ACHITS 2019

Proceedings of the 1st Asian Conference on Humanities, Industry, and Technology for Society

Surabaya, Indonesia

30-31 July 2019

CCER

EAI

RESEARCH MEETS INNOVATION

Proceedings of the 1st Asian Conference on Humanities, Industry, and Technology for Society

30-31 July 2019, Surabaya, Indonesia

ACHITS 2019

General Chairs

Dr. Amirul Mustofa (Chair)
Daniel Susilo, S.I.Kom., M.I.Kom. (Co-Chair)
Jovi iristian, M.M. (Frontdesk)
Veronika Nugraheni, M.M.(Frontdesk)

Yustisia Amalia, M.M. (Frontdesk)

Muhammad Masruri, S.Kom. (Frontdesk)

Rusdi Hamidan, S.Kom. (Frontdesk)

Fediyanti Augustinah, M.Si. (Purchasing Team)

Dian Trilus, M.Kes.(Purchasing Team)

Victor Lumban Tobing, M.Pd. (Manpower Division)

Andry Herawati, M.Si. (Manpower Division)

Dr. Sri Astutik (Manpower Division)

Dr. Suhartawan (Supporting Team)

Anik Vega Vitianingsih, M.T. (Supporting Team)

Sri Oetami Madyowati, M.Si. (Supporting Team)

Haryono, M.Pd. (Supporting Team)

Imron Abdulah, M.Pd. (Supporting Team)

Scientific Committee

Prof. Dr. Eddy Yunus (Dr. Soetomo University, Indonesia)
Prof. Takao Urano (Setsunan University, Japan)

Prof. Leon Shyue-Liang Wan (National University of Kaohsiung, Taiwan)

Prof. Mutjaba M. Momin (American University of Middle East, Kuwait)

Prof. Peter Newcome (University of Queensland, Australia)

Prof. Sedarmayanti (Dr. Soetomo University, Indonesia)

Prof. Aminullah Assagaf (Dr. Soetomo University, Indonesia)

Dr. Carolina D. Ditan (De La Salle Araneta University, Philippines)

Dr. Narumit Hinshiranan (Chiang Mai University, Thailand)

Pratanna Srisuk, Ph.D. (ICUTK, Thailand)

Dr. Mohd. Lizam Mohd Diah (University Tun Hussein Onn, Malaysia)

Board of Trustee

Dr. Bachrul Amiq

Dr. Siti Marwiyah

Dr. Slamet Riyadi

Dr. Suyanto

Dr. Meithiana Indrasari

Conference Organization

Steering Committee

Prof. Dr. Eddy Yunus (Dr. Soetomo University, Indonesia)

Prof. Takao Urano (Setsunan University, Japan)

Prof. Leon Shyue-Liang Wan (National University of Kaohsiung, Taiwan)

Prof. Mutjaba M. Momin (American University of Middle East, Kuwait)

Prof. Peter Newcome (University of Queensland, Australia)

Prof. Sedarmayanti (Dr. Soetomo University, Indonesia)

Prof. Aminullah Assagaf (Dr. Soetomo University, Indonesia)

Dr. Carolina D. Ditan (De La Salle Araneta University, Philippines)

Dr. Narumit Hinshiranan (Chiang Mai University, Thailand)

Pratanna Srisuk, Ph.D. (ICUTK, Thailand)

Dr. Mohd. Lizam Mohd Diah (University Tun Hussein Onn, Malaysia)

Organizing Committee

General Chair

Dr Amirul Mustofa	Dr. Soetomo University

General Co-Chairs

Daniel Susilo	Dr. Soetomo University

Front desk Team

Jovi Iristian	Dr. Soetomo University
Veronica Nugraheni	Dr. Soetomo University
Yustisia Amalia	Dr. Soetomo University
Muhammad Masruri	Dr. Soetomo University
Rusdi Hamidan	Dr. Soetomo University

Purchasing Team

Fedyanti Augustina	Dr. Soetomo University
Dian Trilus	Dr. Soetomo University

Manpower Team

Dr. Sri Astutik	Dr. Soetomo University
Victor Lumban Tobing	Dr. Soetomo University
Andry Herawati	Dr. Soetomo University

Supporting Team

Dr. Suhartawan	Dr. Soetomo University
Anik Vega Vitianingsih	Dr. Soetomo University
Sri Oetami Madyowati	Dr. Soetomo University
Haryono	Dr. Soetomo University
Imron Abdullah	Dr. Soetomo University

Preface

Today, we are facing the rapid growth of Asian countries on development of technology and sciences. We saw China and US trade war and impacting neighborhoods countries. We are facing with uncertainty of food supply and millennials future. The implementation of 5G and Society 5.0 on Asia. The rapid change on Asia demanding us as academician for change. Change to more adaptive with the global trend and update with current issue on Asia.

This is a challenge for Academician to bridging the Asian Culture and Rapid growing of Industry and Technology. We will discuss our future with academician from several countries. From Indonesia, The Philippines, Thailand, Malaysia, Taiwan, Japan, Turkey, United States of America, Singapore, and other countries. We contextualize our idea in great discussion atmosphere.

I hope it will be a great opportunity for us to reach joint research, exchange the ideas, and discuss about our future on Asian research.

Thank you for coming in Asian Conference on Humanities, Industry, and Technology for Society, enjoy your meaningful discussion, hope you will make progress for your academic excellence.

Dr. Amirul Mustofa

Contents

Establishing Backup Fish Stock Kerapu (Blue-lined seabass) Suspended Situbondo 1
Samsul huda, Siti Naviah, Yola Berta Calvinanda, Samrotul fikriyah

Making Better Indonesia's Thin Capitalization Rules (Lesson Learn from China) 8
Neni Susilawati

Fantasy Themes in Peasants Movement 24
A. Pratiwi, S. Sarwoprasodjo, E. Soetarto, N. K. Pandjaitan

The Fullfillment of The Social Rights for Child Client With Parole Status at Correctional Center in South Jakarta-Indonesia 35
Sarinah Sarinah, Fentiny Nugroho, Desi Setiana

Analysis Of Credit Risk Measurement Using CreditRisk+ Method (Study of PT XYZ (Persero) Tbk SME Loans For 2016-2018) 40
Andrey Carver, Ferdinand D Saragih, Bernardus Yuliarto Nugroho

Implementation of The JKN Programs on The Community Health Center at Level 1 (Descriptive study of the implementation of the JKN program at the Pucang Sewu Health Center, Gubeng District, Surabaya City) 46
Sri Roekminiati, Sapto Pramono, Nihayatus Sholichah, Ika Devy Pramudiana

The Implementation of Deep Learning for White Blood Cell Subtype Classification from Microscopic Images 53
Yustisia Amalia, Miftahul Khairoh, Arkha Rosyaria B, Budi Santoso

The Application of Omotenashi in Japanese-Conceptualized Company in East Java 60
Cicilia Tantri Suryawati, Isnin Ainie, Ni Nyoman Sarmi

The Challenges of Government Public Relations and Abuse of Power over Indonesia 66
Suwandi Sumartias, Nurtyasih Wibawanti Ratna Amina

The Impact Of Double Role Conflict and Job Satisfaction to Work Performance of The Woman Employees in PT Bio Farma (PERSERO) 79
Sedarmayanti Sedarmayanti, Nitta Aprilianti Ashari, Fedianty Augustinah, Meithiana Indrasari

Difable Literacy: Analysis of Difable Representation in Indonesian Media 87
Hanna Nurhaqiqi

Information Technology Strategy in Applying and Developing Knowledge Management Systems (R & D Study to Improve the Quality of Lecturers' Performance in Higher Education) 96
A T R Rosa

Financial Technology Readiness: Strategic Innovation Management in the Service Industry 4.0 108
J T Purba, H Hery, V N S Lestari

15 Pillars of Islamic Good Corporate Governance for The Corporate Level 121
Maulidah Narastri

The Relationship between Ethical Work Climate and Organizational Innovation 128
Adibah Abdul Kadir, Fadillah Ismail, Asad Khan, Adnan Ali Hassan Humaid AlHosani, Nor Syafiqah Izzati Zaidi

The Modified Conceptual Understanding Layer "PKS" Model As An Alternative Assessment Tool On Hots Type Problems 150
Viktor Sagala, Ahmad Hatip, Sucipto Sucipto, Kusmiyati Kusmiyati

The Role of Teachers in Utilizing Learning Media as A Learning Source for Millenial Students 158
Talizaro Tafonao, Setinawati Setinawati, Ezra Tari

Education Literacy Expectations on Technology Industry Development of Humanities Revolution society 5.0 Era 166
Ade Tutty Rokhayati Rosa

The Effect of Compensation and Benefits Towards Employee Performance 171
Adibah Abdul Kadir, Adnan Ali Hassan Humaid AlHosani, Fadillah Ismail, Norseha Sehan

Forecasting of Vivo and Advan Handphone Sales Using Cheng Fuzzy Time Series Method 187
Anisah Anisah, Mas'amatuz Zahrah, Qurrotul Aini, Tony Yulianto

Determining The Types Of Tiles Based On Building Location And Building Elevation Using Fuzzy Weighted Product (WP) Methods 205
Sayyidah Sayyidah, Nurul Huda Maksum, Sarmiatul Hasanah, Tony Yulianto

Forecasting the Number of Tuberculosis (TBC) Using Fuzzy Prey Predator 213
Subaidah Subaidah, Putri Ukhrowi, Achmad Alam, Tony Yulianto

Key Determinants of Online Product Purchase Decisions for Students in Surabaya City (Case Study at FEB Students, Dr. Soetomo University) 229
Firdaus Firdaus, Sukesi Sukesi, Windyra Fitriani, Meithiana Indrasari, Sugiyanto Sugiyanto

Blusukan and Personal Branding of Regional Head Election Candidates in Solo City 238
Betty Gama, Bani Sudardi, Wakit Abdullah, Mahendra Wijaya

The Wage Gap for Women Homeworkers and Their Role in Family Resilience 250
Intan Fatma Dewi, Fentiny Nugroho

Implementation of The Democracy Culture for Fulfillment of The Social Economic Rights for The Correctional Clients at Correctional Center in Central Jakarta-Indonesia 247
Dina Setyani, Fentiny Nugroho

The Implication of "Ewuh Pakewuh" Cultural in OCB Implementation of Service Employee at Pesantren Sub District of Kediri City 252
Restin Meilina, Dodi Kusuma Hadi

Design of Health Telemonitoring System on Vital Sign Patient's Web-Based 258
Mery Subito, Alamsyah Alamsyah, Ardi Amir

Rating of Bottled Drinking Water (AMDK) Sellers in Local and National in Madura Using Fuzzy TOPSIS 267
Tony Yulianto, M. Rofiqi Mudassir, Faisol Faisol

Can Regional Free-Trade Bring Positive Impact on Local Farmers? (A Study on the Ornamental Fish Farmers in Depok City, West Java, Indonesia) 277
Fentiny Nugroho, Marsudi Marsudi

Implementation of the Government Credit Card Policy in the Ministry of Foreign Affairs of the Republic of Indonesia 281
Paramita Nur Kurniati, Bernardus Yuliarto Nugroho, Ferdinand D. Saragih

Dimension of Management Control in Entrepreneurial University 287
Wirawan ED Radianto, Oscarius Yudhi Ari Wijaya

The Influence of Education on The Depressing of Unemployment and The Increasing of The Society Economy in East Java 292
Suyanto Suyanto, Bambang Purnomo, Rahmawati Erma Standsyah

The Effectiveness of The Use of The "Kartubarpel" Media in Learning Calistung Mentally Disabled Children Based on Learning to Play in "Tunas Kasih" SLB Lidah Kulon Surabaya 299
Wahyu Widayati, Viktor Sagala, Sri Utami, Ardianik Ardianik

Communicating Environmental Issue: Movie as Medium on Earth Conservation 304
Redi Panuju, Daniel Susilo

Effect of Organizational Culture on Individual Work Performance and Organizational Performance (Study at PT. Kramayudha Tiga Berlian Motors) 309
Pebri Tutur Srihadi, Ferdinand Dehoutman Saragih, Bernardus Yuliarto Nugroho

Atmospheric Impact Analysis of Work on Employee Performance Through Aspects of Employee Welfare 316
Agustiawan Djoko Baruno, Meithiana Indrasari, Dandy Patrija Wirawan, Jovi Iristian

Effect of Organizational Commitment and Work Motivation on Job Satisfaction and Individual Performance 327
Sarwani Sarwani, Andry Herawati, Liling Listyawati, Damajanti Sri Lestari

Da'wah Ethics in Candra Malik's Sufistic Literature 336
Imron Amrullah, Hetty Purnamasari, Ni Nyoman Sarmi, Imayah Imayah

Determinants of Stock Returns on the Indonesian Stock Exchange 343
Aminullah Assagaf, Meithiana Indrasari, Eddy Yunus

Improvement of Human Resources Performance Through Online Presence Applications Based on Android Using UML - Iconix process 356
Amirul Mustofa, Achmad Muzakki, Slamet Kacung, Eny Haryati

Orientalism on Malay People in Kipling's Limitation of Pambe Serang 368
Hariyono Hariyono, Putut Handoko, Sanhari Prawiradiredja, Meithiana Indrasari

Do Technological Innovation Capabilities Contribute to New Product Development Performance? A Conceptual Framework 374
Gogor Arif Handiwibowo

Islamic Higher Education and Human Capital Development (The Study of Ma'had Aly As Education Training for 'Ulama') 381
Fatah Syukur, Abdul Wahib, Mahfud Junaedi

Weighted sum model for Spatial Analysis in Classification of Areas Prone to Diphtheria Tetanus 387
Anik Vega Vitianingsih, Achmad Choiron, Dwi Cahyono, Suyanto Suyanto

The disparity of Economic Development and Social in Coastal Area of East Java 397
Totok Hendarto

The Importance of Thinking Skills for Islamic Education 406
Meithiana Indrasari, Bambang Raditya, Bambang Purnomo, Iwan Sugianto, Lusiana Prastiwi

The Effect of Quality of Products and Services on Trust and Decision of Customers to Choose Banks (Study at Sampang Bank Rakyat Indonesia Branch) 414
Bambang Raditya, Meithiana Indrasari, Sri Handini, Susanto Soekiman

Right of Workers are Guaranteed in the Constitution 425
Siti Marwiyah, M. Syahrul Borman, Bachrul Amiq, Vieta Imelda Cornelis

Government policy in giving land procurement replacement for development 429
Wahyu Prawesthi, Meithiana Indrasari, Basoeki Nugroho, Nur Syamsudin

Addition of Foam Agent Using Polyester and Polystyrene Waste for Lightweight Mixed 432
Safrin Z, Bambang S, Budi H, Wisnu A, Riky Sim

The Implementation of the Street Vendor Arrangement Policy on Jalan Diponegoro, Bandung 445
Rezky Afiahtul Barokah, Sedarmayanti Sedarmayanti, Kurhayadi Kurhayadi, Amirul Mustofa

Identification of Nutrition, Phytochemicals and Antioxidants Taro (Colocasia sp) 459
Arlin, B. D., Fadjar, K. H., Nunuk, H.

Implementation of the Authority of Financial Services Supervision in Legal Protection of Customers Storing Funds in Sharia Banks 464
Sri Astutik, Irawan Soerodjo, Ach. Rubaie, Bachrul Amiq

Patterns of Use of Social Media in the Culinary Community "Langsungenak" 472
Zulaikha Zulaikha, Achmad Muzzaki, Jovi Iristian, Meithiana Indrasari

Opinion Polarisation in Indonesia Politics 478
Senja Yustitia, Muhammad Edy Susilo, Subhan Afifi

Effect of Corporate Social Responsibility Disclosure, Capital Structure, and Ownership Structure on Value of The Firm with Intervening Variables of Financial Performance and Dividend Policy in Manufacturing Companies Listed in Indonesia Stock Exchange 488
S Rahayuningsih, D R Prihastuty, Hwihanus Hwihanus

Estimation Cost Method Using Cost Significant Model On Channel Work in The Public Work In Sidoarjo 497
W Oetomo, J Rochyantine, K Koespiadi, H T Tjendani

Conceptual Review of Rethinking Marine Tourism Visit Intention from Word of Mouth, Destination Image dan Destination Branding 510
A Y A Fianto, C Candraningrat

Radical Detection on Student Knowledge Using Classification Supervised Learning Method 519
Asantoso Asantoso, F Rodli, R N Sari, S Hadayatullah, A Prasnowo, S Sehman

Natural Vs. Synthetic Food: Which Is Better? 527
A Wangsa, H. Hery, J T Purba

The Influence of Quality of Services, Innovation of Products, Prices and Trust on Customer Satisfaction Telkomsel In Surabaya 532
F A B K Panjaitan, T Andjarwati, S Sumiati, H Panjaitan

The Use of The Semanding Tuban Limestone as A Partial Replacement of Coarse Aggregate in Concrete Mixes 542
N Rochmah, G Sarya, F Setiawan

Reflection: Using Photovoice to Encourage Mastering Vocabularies for Computer Science Students 548
F Nurhidayati, A Cipto, H Hafid, S Mahmudah, M. A. Gunawan

Language Ideology of Tengger Community in Tutur District 553
H Hariyono, P Handoko, C T Suryawati, C Pujimahanani

The paradigm of Character Building Between Hope and Challenge 557
H Hendri, R Handoko, A Darmawan, L Y Prakoso, GSAchmad Daengs

Corruption of Regional Heads in Indonesia; Anatomy, Causative Factors, And Solutions 564
H Agustina, A Sutarih

Investment Analysis for Replacement Premium Economy Trains into Executive Trains of Argo Parahyangan A Case Study of PT Kereta Api Indonesia (Persero) 573
R Irwanto, A H Anggono

The Effect of Human Capital, Social Capital,and Competency on Women Entrepreneur Success in Surabaya Indonesia 585
S Mujanah, A Kusmaningtyas, Candraningrat Candraningrat

Risk Level Analysis Using The Job Safety Analysis Method In Manufacturing System Laboratory 593
S Sastrodiharjo, Q Sholihah, E L Zedniawan

Design and Control Self Balancing Robot 600
S Santoso, S Yuliananda

Developing Spatial Intelligence by Utilizing City Park Green Open Space for Educational Functions 606
S Fadjarajani, R As'ari

Influence of Length Variation in Bamboo Fiber on Tensile Strength and Compressive Strength of Concrete 613
R Trimurtiningrum, Faziz Faziz, Lendah Lendah

The Spirit of Islam in the Development of Good Governance and Anti-Corruption Concepts 620
Ulul Albab

An Analysis of The Level of Information Technology (TI) Service Satisfaction (A Case Study of Gojeck Application) 628
Lin Yan Syah, Siti Nurhayati Nafsiah

Effect of Compensation and Work Environment on Employee Performance (Study at PT Segar Murni Utama, Mojokerto Regency) 636
Bambang Raditya, Meithiana Indrasari, Agus Surya, Maulida Hardianti Bandi

Dimension of Management Control in Entrepreneurial University

Wirawan ED Radianto[1], Oscarius Yudhi Ari Wijaya[2]
{wirawan@ciputra.ac.id[1], artaprima@gmail.com[2]}

[1]Universitas Ciputra, Indonesia
[2]Akademi Sekretari dan Manajemen Indonesia (ASMI) Surabaya, Indonesia

Abstrak. This study aims to investigate the dimensions of management control system from the lecturers point of view. This study explores how the control dimensions are able to motivate individuals. This study used a qualitative approach with phenomenology methods and case study strategies at universities with entrepreneurial characteristics. Data was collected through in-depth interviews and observations. The results show that there are several control dimensions that are able to influence behavior and motivate individual to work

Keywords: management control, control dimension, entrepreneurial university

1. Background

Management Control System (MCS) is very important since it ensures that human resources behave as expected by the organization [1]–[4]. MCS is able to motivate human resources so that they are able to increase operational effectiveness, support corporate strategy, enhance individual creativity, and enhance the capability of the company's capability to compete [5]–[10]. MCS is used to motivate human resource to act and can make decisions consistently with organizational goals.

This research investigates how lecturers interpret the management control dimensions that applied in the entrepreneurial universities. This study explains the relationship between the motivation of lecturers and the management control dimensions applied by university. This research is also able to reveal aspects that arise in the process of applying management control dimensions. The focus of this study is to explore the experience of actors in the application of management control.

The purpose of this study is to gain a deep understanding of the essence of management control from the perspective of the lecturer. This study focuses on the dimensions of management control. The next goal is to explore and describe how the control dimensions are able to motivate lecturers.

2. Literature review

Simons [2] suggests that MCS is a system and procedure that is formalized and used to maintain or change the pattern of organizational activities. According to Marginson [11] MCS is a control system that is used to influence human resource behavior in order to achieve organizational goals. Merchant and Stede [12] stated that MCS is a control system to ensure that human resources are managed in accordance with organizational goals. From these definitions, the authors conclude that MCS is related to human behavior. MCS always

ACHITS 2019, July 30-31, Surabaya, Indonesia
Copyright © 2019 EAI
DOI 10.4108/eai.30-7-2019.2287578

involves or relates to how to influence human behavior so that it relates to the motivational aspects of each individual.

Management control is the process of how managers ensure that organizational resources can be obtained and used effectively and efficiently in order to achieve organizational goals. Whereas according to Anthony and Govindarajan [13] management control is the process by which managers influence employees to implement organizational strategies.

3. Method

This research was built on the understanding that reality exists as a social product of human interaction and creatitvity [14]. The researcher views that management control is a social construction. MCS is formed to motivate individuals to have goals that are in accordance with the organization. Then the appropriate paradigm used in this study is the interpretive paradigm. The use of this paradigm provides a deeper understanding of the dimensions of management control from the perspective of the informant in its social context. Phenomenology as a methodology holds that the world must be explored so that it can be built intersubjective meaning [15], the world is one of the meanings that is constructed intersubjectively.

As a consequence, phenomenology as a research method does not recognize the hypothesis even though phenomenology can produce hypotheses that aim to be tested further. Phenomenology does not aim to thes the theory. Phenomenology does not begin with theory. In this case the interpretive paradigm and the qualitative approach tend to be used by phenomenology as its methodological basis.

In order to obtain comprehensive and in-depth analysis, the researcher uses a case study strategy, in this case the researcher uses a single case study strategy in entrepreneurial university. Data collection is done through observation and interviews and digging documents. Purposive sampling technique is used ini this study. The informants of this study were lecturers because lecturers were the main assets at the university and at the same time had the most important functions in the implementation of university education.

4. Result and discussion

This study successfully interviewed 21 informants from lecturers, foundation members, rectorates, deans, and heads of department. The process does not always run smoothly because of the busyness of the informants so that some schedules have to be repeated, there are even some who cannot be interviewed. However, all key informants were successfully interviewed.

4.1 Dimensions of Management Control

This research found the dimensions of research control. We provide certain names for the control dimensions revealed in the field, namely the dimensions of social control, value control, competency control and preventive control.

4.1.1 Social Control

Social control includes how the relationship between the lecturer and his colleagues and the conditions of the work environment in which he works. A comfortable and conducive working environment will positively influence the behavior of the lecturers. Therefore, they will be motivated to work optimally and try to achieve organizational goals. The work environment that provides opportunities and allows lecturers to participate in planning and setting targets will motivate them to work according to what has been planned. It is also very important that there is intense discussion between lecturers and lecturers and lecturers with the leader, in other words there is a good relationship between individuals. This communication will create innovation, new initiatives, and creativity that had a positive impact on the university. This finding is relevant to the findings of several researchers [8]–[10], [16]. The interaction process turned out to be more able to motivate lecturers compared to formalized management controls.

4.1.2 Value Control

The researcher found that there were three values, namely the value of entrepreneurship, family values, and religious values. Family values make them very motivated to carry out the Tri Dharma of Higher Education and guide student projects. The existence of family values makes them feel comfortable in their work which has an impact on increasing the motivation of lecturers. The next value that arises is religious values.

The results of this study are relevant to several previous studies, namely the relationship between organizational culture or organizational values and management control [4], [13], [17]. This study was able to reveal how the process of organizational values related to management control even affects management control. More than that, this study succeeded in identifying any values that were able to motivate lecturers so that they behaved in accordance with what the university expected.

4.1.3 Competence Control

This study found that lecturers who are empowered to develop themselves will behave according to what is expected by the organization. Empowerment is not a reward, but a tool to motivate lecturers to work and excel. Lecturer development includes further study, participation in training, seminars, scholarships and coursework. The leadership's concern for understanding lecturers who always want to develop themselves will have an impact on the behavior of lecturers in order to behave according to what the university expects. Lecturers who are given the opportunity to develop themselves will behave differently with lecturers who have never developed their potential.

4.1.4 Preventive Control

This control is like a "fence" which encloses every lecturer not to behave in a deviant manner. There are three aspects in this control system, the first aspect is that lecturers are prohibited from committing criminal acts such as corruption, manipulation and other frauds. Next is the lecturer must not violate the rules of the university. Some rules that they understand are not allowed to smoke in the campus environment, teaching hours are less than specified by the university, may not teach entrepreneurship courses, may not refuse assignments with unclear reasons, may not teach at other universities, may not arrive late and may not work anywhere else. These concepts aim to realize good governance at the university. While the last aspect is that lecturers must behave ethically. The ethical behavior that is often expressed by informants is to do plagiarism and uphold honesty.

5. Conclusion

Field research found that in fact not all formalized management controls were able to motivate lecturers. The researcher found that informal control plays an important role in motivating lecturers.

The informant interpreted the management control dimension as a tool aimed at assessing the performance of lecturers, improving the quality of the university, supporting the strategies implemented by the organization and developing the character of lecturers in an effort to realize good university governance. In order to achieve these objectives, there must be management control that is able to motivate lecturers so that they behave to achieve university goals.

Furthermore, the management control dimension that can motivate lecturers to behave according to what is expected by the university is social control, value control, competency control, and preventive control. Social-based control includes how to ensure that the university has a conducive work environment, good relational relations, and intensive communication between members of the organization. Value control will motivate individuals through organizational values. The values found are entrepreneurship values, family values, and religious values. Competency control motivates lecturers by increasing their competence and through the value of learning lecturers develop each other's knowledge with each other. Whereas Preventive Control is control that keeps lecturers so that they do not violate university rules, do not commit criminal acts and always behave ethically.

Interaction control plays a very important role in entrepreneurial universities. Through these controls the lecturer can give ideas and ideas to the leadership, in this case it will be able to motivate the lecturers to behave according to what is expected by the university. Ideas and ideas that will bring innovation and creativity are important parts of entrepreneurial university.

References

[1] E. G. Flamholtz, T. K. Das, and A. Tsui, "Toward an integrative framework of organizational control," *Accounting, Organ. Soc.*, vol. 10, pp. 35–50, 1985.

[2] R. Simons, *Levers of Control*. Boston: Harvard Business School Press, 1995.

[3] J. G. Birnberg, *Some Reflections on The Evelution of Organizational Control. Behavioral Research in Accounting*. 1998.

[4] W. Ouchi, "A conceptual framework for the design of organization control mechanisms," *Manage. Sci.*, vol. 25, pp. 833–848, 1979.

[5] Kimura and Mourdoukourtas, "Effective Integration of Management Control Systems

for Competing in Global Industries," *Eur. Bus. Rev.*, vol. 12, no. 1, pp. 41–45, 2000.
[6] I. Herbert, "Business transformation through empowerment and the implications for management control systems," *J. Hum. Resour. Costing Account.*, vol. 13, no. 3, pp. 221–244, 2009.
[7] J. F. Henri, "Management control systems and strategy: A resource-based perspective," *Accounting, Organ. Soc.*, vol. 31, pp. 529–558, 2006.
[8] W. Wongkaew, "Management Accounting and Control Systems-Unnecessary Evils to Innovation?.," *Chulalongkorn Bus. Rev.*, vol. 34, no. 3, pp. 1–21, 2013.
[9] T. Ismail, "Formatting Strategy and Management Control System : Evidence from Indonesia," *Int. J. Bus. Soc. Sci.*, vol. 4, no. 1, pp. 196–205, 2013.
[10] Z. Hoque and M. Chia., "Competitive forces and the levers of control framework in a manufacturing setting A tale of a multinational subsidiary," *Qual. Res. Account. Manag.*, vol. 9, no. 2, pp. 123–145, 2012.
[11] D. E. W. Marginson, "Management control systems and their effects on strategy formation at middle-management levels: evidence from a U.K. organization," *Strateg. Manag. J.*, vol. 23, no. 11, pp. 1019–1031, 2002.
[12] S. Merchant, *Management Control Systems: Performance Measurement, Evaluation, and Incentives. 2nd edition*. Prentice Hall, 2007.
[13] R. N. Anthony and V. Govindarajan, *Management Control System 12th*. New York: McGraw-Hill, 2007.
[14] G. Burrell and G. Morgan, *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*. London: heinemann Educational Books Ltd., 1979.
[15] A. Sobur, *Filsafat Komunikasi: Tradisi dan Metode Fenomenologi*. Bandung: PT Remaja Rosdakarya Bandung, 2013.
[16] A. Davila, G. Foster, and M. Li, "Reasons for management control systems adoption: Insights from product development systems choice by early-stage entrepreneurial companies," *Accounting, Organ. Soc.*, vol. 34, pp. 322–347, 2009.
[17] R. Chenhall, "Management control system design within its organizational context: Findings from contingency-based research and directions for the future," *Accounting, Organ. Soc.*, vol. 28, no. 2–3, pp. 127–168, 2003.