

# MANAGEMENT CONTROL FOR CREATING INNOVATION IN TEACHING METHODS IN ENTREPRENEURSHIP-BASED UNIVERSITIES

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**Abstract:** Innovation is one of the most important strategies for gaining a competitive advantage, especially for a new organization entering the industry that has been around for quite a long time. To ensure the strategy can be executed, management control has an important role in the implementation of the strategy. This study aims to investigate the role of management control in creating innovative teaching methods in a study program at a Private University. To answer the research question, the researcher used a single case qualitative study method. The method of data collection has been done through interviews, documentation, and observation. The results of this study found that management control mechanisms play a major role in creating innovative teaching methods. Although some weaknesses and obstacles were found, the teaching methods created could inspire students to achieve the objectives of the study program.

**Keywords:** innovation, management control, study programs, case studies



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Universities are now entering the era of “competitive market” (Winston, 1999). Very rapid changes in the field of information technology, social, economic, and the development of “knowledge-based economy” have an impact on changes in the university environment that affect them to compete with other universities, including competition in obtaining students (Hanna, 1998, Marginson, 2004, 2006, Angel, et al., 2007, and Ho, et al., 2006).

Universities as Institutions that have large human capital must innovate in all

fields such as research, community service, teaching, and how to promote to the wider community (Media Indonesia, 2016). Therefore universities must be innovative (wawasan, 2014). Universities need strategies to be able to compete in their industries. One strategy that is currently must be owned is innovation. For the strategy to be implemented and ensure its success, management control plays a very important role (Merchant and Stede, 2007). Simons (1995), states that one of the levers of control of management control is a tool to achieve a competitive advantage through innovation. Management control will encourage actors in the organization to create innovations which will eventually lead to a competitive advantage. Davila (2000) and Simons (1994, 1995), found an association between management control and innovation.

UniversitasCiputra (UC) is the only university in Indonesia that has a vision of producing entrepreneurship. As a consequence of this vision, all cur-

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ricula, teaching methods, research, community service, and all academic activities must lead to entrepreneurship. As a result, the character of entrepreneurship, such as innovation and creativity, greatly influences management in each Study Program at Universitas Ciputra. In accordance with the vision and mission of the university, the profile of graduates of each study program is to become entrepreneurs who have expertise in accordance with their fields of science.

The purpose of this study is to reveal in depth how the role of management control in the process of the emergence of innovation in teaching methods in the UC Accounting Study Program. This research contributes to the development of management control literature and innovation, especially in Educational Institutions, while in the practical aspects this research has the opportunity to be transferred to the same case in other Education Institutions. This research found that management control was able to create innovation. The needs and problems give rise to innovation so that where there are problems, there are opportunities to create innovation.

**Accountants:** Professionals Ready to Compete in the Era of the ASEAN Economic Community (MEA)

The existence of the Mutual Recognition Agreement (MRA) in the MEA provides an opportunity for the accounting profession to be able to work in ASEAN countries. Therefore for the accounting profession, MEA provides opportunities as well as its challenges to continue to improve competency and soft skills (Naukoko, 2018). MRA is a joint recognition in ASEAN countries for professional services, and one of the recognized professions is accounting services. This fact requires Indonesian universities to prepare professional accountants and have high soft skills.

To produce graduates who can compete in the MEA, the accounting study program must have a strategy in teaching methods so that undergraduate accounting graduates have not only high expertise in the field of accounting but also have adequate character and soft skills. One important character is the entrepreneurial character. Examples of en-

trepreneurial characters are creative, innovative, never giving up, and hard work. Through these characters, the accountant will be able to solve the problems he faces and compete in the ASEAN environment.

The accounting study program is interesting to be the object of research because many people assume that accounting education will produce scholars who are rigid and not creative because of the accounting standards and professional ethics of accountants who regulate the profession very tightly. So that very regular accounting education is difficult to synergize with other Education, in this case, entrepreneurship education is very flexible in its teaching methods. Furthermore, accounting science is one of the most in demand programs in Indonesia. The accounting science study program has always been one of the most popular study programs for prospective students taking part in the selection of tertiary institutions in Indonesia each year (Fizriyani, 2016). The need for undergraduate accounting staff is increasing every year causing this study program to have a high level of competition (Anton, 2014; Burhani, 2016). With the increasing number of tertiary institutions leading to entrepreneurial universities, this research can contribute to tertiary institutions characterized by entrepreneurship and those with accounting study programs.

## **Literature Review**

### **Management Control**

Management control is defined as a mechanism to influence organizational members to behave in accordance with what is desired by the organization (Merchant and Stede, 2007; Simons, 1995). Management control consists of four aspects, namely beliefs systems, boundary systems, diagnostic systems, and interactive systems. These four aspects are known as the four levers of control. Beliefs system is the values of the organization, and the direction of the organization will go where in the future. Boundary systems provide information on attitudes and actions, and that must be avoided by members of the organization. This system can function to develop individual creativity in defined corridors or boundaries. Diagnostic control

focuses on the role of management control as a monitoring tool, measuring performance achievement and comparing these performances with pre-determined standards (Simons, 1994; 1995). An interactive control system is more in the process of control by communicating in various ways such as discussing and dialogue. Things that are discussed lead to the direction of improvement so that new ideas emerge, new concepts, new views which in the end can take the form of a new university strategy (Bruining, et al., 2004).

Four aspects of management control according to Simons must be implemented together not partially so that the system becomes an effective system (Davila, et al., 2009, Wongkaew, 2013, and Hoque and Chia, 2012). The researcher argues that the Simons concept is the most comprehensive control system concept among other management control concepts, besides that this concept focuses more on aspects of formal management control even though the informal control system will influence and shape the formal system. The Simons concept is also relevant to industrial conditions which are in sharp competition.

### **Innovation**

Hamel (2006), states that innovation is a way to create competitive advantage through collaborative ways that not only generate profit. He also stated that innovation can be achieved through the development of new products or services through marketing, business models, organizational structures, processes, products, services, supply or strategic goals. Anthony (2016), states that innovation is something different and has an impact. If we compare the definition of innovation with other researchers, the definition of innovation is the simplest but most meaningful. Something is called innovation if it has differences with other products or services and the difference has an impact on a particular community or organization. Innovation has many impacts such as improving organizational performance and improving the welfare of company employees. Innovation is needed to create radical success in every organization. Innovation allows organizations to compete and can even become market leaders in their

industry. Ries also stated that a newly established business must focus on innovation because the products they offer can be quickly accepted in the market. That is what drives the UC accounting study program which is still relatively new working in competition Higher education in Indonesia innovates. Innovation becomes an important strategy for business pioneers because with a variety of innovations both from the aspect of product / service and marketing it will be a differentiator with old players or other competitors (Nugroho, 2015, Guillebeau, 2012, and Widjaja and Wiranata, 2014). In line with this, this study will also explain the innovations that have been made by the accounting study program along with the impact it has produced.

The process of sharpening innovation cannot be done alone. Benchmarking is the most widely used way to find ideas (Gruber, et al. 2008, Shane, 2000, and Corbett, 2005). Creativity arises from someone's experience or can come with intentions when discussing intensely.

### **Innovation in Higher Education**

Change (2016), states that current universities must change. They now have to have innovation, so they have good performance. Radianto's research (2016), found that management control systems were able to create innovations which would ultimately improve the competitiveness of a Study Program. Sutanto, et al. (2017), found that innovation is a business strategy in a private tertiary institution in Yogyakarta and generates factors that are how innovation arises to improve the competitiveness of universities. Eight innovations are price/cost, teaching staff/lecturer, service, brand and image, facilities, curriculum, promotion, and location.

Simamora (2016), found that the uniqueness of capability contributes more to influencing strategies, then strategies affect the performance of universities. The results of this study provide new thinking that the performance of higher education institutions can be improved through the uniqueness of university capabilities. Furthermore, uniqueness can improve the ability of universities to respond to the environment as opportunities that affect the corporate strategy of higher education. Radianto's (2016)

and Sutanto (2017), research shows how important innovation is in the university environment. Universities that can compete are those who have innovation. This study discusses how the process of the Study Program in a private university creates innovations that have an impact on the performance of the Study Program.

## **METHOD**

This study uses a single case study because through this method it can investigate in depth about the case under study. Some innovation studies that use a single case study have been carried out and produce in-depth findings of the case being studied (Hansen, 2017, Han, 2017, and De Jager, et al., 2017). Case study strategies that have advantages for exploring cases rather than just describing emerging issues (Otley and Berry, 1994). The researcher uses a case study because it highlights the limitations of the object of the research, namely the innovation process. The boundary becomes a fence for researchers so that they are focused and deep in the case. The researcher used a heuristic method of a single case study (Merriam, 1998). A heuristic case study can explain phenomena that find new meaning, while the new meaning is how the management control role in the process of finding innovation based on conditions that occur in the unit of analysis, in this case, the UC accounting program will be used.

In collecting data, this study uses a purposive sampling method, namely informants who become resource persons must be the right people, namely, for lecturers, lecturers are lecturers who have implemented and experienced innovation. They also helped design innovation. While for students are senior students, namely those who have experienced the innovation process in the Accounting Study Program. With the speakers, the researchers can explore how they interpret innovation in the accounting study program so that they can provide valid information. The researcher used in-depth interviews, documentation, and participatory observation to obtain comprehensive data. In the process of collecting data and processing data researchers also use source triangulation.

## **RESULTS AND DISCUSSION**

The researcher found that innovation was deliberately carried out by the UC Accounting Study Program. This was stated by the head of the study program and confirmed by the lecturer informants. The objectives of the selection of innovation strategies are as follows. The first goal is because the accounting study program when it stands immediately enters the sharp competition so that innovation becomes a differentiator so that it is easily recognized by prospective students as accounting study programs that are different from other study programs. The second objective is to choose innovation for the operational sustainability of the UC Accounting Study Program. The purpose of this sustainability is when the accounting study program always prioritizes innovation. All lecturers are always required to be creative and innovative to create new and different from competitors. This goal is in accordance with the innovation concept of Anthony (2012), which defines innovation briefly as something different and impactful. The third objective is the accounting study program has a unique resource to be able to innovate which is having a lot of resources in the field of entrepreneurship.

This third objective seems to be the basis of in-depth discussion in the Accounting Study Program why choosing teaching methods as a form of innovation strategy. The focus on entrepreneurship made the leaders at UC decide to focus on aspects of the higher education tridharma and aspects of the development of lecturers to entrepreneurship education. All policies at the university level up to study programs, even the bureau / supporting units of the study program are focused on the culture of entrepreneurship. There are three organizational cultures at UC, namely integrity, professionalism, and entrepreneurship. To improve entrepreneurial skills and mindset, each period all lecturers are required to take part in entrepreneurial training. The entire academic community learns about creativity, innovation, empathy, and other entrepreneurial characters. One of the interesting aspects of the training is the very interesting teaching methods for trainers. Teaching creativity is one of the strengths possessed by lecturers at UC, including accounting lecturers.

Up to now, the researchers have looked at how UC leaders use the mechanism of controlling belief systems (Simons, 1995). This control mechanism Beliefs system is the values of the organization and the direction of the organization going where. UC uses this control mechanism to inspire and direct the academic community to look for new ideas, provide basic university values, and provide UC goals and direction for entrepreneurship (Wongkaew, 2013 and Hoque and Chia, 2012). Belief system is used by the UC to communicate the vision and mission, organizational culture, and objectives of UC, all of which help structural officials at the university level up to the Study Program to transform values that are still difficult for employees to understand while making activities that focus on organizational goals (Bruining, et al., 2004).

The active learning method is an experiential based learning based learning method which is a development of a progressive learning approach initiated by John Dewey. Through this method, students will learn in the context of experience so students will learn while experiencing and learning to seek knowledge instead of gaining knowledge. This method focuses on students so that they adhere to the student centered learning a concept. Dewey stated that education must provide a real and guided experience to contribute to society. Therefore students must be involved in real and challenging assignments. The idea of experiential learning that connects thinking and action and that is only possible if knowledge is obtained from someone experiencing an event or condition. Through this approach, students will understand what they are learning through the experience they have gained during the course. Students will be proactive and involved in real learning activities, fun, and challenging learning activities.

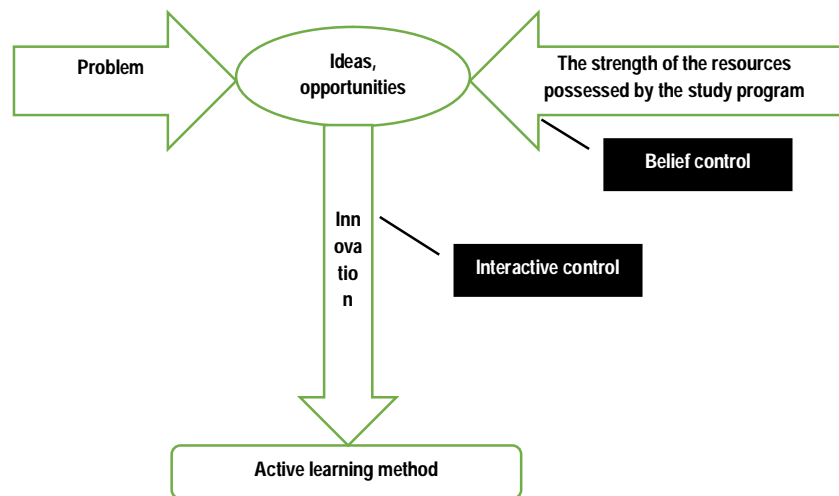
Through this method, students must have a business project while studying to hone their character and ability to become entrepreneurs who have expertise in accounting. Students run real businesses,

so they experience business in the real world. This method is combined with the accounting concepts they get in class. Through this process, students can clearly understand what topics are being studied because they are directly applied to their business projects.

### **Innovation Creation Process**

Integration Accounting and entrepreneurship education requires teaching methods that are different from education in general. To produce entrepreneurship, accounting students must have real experience in business while applying accounting concepts to their business projects. According to the head of the study program, there are around 27% of entrepreneurship courses in the UC accounting study program and are taught every semester. To support this, researchers conducted triangulation by looking at curriculum documents to ensure the existence of entrepreneurial courses. The researcher also obtained additional information from the lecturers who taught entrepreneurship, and the results supported the previous findings of all lecturers teaching entrepreneurship every semester.

The results of the study found that not all students easily understand the science of accounting. This is because almost all accounting study students have a background in science in secondary schools, so it is difficult to study accounting. This condition was initially a problem that arose in the accounting study program. But the problem becomes an opportunity for lecturers to come up with the idea of developing teaching methods that make students quickly and deeply understand the accounting concept of developing teaching methods that integrate active learning methods in accounting education, this method is called active learning method. Through the interview process of the chair of the study program and supported by information from the lecturers, the researcher described the process of recognizing the problem to the idea of a solution as follows.



**Figure 1** The process of the emergence of ideas

The explanation of Figure 1 is as follows. The emergence of active learning through the process of formal and informal discussions between lecturers and between lecturers and the chair of the study program. The formal discussion process is carried out continuously through coordinated and planned meetings. In the process, there was an intensive interaction between the chair of the study program and the subsequent lecturers between the lecturers. With the existence of such intense interactions, ideas emerged how to combine methods of teaching entrepreneurship with the science of accounting. This combination gives rise to active learning methods. Simons (1995), states that the process is a management control process that is included in interactive control systems.

The interactive control system is a process of control by communicating in various ways such as discussing and dialogue. Things that are discussed lead to the direction of improvement so that new ideas emerge which in the end can take the form of new strategies for accounting study programs (Bruining, et al., 2004). This control mechanism allows lecturers to interact with each other to jointly obtain and provide information and exchange opinions to obtain innovation. This control mechanism can function as a tool for developing opportunity seeking and learning (Henri, 2006). Henri's concept appeared in the UC accounting program. They in-

teract very intensely by analyzing the problem so that it raises ideas or opportunities (see figure 1). These opportunities are further discussed further, which in turn raises new learning methods. The interesting thing in the concept of interactive control is that it allows leaders to lead the innovation process so that this system plays a role in the process of innovation and creativity (Davila, et al., 2009, Wongkaew, 2013, and Hoque and Chia, 2012).

Belief System appears when lecturers remain focused on the vision and mission of the study program, which is to produce accounting scholars who have entrepreneurial character. The vision and mission are to keep all lecturers to keep directing all activities both teaching and non-academic activities to not deviate from what has been set. Simons (1995), states that belief systems are systems of control through the vision and mission or basic beliefs of the organization to ensure that members of the organization behave as expected.

### The Process of Implementing Innovations

The implementation of teaching methods in the UC accounting study program focuses on student business projects, in accordance with the objectives of the study program to create entrepreneurs who have accounting skills (belief control system). Entrepreneurship courses are the "backbone" of the study program curriculum, so all courses are focused

on supporting student business projects. For example, when students learn the concept of calculating the cost of production and cost of goods sold, they immediately apply to their business projects. When students learn to price, they immediately apply in their business projects how the process of applying prices up to that price is applied to the products or services they sell. This provides real learning how accounting science is very useful for their business.

The process of implementing active learning methods each semester is as follows. After determining the innovation that will be carried out than before the current semester the head of the study program assigns assignments for each lecturer to teach certain subjects in which there must be an element of active learning methods. Next, the Chair of the study program ensures that each lecturer must apply active learning methods. The application of this teaching method is one of the key performance indicators (KPIs) of each lecturer so that if there is a lecturer who does not implement it, the lecturer does not get points that become one of the performance evaluations every semester. The chair of the study program in this process applies the diagnostic control mechanism (Simons, 1995). Diagnostic control focuses on the role of SPM as a monitoring tool, measuring the achievement of lecturers' performance and comparing these performances with standards that have been previously set (Simons,

1995). Through the diagnostic control, the chair of the study program can supervise each lecturer to achieve the prescribed performance.

Activities of active learning methods are divided into two, namely activities in the classroom and outside the classroom. Some examples of activities in the classroom are games such as monopoly, film screenings, creative and innovative assignments, guest lecture lectures from accounting practitioners as well as non-accounting, exhibitions and exhibitions of products or services. While outside activities such as company visits, small accounting projects to small and medium micro businesses, and field lectures. The head of the study program holds a coordination meeting before the lecture. The purpose of this meeting is to provide opportunities for lecturers to present the subjects they will be carrying out including active learning methods. In the meeting, there was a discussion to ripen and sharpen each learning process of the course. Next, the lecturers provide information about what needs they need to apply active learning methods in each lecture. After one semester goes on, the head of the study program evaluates the learning process to see the performance of the teaching and learning process that has been carried out by the lecturers. The following is a picture of the process of discovering to implementing innovation

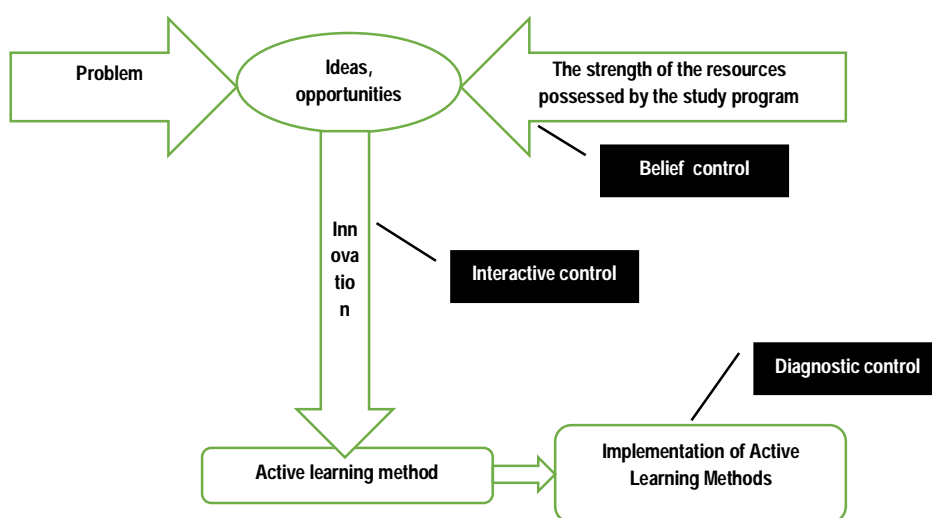


Figure 2 Role of Management Control in the Innovation Process

### **The Impact of Active Learning Method Innovations**

The results of interviews with student informants showed that one of the distinctive features of the teaching method they received was that students were initially forced to be active, over time they got used to the method and began to enjoy the process. In this process, researchers used triangulation of sources from several students and found that active learning methods had a positive impact.

Some of the activities carried out bring benefits not only for improving students' understanding of accounting skills but also improving soft student skills. Through these activities' students are inspired that they not only have to have expertise in accounting but also in business matters. This makes students able to think holistically and strategically. Holistic because they realize how accounting is closely related to factors outside of accounting such as psychology, management, business, behavior, etc. Strategic in the sense that students must think strategically to observe the external environment and make decisions using processed accounting information. Through activities in each student subject, they are brought closer to real social and business conditions. For example, in a company visit students have the opportunity to see the production, promotion and sales processes, pricing, and human resource management processes. In film screening, students can see firsthand how the role of accounting in the real world. Whereas in taking part in the game students do role play, so they can be as if in the real world. Moreover, students directly do business in real terms. The next and most important benefit is that students can improve their creativity. Some of these activities are expected to be able to open the "right brain" of students so that students can be balanced in the cognitive aspects and aspects of creativity.

The results of the interview found that all informants who had backgrounds, not social sciences became aware of accounting through the learning methods provided. Secondly, through these learning methods, they feel that they get a lot of practice that has an impact on their understanding. They respond that creative and innovative methods make

the person more aware of accounting more easily and experience interesting and not boring things.

Learning with active learning methods is a teaching method that consumes enormous resources, especially for lecturers. The following is the expression of one of the lecturers:

*"The process of implementing active learning methods is fun, but with a lot of tasks often makes it tired because the preparation is so long."*

The lecturers must design the program in such a way with great care including the issue of time, assessment criteria, targets/objectives to be achieved. Therefore the method is very tiring. This is due to these activities starting from planning, implementation, control, to reflection and assessment.

Other obstacles arise from students who feel exhausted when they take part in various activities. This is because they are still getting courses and assignments from other subjects. Often students work on assignments until evening even in different places that they think can inspire. Often students get more than three assignments within one week. However, almost all students argue that the "fun" they get often makes them not feel the difficulty of learning to account. The following are examples of expressions from students:

*"The method is interesting, sir ... but if the task is a lot, we get tired, but in general it is fun ... what is certain is that I feel it is easier to learn to account. "*

Although there are some obstacles, almost all lecturers feel successful educating when students can pass course after the subject. Moreover, when there is a student business that develops and continues the business when they graduate, they become entrepreneurs. Another satisfaction from the lecturers is that almost all graduates who work get jobs less than one month. The Treacer study conducted shows that students who graduate are very



proactive in their workplace, they can communicate well, present well, and work hard. This shows that learning entrepreneurship is likely to affect the character of students.

## CONCLUSIONS, IMPLICATIONS, AND LIMITATIONS

Management control has a very big role in formulating innovation strategies. The role of management control appears at each stage, namely when the study program identifies the problem while responding to the opportunities that arise, namely the belief system. Through belief system, all activities, in this case, activities to respond to problems by creating opportunities, must be directed at the vision and mission of the university and always guided by organizational culture. Furthermore, when formulating teaching methods that are in accordance with the objectives of the study program, intense interaction is needed between the head of the study program and between the lecturers. Interactive control systems play a role in this stage. Through frequent and deep interactions, innovation emerged creating teaching methods that combine the methods of teaching entrepreneurship and accounting science. Diagnostic control plays a role when implementing active learning methods. Through this control mechanism ensures that the lecturers implement it. However, the active learning method turns out to have several weaknesses/obstacles, namely to use time and resources that are so large, especially in preparation. Suggestions for future research is to use multiple case studies to see the transferability and generalizability of this research.

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