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Management control system and employee and institutional performance in the digital transition: A levers-of-control case study of BAPENDA Manado City

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ABSTRACT

Digital transformation in the public sector encourages government organizations to strengthen their Management Control System (MCS) in order to support improvements in employee and institutional performance. This study aims to analyze the implementation of the MCS at the Regional Revenue Agency (BAPENDA) of Manado City, its role in improving employee performance, and its impact on institutional performance, analyzed through Simons' (2000) Levers of Control framework. This research uses a qualitative approach with a case study method. Data were collected through interviews, observation, and documentation involving four informants, and analyzed using the interactive model of Miles and Huberman. The results show that the MCS is implemented through performance-target setting, task distribution, monitoring and evaluation, a reward-and-punishment mechanism, and the use of digital systems such as SILADEN, AARS, and SMARTGOV. The implementation of the MCS is associated with improvements in employee discipline, responsibility, productivity, motivation, and accountability. In addition, the implementation of the MCS coincided with a rise in Regional Original Revenue (PAD) achievement, from Rp202.83 billion in 2020 to Rp408.40 billion in 2024, as well as with improvements in service quality, transparency, and institutional supervision; because the study uses a single qualitative case design without a comparison baseline, this association should be read as suggestive rather than as proof that the MCS alone caused the PAD increase, given concurrent post-pandemic economic recovery and national tax-digitalization mandates over the same period. Although challenges remain in technology adaptation and in data management, particularly data-reconciliation processes across systems that are not yet fully real-time, overall, the MCS has supported improvements in both employee and institutional performance.

Keywords: management control system; employee performance; institutional performance; digital transformation; public sector; levers of control
JEL Classification: M40; M12

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1. Introduction

The public sector is the part of the economic system operating under the government or state institutions, whose purpose is to provide services to the wider community while maintaining transparency, public service, and accountability rather than pursuing profit. To deliver optimal services, public-sector organizations rely on a Management Control System (MCS)—a system used to help an organization work effectively and efficiently through stages such as activity planning, budgeting, program implementation, and performance evaluation, so that organizational goals can be achieved in a controlled and sustainable manner.

The achievement of organizational goals is inseparable from employee performance, since employees are directly involved in program implementation. The government seeks to improve employee performance, among other means through performance allowances (tunjangan kinerja), which are expected to enhance motivation, discipline, and productivity. However, the effectiveness of such allowances depends heavily on the MCS in place, because without proper arrangements they will not improve performance. At the institutional level, public-sector performance is measured through effectiveness, efficiency, and accountability, and good institutional performance is reflected in a healthy organizational culture and optimal public service.

The Regional Revenue Agency (Badan Pendapatan Daerah, BAPENDA) of Manado City is a government institution responsible for managing regional taxes and levies, and it plays a key role in generating Regional Original Revenue (Pendapatan Asli Daerah, PAD). Its management of PAD must be accountable and transparent, as mandated by Law No. 1 of 2022 on Financial Relations between the Central and Regional Governments, and further regulated at the local level by Manado City Regional Regulation No. 1 of 2024 on Regional Taxes and Levies and by Manado Mayoral Regulation No. 26 of 2024 on Regional Tax Collection Procedures. These regulations directly shape the workflows, procedures, and reporting mechanisms carried out by BAPENDA employees, and are therefore inseparable from the implementation of the MCS.

Before 2022, BAPENDA still processed data manually, which risked data inaccuracy, limited monitoring, and delayed information. A significant change began in 2022, when BAPENDA shifted from manual to digital systems—a transformation further encouraged by Government Regulation No. 35 of 2023, which requires regional governments to manage taxes in an orderly, efficient, and publicly accountable manner. However, the shift from manual to digital does not automatically guarantee improved employee and institutional performance, as challenges remain in employee adaptation to new systems, changing work patterns, and consistency in applying the MCS.

Theoretically, the MCS plays an important role in directing and controlling organizational performance. Performance measurement and control systems are used to ensure that organizational strategy can be implemented effectively (Simons, 2000), while employee performance is influenced by ability, motivation, and supportive work systems (Armstrong, 2022). Moreover, digitalization in the public sector emphasizes the importance of technology in enhancing organizational transparency and accountability (Prastowo and Saputro, 2025). Two studies are especially close comparators. Felício, Samagaio, and Rodrigues (2021) examined the adoption of management control systems across public-sector organizations and found a positive association between MCS adoption and organizational performance, but treated the MCS as a single aggregate measure rather than disaggregating it into distinct control mechanisms. Laoli and Ndraha (2022) examined the effect of the MCS on employee performance in an Indonesian setting and likewise reported a positive relationship, but did not situate their analysis within an active manual-to-digital system transition. Relatively few studies have examined the role of the MCS in the specific context of a manual-to-digital transition using a qualitative approach and Simons' (2000) four-lever framework as an analytical lens rather than a single aggregate MCS measure—a gap this study seeks to address, using an Indonesian local-government revenue-agency setting. Accordingly, this study aims to (1) describe how the MCS is implemented at BAPENDA, (2) analyze its role in improving employee performance, and (3) examine its impact on institutional performance, particularly within the context of the manual-to-digital transition.

2. Literature review

Management Control System

A Management Control System (MCS) is a set of processes used by management to ensure that organizational strategy is implemented effectively and that resources are used efficiently to achieve organizational goals (Anthony and Govindarajan, 2007). This study draws on Simons' (2000) Levers of Control framework, which comprises four levers: the diagnostic control system (translating organizational goals into measurable, evaluable targets), the boundary system (setting limits of authority and responsibility), the belief system (communicating core values), and the interactive control system (encouraging organizational learning and adaptation to environmental change). These levers provide a lens for interpreting how control is exercised within a public-sector revenue agency. The application of the Levers of Control framework has also been examined in the Indonesian context, including in a qualitative study of PT Pos Indonesia KCU Manado, which found that management control based on the Levers of Control framework was implemented and contributed to employee performance, although further improvement in control was still required (Ponto et al., 2023).

Beyond conceptual definitions, a small body of prior empirical work has examined how the MCS relates to performance outcomes. Felício et al. (2021) found that MCS adoption is positively associated with performance across a range of public-sector organizations, using a broad, aggregate measure of MCS practice. Laoli and Ndraha (2022) similarly found a positive effect of the MCS on employee performance in an Indonesian organizational setting, using a quantitative survey design. In a private-sector export context, Ramadhanti and Lisdiono (2026) showed that a package of MCS elements—planning, performance monitoring, reward and compensation, administrative, and cultural controls—jointly supports organizational performance, suggesting that MCS effects operate through multiple, complementary mechanisms rather than a single control lever. Collectively, these studies establish that MCS practices are positively associated with performance, but none examines this relationship using a disaggregated, lever-by-lever analytical lens during an active manual-to-digital system transition in a subnational government revenue agency—the specific gap this study addresses.

Employee performance

Employee performance refers to the work results achieved by employees in carrying out their duties, reflected in indicators such as discipline, responsibility, productivity, and the ability to adapt to work systems (Armstrong, 2022). Performance management involves systematic processes in alignment with organizational objectives (Aguinis, 2023). Continuous performance measurement and evaluation can improve employee discipline and work effectiveness, particularly when supported by clear targets and monitoring mechanisms.

Institutional performance

In public-sector organizations, institutional performance is assessed through effectiveness, efficiency, transparency, and accountability (Mardiasmo, 2021). Good institutional performance is reflected in the achievement of strategic targets, improved public-service quality, and the reliability of financial management, all of which are increasingly supported by digital transformation in the public sector. Institutional performance in local government is also closely tied to the alignment between performance-measurement systems and the information used for planning and reporting, since misalignment between these two functions can obscure whether institutional targets are genuinely being met (Khaeruddin & Aditiya, 2020).

Conceptual framework

Figure 1 summarizes the analytical model underlying this study. Simons' (2000) four Levers of Control—diagnostic, boundary, belief, and interactive—are treated as the mechanisms through which the MCS operates at BAPENDA. These levers are expected to jointly shape employee performance (discipline, responsibility, productivity, motivation, and accountability), which in turn is expected to contribute to institutional performance (effectiveness, efficiency, transparency, and accountability at the organizational level). This framework is exploratory rather than confirmatory: it orients the qualitative analysis in Section 4 and is later operationalized in Table 2, which maps specific empirical findings onto each lever.

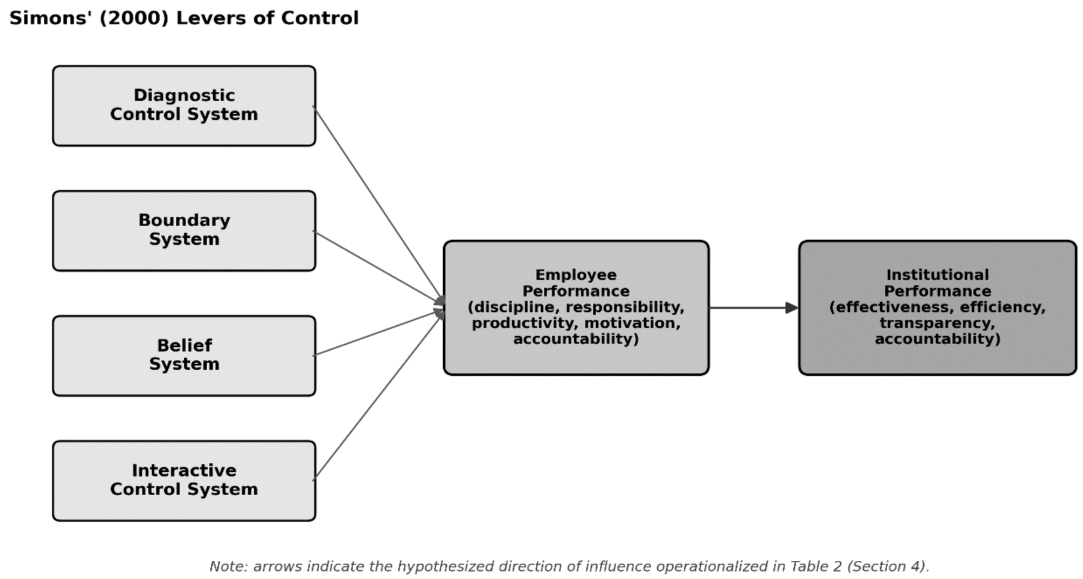

Figure 1. Conceptual framework: Levers of control, employee performance, and institutional performance

3. Research method

This study uses a qualitative approach with a case study method. According to Sugiyono (2022), qualitative research examines objects under natural conditions, with the researcher as the key instrument, data collection through triangulation, and inductive data analysis. This approach was chosen because the study aims to understand in depth how the MCS is implemented in a public-sector organization, its role in shaping employee performance, and its impact on institutional performance.

The research was conducted at BAPENDA of Manado City, located on Jl. Piere Tendean, Sario Tumpaan, Sario District, Manado City, North Sulawesi, over a fieldwork period in May 2026. The study uses both primary data—obtained through in-depth interviews with the leadership and employees directly involved in performance planning, implementation, and evaluation—and secondary data, such as institutional performance reports, budget-realization reports, standard operating procedures, and internal regulations. Data were collected through in-depth interviews, direct observation of daily work processes and digital-system use, review of the documents listed above, and a literature review. Four informants were interviewed, as presented in Table 1. Informants were selected purposively on the criterion that they hold direct responsibility for performance planning, monitoring, or system administration within BAPENDA: the Head of Agency (overall strategic direction and accountability for institutional targets), the Head of the General Affairs and Personnel Sub-Division (employee performance administration and the reward-and-punishment mechanism), the Head of the Tax and Levy Services Division (day-to-day target implementation and taxpayer-facing service delivery), and the Head of the Bookkeeping, Reporting, and Information Technology Division (digital-system operation and performance reporting). Interviews continued until responses across informants converged on the same recurring themes—target-setting, monitoring and evaluation, reward and punishment, and digital-system use—with no substantively new themes emerging in the final interviews, indicating that data saturation was reached within this four-informant, single-institution design.

Table 1. Research informants

No	Name	Position
1	JM	Head of Agency
2	MV	Head of General Affairs and Personnel Sub-Division
3	RR	Head of Tax and Levy Services Division
4	LG	Head of Bookkeeping, Reporting, and Information Technology Division

Source: Processed field data, 2026

Data were analyzed using the interactive analysis model of Miles and Huberman (Miles, Huberman, & Saldaña, 2014; as applied in Sugiyono, 2022), consisting of data collection, data reduction (grouping data into themes such as planning and target setting, control mechanisms, performance evaluation, and impacts on employee and institutional performance), data display, analysis, and conclusion drawing. To ensure validity, findings were triangulated across interviews, observation, and documentation; illustrative examples of this triangulation in practice are presented in Section 4. All four informants were briefed on the purpose of the study and gave informed consent to be identified by their official name and position, consistent with their public accountability roles as institutional officials of BAPENDA.

4. Result and discussion

Implementation of the MCS at BAPENDA

The results show that the MCS at BAPENDA is implemented through performance-target setting, tiered task distribution, monitoring and evaluation, a reward-and-punishment mechanism, and digital systems, specifically SILADEN (Sistem Informasi Layanan Pendapatan Daerah / Regional Revenue Service Information System), AARS (the agency's automated revenue-accounting and reporting system), SMARTGOV (the city's integrated e-government service platform), and, in the reward-and-punishment mechanism, TPP (Tambahan Penghasilan Pegawai / Additional Employee Income allowance). This finding is consistent with Kumendong et al. (2022), who found that the implementation and evaluation of MCS are closely related to performance management. This finding is also in line with Rugian et al. (2021), who found that the MCS at Bank SulutGo Bitung was adequately implemented through management control elements identified through qualitative interviews and documentation. According to the Head of the Tax and Levy Services Division, performance targets are set systematically based on the Strategic Plan (Renstra) and Work Plan (Renja) and on an analysis of the previous years' regional-tax potential; organizational targets are first set at the institutional level, then cascaded down to each division and to individual employees according to their duties and responsibilities, with monthly targets further broken down into daily targets to ensure timely completion of work. Table 2 maps the key findings on MCS implementation to Simons' Levers of Control.

Table 2. MCS implementation at BAPENDA mapped to the levers of control

Finding	Control Lever / Theory	Analysis
PAD targets are set from tax potential, prior-year realization, Renstra, and Renja, then cascaded to divisions and individuals.	Diagnostic Control System (Simons, 2000)	Organizational goals are translated into clear operational targets for each work unit and employee.
Control is exercised hierarchically, from the Head of Agency down to each division, with clearly defined duties.	Boundary System (Simons, 2000)	Clear task division reduces overlap and clarifies authority and responsibility, improving control effectiveness.
Monitoring uses daily reports (Google Form, SILADEN), monthly reports, and quarterly, semester, and annual evaluations.	MCS monitoring and evaluation (Anthony and Govindarajan, 2007)	Continuous monitoring lets leaders track progress and take corrective action when deviations occur.

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Finding	Control Lever / Theory	Analysis
BAPENDA uses SMARTGOV, SILADEN, AARS, and electronic payment channels.	Information system as an MCS component	Digitalization improves information speed, data accuracy, and the ease of monitoring and evaluation.
Employees who meet targets receive incentives; disciplinary violations reduce TPP and incentives.	Reward and punishment (Anthony and Govindarajan, 2007)	Reward and punishment act as effective behavioral-control instruments that motivate goal-consistent work.
Employees receive coaching, application training, and must study the latest tax regulations.	Interactive Control System (Simons, 2000)	Competence development helps employees master regulations and technology and perform their duties more effectively.

Source: Processed interview and observation data, 2026

The role of the MCS in improving employee performance

The implementation of the MCS plays an important role in improving employee performance across several dimensions, consistent with previous evidence that management control systems are positively associated with employee performance (Setyawan et al., 2023). The daily reporting obligation via Google Form and SILADEN, together with regular evaluation, encourages employees to work more disciplined, since every activity can be monitored and accounted for. This account was triangulated with documentation and observation: the SILADEN and SMARTGOV reporting logs reviewed during fieldwork showed daily entries corresponding to the reporting obligation described by informants, and direct observation of work practices confirmed that employees followed the applicable service standards and tax-service SOP rather than relying on interview claims alone. Clear targets and task division strengthen employees' sense of responsibility by helping them understand their roles, while consistent daily monitoring drives them to complete data collection, billing, and taxpayer services on time, thereby raising productivity. The reward-and-punishment mechanism—incentives for high performers and TPP deductions for disciplinary violations—fosters motivation and a more responsible work culture; the Head of the General Affairs and Personnel Sub-Division indicated that this mechanism has visibly strengthened employees' motivation to meet their targets. Finally, the use of digital applications improves accountability, because every work activity leaves a verifiable digital record, while continuous training strengthens employees' ability to adapt to technology.

The impact of the MCS on institutional performance

At the institutional level, the implementation of the MCS coincided with improvements in BAPENDA's institutional performance, consistent with Lumbansiantar et al. (2025) who emphasize the role of MCS in strengthening organizational effectiveness, efficiency, and employee productivity. The diagnostic control function—through revenue targets, performance indicators, and periodic evaluation—effectively directs the organization toward its strategic goals, consistent with Khaeruddin and Aditiya (2020) who found that the implementation of performance

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measurement systems in local government needs to ensure alignment between planning and reporting information. This finding is also consistent with Ramadhanti and Lisdiono (2026) who demonstrate how a MCS package can support organizational performance through planning, performance monitoring, reward and compensation, administrative, and cultural controls.

The digitalization through AARS, SMARTGOV, and SILADEN improves the efficiency and quality of tax services, while fully non-cash transactions enhance transparency and accountability by making activities traceable and easier to audit (Grancho and Lagura, 2025). According to informants, BAPENDA's digitalization and revenue-management efforts were externally recognized over the observation period: the agency was ranked first among Digital Cities in North Sulawesi Province in 2024, ranked third in 2025, and received the Creative Financing award in 2026. The trend in PAD realization is presented in Table 3.

Table 3. PAD realization and annual increase, 2020–2024

Year	PAD Realization (Rp)	Increase (Rp)
2020	202,828,651,861	—
2021	243,735,916,030	40,907,264,169
2022	323,470,625,077	79,734,709,047
2023	374,211,900,658	50,741,275,581
2024	408,402,376,036	34,190,475,378

Source: BAPENDA Manado Strategic Plan (Renstra), processed, 2026

Table 3 shows that PAD realization increased consistently over the observation period, from Rp202.83 billion in 2020 to Rp408.40 billion in 2024. This upward trend coincided with continuously improving institutional performance and with the MCS and digital systems that ease employees' work and facilitate taxpayer compliance; informants attributed part of the increase to these control mechanisms. However, this qualitative single-case design cannot rule out an important competing explanation: 2020 was a COVID-19 pandemic year in which regional revenue nationwide was suppressed, so a substantial share of the subsequent rise plausibly reflects post-pandemic economic recovery and the nationally mandated tax-digitalization program under Government Regulation No. 35 of 2023, rather than BAPENDA's MCS specifically. The PAD trend should therefore be read as an association that coincides with, and according to informants is partly attributable to, the MCS, rather than as evidence that the MCS alone caused the increase. Nonetheless, some inhibiting factors remain. Certain employees still show limited digital-system proficiency, pointing to the need for continued training to strengthen their skills. In addition, informants identified a data-management challenge: the reconciliation of data across SILADEN, AARS, and SMARTGOV is not yet fully real-time, which can create short-term discrepancies between systems before records are synchronized, alongside operational-facility constraints and ordinary human-resource factors such as staff leave and illness.

Discussion

Overall, the findings confirm that the MCS at BAPENDA operates through the interplay of Simons' (2000) levers of control: the diagnostic and boundary systems direct resources and clarify responsibilities, while the interactive control system supports learning and adaptation during the manual-to-digital transition. Consistent with Armstrong (2022), continuous measurement and evaluation strengthen employee discipline and productivity, and consistent with Prastowo and Saputro (2025) digitalization enhances transparency and accountability. These results align with prior studies (e.g., Felício et al., 2021; Laoli and Ndraha, 2022) reporting a positive association between MCS adoption and performance in public-sector organizations. Where Felício et al. (2021) treat the MCS as a single aggregate measure across a broad cross-section of public-sector organizations, and Laoli and Ndraha (2022) examine its effect on employee performance in a stable operating environment, this study extends both by disaggregating the MCS into Simons' four distinct levers and tracing how each operates specifically during an active manual-to-digital system transition in a subnational Indonesian revenue agency—showing, in particular, that the interactive control lever (coaching, training, and mandated engagement with evolving tax regulations) plays a distinct, transition-specific role that is less salient in the stable-environment settings these prior studies examine.

5. Conclusion

Three conclusions can be drawn from this study. First, the MCS at BAPENDA of Manado City is implemented through performance-target planning, task distribution based on the organizational structure, clear monitoring and evaluation, a reward-and-punishment mechanism, and digital systems such as SILADEN, AARS, and SMARTGOV, which enable more orderly and transparent services and help leaders control activities in line with the strategic plan. Second, the MCS plays an important role in improving employee performance in terms of discipline, responsibility, productivity, motivation, accountability, and adaptation to digital systems. Third, its implementation coincided with improved institutional performance—rising PAD achievement (which informants partly attributed to the MCS, alongside concurrent post-pandemic recovery and national digitalization mandates), improved service quality, and greater transparency and accountability, with the non-cash payment system strengthening supervision and reducing fraud and illegal levies. Theoretically, this case extends Simons' (2000) Levers of Control framework by showing that the four levers operate differently during an active manual-to-digital transition than in the stable environments in which the framework is more commonly applied: the interactive control lever—normally associated with open-ended organizational learning and strategic renewal—here takes a more directive, adaptation-focused form, as coaching, application training, and mandated engagement with evolving tax regulations function primarily to build employees' capacity to operate new digital systems rather than to surface emergent strategic uncertainties. This suggests that in public-sector, transition-specific contexts, the interactive lever functions as much as a capability-building mechanism as a strategic-learning one, a distinction the original framework does not emphasize.

This study recommends that BAPENDA continue strengthening the effectiveness of its MCS through ongoing employee-competence development in information technology and through regular maintenance and improved data integration of systems such as SILADEN, AARS, and SMARTGOV, including additional control mechanisms during system disruptions, while leaders sustain consistent, objective monitoring, evaluation, and reward-and-punishment practices. The study has two main limitations: it relies on a single institution with four informants, so findings should be generalized with caution; and, more consequentially, its qualitative single-case design cannot isolate the MCS's specific contribution to PAD growth from concurrent external factors—particularly post-pandemic economic recovery and nationally mandated tax-digitalization programs over the same 2020–2024 period—so the reported association between the MCS and PAD growth should be read as suggestive rather than causal. Future research could apply a comparative or longitudinal design across multiple government agencies to help isolate the MCS's distinct contribution, and further examine the relationships among digitalization, human-resource competence, organizational culture, and institutional performance in other government agencies.

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