



# SEKOLAH TINGGI ILMU EKONOMI INDONESIA (INDONESIA COLLEGE OF ECONOMICS)

## TERAKREDITASI A

- S1 Akuntansi
- D3 Akuntansi
- S1 Manajemen
- D3 Manajemen Perdagangan

## TERAKREDITASI B

- S2 Magister Akuntansi
- S2 Magister Manajemen
- INSTITUSI Perguruan Tinggi

## SURAT TUGAS

No : **190 /PSDM/STIE/IX/2023**  
Hal : Sebagai Peserta

Berdasarkan fungsi, tugas pekerjaan, wewenang dan tanggung jawab, dengan ini menugaskan kepada:

Nama : Nelli Nowyarni, S.E., M.Si.  
NIDN : 0306117501  
Jabatan : Dosen Tetap Yayasan

Untuk melaksanakan tugas mengikuti kegiatan:

Nama Kegiatan : Seminar/Webinar : “ESG dan Sistem Pengendalian Manajemen : Peluang Pendidikan, Penelitian dan Pengabdian Masyarakat yang Terintegrasi.”  
Tanggal Kegiatan : 02 September 2023  
Penyelenggara : Fakultas Ekonomi dan Bisnis Universitas Katolik Soegijapratna (SCU)

Demikian surat tugas ini dibuat untuk segera dilaksanakan dengan penuh tanggung jawab.

Jakarta, 01 September 2023  
SEKOLAH TINGGI ILMU EKONOMI INDONESIA

  
Joko Bagjo Santoso, S.E., M.M.  
Wakil Ketua II



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



Kampus  
Merdeka  
INDONESIA JAYA



SOEGIJAPRANATA  
CATHOLIC UNIVERSITY



# E-Sertifikat

diberikan kepada

**NELLI NOVYARNI, SE., M.Si., Ak., CSRS., CSRA., CSP., C.NSP**

Sebagai : **P E S E R T A**

**5 SKP**

**ESG DAN SISTEM PENGENDALIAN MANAJEMEN:  
PELUANG PENDIDIKAN, PENELITIAN DAN  
PENGABDIAN MASYARAKAT YANG TERINTEGRASI**

**WEBINAR**

**Sabtu, 2 September 2023**



**Prof. Dr. Abdul Halim, MBA., Ak., CA.**

Ketua Umum Asosiasi Program Studi S2  
Akuntansi Indonesia (APSSAI)



**Drs. Theodorus Sudimin, MS**

Dekan Fakultas Ekonomi dan Bisnis  
Universitas Katolik Soegijapranata (SCU)

# MANAGEMENT CONTROL SYSTEM: SERVICE LEARNING AS AN INTEGRATED LEARNING, RESEARCH AND COMMUNITY SERVICE

**MONICA PALUPI MURNIATI**  
**FACULTY OF BUSINESS AND ECONOMIC**  
**SOEGIJAPRANATA CATHOLIC UNIVERSITY**

# Service Learning...

Service-learning as a type of experiential learning which provide for learner to enhance their understanding of concepts and theories in practical environment (Salam et.al, 2019)

The important points of service learning:

1. Learning
2. Community Service
3. Experience and Reflection

(Honnet and Poulsen, 1989; The National Society for Experiential Education, 1996; Bringle and Hetcher, 1996, 2006; Resch and Schrittmesser, 2023).

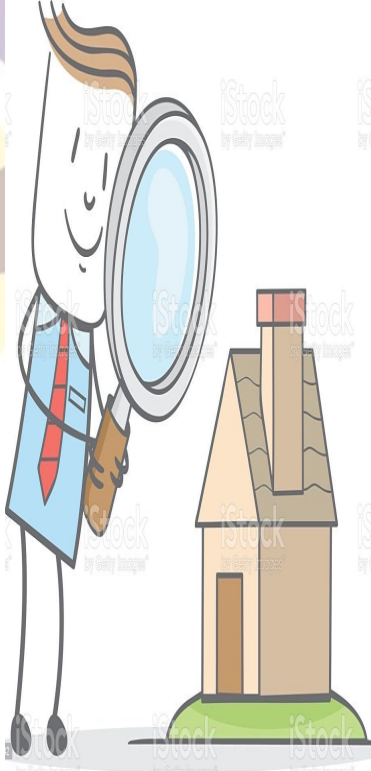
**Learning**



**Experience**



# Service Learning



Practice

Symptoms

Problem

Phenomenon



Understanding  
of theoretical  
knowledge  
through  
service  
experience in  
community

# Finding of Observation and Interview

1. Vision, Mission and Goal
2. Communication
3. Budgeting
4. Internal Control (Procedure, Database, Authorization etc.)
5. Motivation
6. Salary
7. Internalization of Value
8. Customer
9. Performance Measurement
10. Regulation

# Service Learning: An Experience

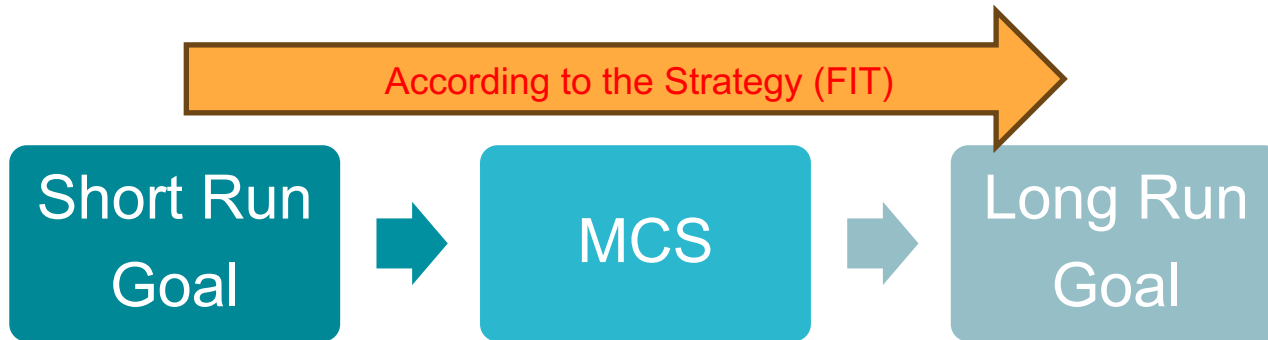
Observation  
and  
Cooperation



Offer the Unique  
Benefits for  
all participants

# Unique Offering...

## Management Control System



Anthony and Govindarajan (2007) ; Simons (1995, 1997); Kober et.al (2007); Tekavčič et.al (2008); Jukka (2023)



#### Control Environment:

1. Organization Characteristics
2. Organization Structure
3. Behavior of Individual

#### Control Process:

1. Strategic Planning
2. Budget
3. Performance Measurement

#### Control System:

1. Detector
2. Assesor
3. Effector
4. Communication Network

# MCS

## ANTHONY AND GOVINDARAJAN

Management Control are the processes and mechanisms **managers use to influence the behavior** and group towards the predetermined objectives and goals of organization.

### Belief Control

Formal systems used by top managers to define, communicate, and reinforce the basic values, purpose, and direction for the organization.

### Boundary Control

formal systems used by top managers to establish explicit limits and rules which must be respected.

Diagnostic Control formal feedback systems used to monitor organizational outcomes and correct deviations from preset standards of performance.

### Interactive Control

formal systems used by top managers to regularly and personally involve themselves in the decision activities of subordinates.

## MCS Simons

The formals, information based routine and procedures used by manager to maintain or alter patterns in organizational activities (Simons, 1994)

# Learning

1. Identification
2. Owner
3. Congruence
4. Communication
5. Understanding
6. Internalization
7. Goals
8. Organizational Structure
9. Strategy
10. Planning
11. Performance Measurement



Not all learning can be used as community service



# Research and Publication Opportunities

Special Characteristic of Non Profit Organization as an Opportunities of Research.

1. Absence of Target Profit (profit measure)
  - Focus on operational activity
  - Delays in anticipating development
2. Resource Limitation
  - Operational Revenue
  - Endowment
3. Governance – reliance on foundation
  - Leadership
  - Communication
  - Performance Measurement

# Research and Publication Opportunities

1. Qualitative and Quantitative Approach
2. Case Study and Publication (ex. SAGE Business Cases)
3. Monograph



**Thank You**