovate and become the best vocational school. One of the efforts to face the existing competition is to update the learning model designed to be equivalent to learning at the university level.

The vision of SMK Persatuan Ummat Islam Cirebon is to become a world-class professional education and training institution and promote regional excellence. The missions of the Islamic Community Association Vocational School are:

- a) Carry out professional, competency-based, production and competition training.
- b) Produce graduates with character, integrity, and national/international standard competency certificates.
- c) Creating appropriate technology, developing regional excellence, and institutionalizing civil culture.

Leadership Over the Years

Leadership style strongly depends on the leader. Leaders will vary in putting their influences on the organization. In 1990, the leader who had a direct and strong influence on the study program's development was the study program's head. In this era, SMK Persatuan Ummat Islam Cirebon experienced rapid growth. This is indicated by the increasing number of students and graduates. At this time, the number of vocational schools in Cirebon was limited. It led to less intense competition to attract good students and for graduates to get jobs. In this era, the head of the study program had an important role in shaping the organization.

A blueprint was initially introduced in 2008 by the new leader. This year, Islamic values were adopted as one of the blueprints and implemented in the business process and results. Specifically, they were implemented in the pedagogic competence of the students. In 2010, there was a change in the leader position, resulting in a new leader in the organization. The leader this year lasted only for two years, which is quite short. Therefore, the leader did not introduce a new blueprint and tended to continue the work plans of the previous leader. However, SMK Persatuan Ummat Islam still showed growth, especially in improving facilities. In this period, the school started to provide students with computers as learning facilities.

In 2012, the next new leader was introduced into the organization. In this era, the leader showed a strong commitment to implement the existing blueprints. It was marked by the application of Islamic values in the students' routine, such as reciting verses of the Qur'an before class. In 2014, there was a change in leadership. In this era, the head of the study program introduced a blueprint that was intended to further improve students and graduate quality. Quality improvement was carried out by limiting the number of students, helping students memorize the Quran, and providing rewards for students who succeeded in memorizing every juz of the Quran. During this period, school growth was marked by an increase in the number of outstanding students who are nationally and internationally recognized.

In 2017, with the new leader, the blueprint commitments initiated by previous leaders were strengthened. In this era, a blueprint commitment was introduced by encouraging students to contribute to the community. One of the activities was improving society's health by providing free health examinations. By contributing to society, students had an opportunity to apply the knowledge they gained from the courses and were expected to get real experiences. The growth of the study program was indicated by the increase in the number of students, facilities and infrastructure, as well as the increase in student achievements.

The history of leadership at SMK Persatuan Ummat Islam Cirebon demonstrates that leaders had little effect during the school's early years of operation. No blueprint was established at the beginning of history. The Leader's Blueprint was first introduced in

1990. The pattern established by the leader is founded on Islamic values, which have been preserved and strengthened by consecutive leaders up to the present.

Leader Background

This study shows that the leader is the source of imprinting, and the background of the leader greatly influences the design of the MCS at SMK Persatuan Ummat Islam. This is in line with the findings of (Beckman & Burton (2008), Fauchart & Gruber (2011), Johnson (2007), Kimberly & Bouchikhi (1995), and Leung et al., 2012). The findings of this study also show that leaders at SMK Persatuan Ummat Islam have instilled a bureaucratic blueprint. The findings of this study are presented by reviewing the background of the leader and followed by studying the influence of the imprinting pattern in the design and implementation of MCS.

The background, experience, and other unique aspects of the leader have encouraged the formation of a commitment to improve the quality of the school. In the beginning, the source of imprinting came from the principal, the head of the school. The principal holds two master's degrees, i.e., a master's degree in Islamic education and health law education. With an Islamic education background, the leader has instilled a blueprint in SMK Persatuan Ummat Islam by implementing Islamic values in schools. The application of Islamic values, among others, is carried out in the learning process, such as requiring students to recite verses of the Quran in class, memorize the Quran and show the progress of memorization to the teacher. Outside of the learning process, Islamic values are also applied by motivating students to excel in religious competitions. By having an educational background in health law, the leader also has experience as a medical worker in a psychiatric clinic and as a legal consultant at a Legal Aid Institute in Cirebon. With this background and experience, the leader has a big concern for the students' mental health, which may interfere with their learning achievement.

Based on the observation, with the background and experiences of the leaders, the leaders have instilled a bureaucratic blueprint in the institutions they lead. The background of the leader greatly influences the expectations of the leaders on the behaviors of students and employees, as well as how the school carries out the learning process. The experiences of these leaders have also colored the formation of the school's vision and mission, which are believed to be able to direct the future development of the school.

The implementation of the bureaucratic blueprint was first reflected in the formulation of the school's vision and mission, which encourages schools to produce professional personnel. Since the beginning of the leadership, the leader has had the intention and goal to make SMK Persatuan Ummat Islam a school that excels in the field of health at the international level and becomes a pilot school based on Islamic principles. In addition, the leader also emphasizes the availability of various rules that must be obeyed by all parties.

Organizational Culture

The culture at SMK Persatuan Ummat Islam refers to the 5S, namely: smile, greet, greeting, polite and courteous. The five organizational cultures are implemented with the aim of forming good morals among teachers, employees, and students. This organizational culture is built based on 8 points of Islamic improvements or *ishlah tsamaniyah* adopted by the leaders. The eight points of improvement include (1) improvement of *aqidah*, (2) improvement of worship, (3) improvement of *tarbiyah*, (4)

improvement of household, (5) improvement of customs/culture, (6) improvement of the ummah, (7) economic improvement, (8) improvement of society. The organizational culture is strongly influenced by Islamic principles brought by the founders and school leaders. This shows that the background of the founders and leaders greatly influences organizational culture.

Organizational culture is formed and implemented through a strong MCS. To establish emotional bonds with employees, leaders build good communication between leaders and employees. Every plan and goal to be achieved is communicated by the leader to employees in a clear and familial manner. A strong organizational culture also brings employees to provide the best service to the stakeholders. Leaders show a friendly attitude to the employees. Employees also provide professional services to the stakeholders, including students. It is revealed by one of our informants who states that:

"At school, we apply 5S, namely smile, greet, greeting, polite, and courteous. We teach the students to be polite and suggest the students to smile and shake hands whenever they meet the teachers."

"Then, when students have certain desires related to academic matters, students are expected to propose their request in a polite manner. Regarding how the students dress up, we suggest our students keep tidy that will show their identity as health school students."

Employee Engagement

Leaders show personal attention to their employees through the fulfilment of employee rights in accordance with applicable regulations. When there is a misunderstanding and conflict among employees, the leader will handle the conflict based on the existing rules and through a reward and punishment mechanism. All actions taken to overcome the problems with the employees are nothing but to strengthen their commitment and loyalty. Based on the information obtained, it can be concluded that most of the existing employees have shown a high commitment to doing their work and have high loyalty to the institution. With the bureaucratic blueprint implanted by the leader, employee engagement is formed through their work. It is revealed by one of our informants who states that:

"Every teacher has been treated as family. Talking, joking, and sharing are part of the form of kinship that we apply, even though there are some teachers who are still awkward about blending in. However, we try to encourage employees to share their problems openly. When one of the teachers gets sick, we immediately visit the teacher."

Management Control System at SMK Persatuan Ummat Islam

The management control system at SMK Persatuan Ummat Islam consists of those for controlling human resources, actions, results, as well as performance.

Human Resource Control System

A human resource control system is aimed at ensuring that employees perform their obligations and get their rights. In practice, SMK Persatuan Ummat Islam has the characteristics of a good pilot school by providing space for teachers to express their aspirations personally. When there is a problem with the employee, the action taken by the leader is to communicate personally regarding the problem at hand. In addition,

employees are given access to the leader to convey their problems, and the leader guarantees the confidentiality of personal information and problems.

Employee control is also carried out at the employee selection stage. The selection of teachers and administrative staff is carried out through a strict screening process. The possession of specific competencies and experiences is a plus point for applicants. These competencies and experiences are expected to be transmitted in the workplace, both inside and outside the classroom. The teacher selection process is also done through a microteaching test. Microteaching is piloted in the classroom directly and supervised by the principal and other supervisors. Furthermore, teachers and employees who pass the selection process must give their consent to comply with all school rules.

Control of teacher quality is carried out through increasing teachers' quality. Due to the limited funds, schools cannot afford to facilitate training programs for all teachers. However, all teachers already have certificates of competence from other official training providers outside the school. Leaders also encourage teachers who want to improve their quality of life to attend training held by the government, which is usually free. The competencies obtained are expected to be transmitted into learning and become one of the additional points in assessing the quality of teacher learning. In addition, this training is useful for following any changes in a field of study so that teachers can provide knowledge which follows the development of science and technology to their students. It is revealed by one of our informants who states that:

"We always make an evaluation every time we carry out an activity through a briefing. We did not have many meetings, but we took immediate action for improvements. Included in this action is assuring that the financial matters are managed transparently and supervised to avoid problems and conflicts." "This evaluation is expected to improve the internal and external management of our school. We always try to make improvements and monitor each division on a regular basis."

Action Control

All actions undertaken in an organization should be well controlled and evaluated to be in line with the set blueprint. The plan that has been prepared by the leadership is also expected to be implemented properly and in accordance with what has been planned. However, in practice, some plans may not be achieved. The implementation of control over actions does not always run smoothly. Action control is directed at implementing organizational rules and culture. Teachers and employees who violate the rules or do not adhere to the organizational culture will be warned or even punished. It is revealed by one of our informants who states that:

"In learning, it is necessary to anticipate unwanted or unplanned things to happen. We usually have alternative plans so that when things are not going as planned, we have other plans to be implemented."

Result Control

Result control is an important control system in an organization (Merchant & Stede, 2017). The result control system in an organization can be running effectively or not, depending on how rigor the control system is. The result control system at SMK Persatuan Ummat Islam is carried out through a reward and punishment system. The application of the reward system in schools includes giving appreciation to teachers who have performed their job well. Rewards are aimed at strengthening the bond between

employees and the organization as well as creating a healthy competitive climate. Other awards, such as certificates of achievement, are also given to outstanding teachers and employees. The purpose of this award is to provide encouragement to improve performance and motivate teachers and other employees to excel. It is revealed by one of our informants who states that:

"Before the pandemic, our school won a competition of memorizing the Quran. This achievement can increase the enthusiasm of students to continue to excel, and this must continue to be improved."

Performance Measurement Control System

Performance measurement system provides important guidance for employees about performance standards and motivates individual performance. The application of a performance measurement system in a company is to determine the characteristics and quality of performance and identify what actions need to be taken to improve performance (Jusuf, 2013). The performance measurement control system is designed to assess the targeted achievement set by the school. The performance is mainly assessed from the ability of students to absorb and implement the knowledge, the ability of teachers to adapt and interact inside and outside class, as well as the effectiveness of the school management. These performances are the reflection of the 8 points of the Islamic improvement standard adopted by SMK Persatuan Ummat Islam. It is revealed by one of our informants who states that:

"In measuring performance, we base on eight keys of improvement to achieve the core values. The internal performance measurement is measured by how the teachers can implement the eight key points of improvement. And thank God 70% of the schools have implemented them even though further improvement is still needed."

"Then, to appreciate the performance of teachers, we provide overtime pay and bonuses. For teachers who show an outstanding performance, we also provide a certificate of achievement. However, we still need the full commitment of the teachers to have their high loyalty in the organization because we value employees' loyalty."

5. CONCLUSION

This study provides evidence of the imprinting behavior of the leaders that influence the implementation of MCS in SMK Persatuan Ummat Islam. Arguments in imprinting theory are proven to apply in organizations, particularly educational institutions. The background of the leaders strongly influences the blueprint that is set for the institution. Based on the typology of Baron & Hannan (2002), we conclude that SMK Persatuan Ummat Islam adopts a bureaucratic blueprint. This is indicated by the availability of rules and demands for documentation of employees' and teachers' targets, activities, and achievements. This bureaucratic blueprint colors the design and implementation of MCS at the SMK Persatuan Ummat Islam, especially in controlling human resources and controlling results and performance. In addition, SMK Persatuan Ummat Islam also has informal controls that are effectively implemented to help achieve company goals.

These results imply that the selection of leaders in an organization needs to be carried out in a planned and appropriate manner because the leader is the one who will create the blueprint for the organization. Selecting a good leader who fits the needs of the organization will create a good MCS. In turn, a good MCS will assist the organization in

achieving goals. The results of this study contribute to the literature on imprinting and blueprints by providing an explanation of the influence of leaders on the creation of blueprints in an organization. In addition, this study also contributes to the MCS literature by providing an explanation of the influence of a leader's blueprint on an organization's MCS.

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