



# Deconstructing Management Control Systems: A Cultural and Binary Opposition Analysis

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**Abstract** This research aims to deconstruct the Management Control System (MCS) concept using the cultural framework of Catur Purusa Artha (CPA) in Hindu philosophy. Balinese people believe that culture is always inherent in all their activities. Adopting a postmodern paradigm and a binary opposition synergy methodology inspired by Lyotard's perspective, the study produces a CPA-based Management Control concept, which consists of four parts. In the first part, the Dharma element finds a sense of family, open management, and communication, which are synergized with the Standard Operational Procedures (SOP). In the second part of the Artha element, there is fairness and efforts concerning employee performance measures and work plans, budgets, and expenditures. The third part contains various desires in the Kama element, expressed as integrity, empathy, and trust in synergy with implementation. The final part is the estuary of the goal, namely honesty and a sense of belonging from the elements of Moksa, which is a synergy of reporting, supervision, and audit.

**Keywords:** Culture, Binary opposition synergy, Communication, Management accounting, Hindu philosophy

## 1. Introduction

Culture, as an intrinsic influencer, plays a fundamental role in shaping the contours of the Management Control Systems (MCS) concept. The MCS concept has been present since global competition in the 1980s, related to the revolution triggered by new practices introduced by Japan and technological developments (Barros & Ferreira, 2019). This transformation also has implications for accounting practices and management control, which now have a different role. Previously, standardization and control of production activities was the main role of management accounting. This system contributes primarily to flexibility and autonomy (Barros & Ferreira, 2019). Moving on from the fact that there is debate about the function of MCS, namely as a monitoring function and an empowerment function in a company's competitive advantage, it is a topic that continues to be discussed academically, both through literature reviews and empirical evidence (Langfield-Smith, 2007; Tessier & Otley, 2012).

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Financial institutions are companies that have the highest level of risk. There are several criticisms regarding implementing existing MCS, especially in banking institutions. The organizational structure of banks that use pyramid-shaped MCS has a detrimental impact on business development (Haileleul, 2021). Research conducted by Graff and Borgström (2020) on commercial banks in Sweden states that there is still a lack of understanding and awareness of the positive aspects of integrating control systems. Ullah and Ahmad's (2019) research, which focuses on Pakistan's banking sector, raises the opinion that the world financial crisis results from poor MCS. Research conducted by Akinbowale et al. (2021) also states that the MCS in several banks worldwide is in danger due to high financing costs. The increasing use of inappropriate MCS can cause employee dysfunction, negating productivity and efficiency (Akinola & Okundalaiye, 2022). The banking world requires a logical information system and structure provided by an established MCS (Susanto & Meiryani, 2019). One of the important mechanisms in MCS is culture, followed by clear values, beliefs, and norms (Dollija et al., 2020). Alsharari and Lasyoud (2019) also believe that external factors in management accounting, such as culture, are a form of change.

Several traditional banking institutions in Indonesia still need to be questioned regarding the Management Control System used. Countries that have experienced colonialism have a "colonial legacy", which causes a strong cultural influence, even influencing the accounting system adopted (Albuquerque et al., 2023). The communication involved will influence colonization in Indonesia. There are two types of communication: external communication aimed at actors in the business environment and internal communication or organizational communication aimed at employees (Akan et al., 2016). Communication is also a strategic control tool for building trust, reputation, and relationships (Baraibar-Diez et al., 2017). The existence of MCS, such as planning, budgeting, and evaluation, will only work with good communication (Paudel et al., 2021).

Traditional banking institutions greatly influence economic progress in developing countries, even though they have different characteristics. The fundamental differences can be seen in the service coverage of each financial institution, distribution of profits, objectives of formation, and the legal basis underlying them (Dewi, 2021). However, there needs to be an adequate MCS structure that can be applied to traditional banking institutions and the things that might influence them. In the past five years, just a few research studies have considered organizational culture's influence on MCS, especially in traditional financial institutions. In fact, within a banking institution, three things must be strengthened: people, management, and spirituality. Spirituality is an integral aspect of human connection to both the divine and the world, rooted in culture (Nursanty et al., 2021).

The Balinese ethnic group, although a minority in Indonesia, continues to demonstrate remarkable solidarity and resilience. The main supporting factor for this minority group to have these characteristics is their hard work for economic improvement (Firman et al., 2023). One is by maintaining and continuing to believe in the culture and spiritual elements they believe in. Besides God, belief also involves individual relationships with others and the world. Spirituality is also often associated with the search for identity and the meaning of life. Humans begin their lives as managers of social conditions within themselves. According to the Vedas, this guidance is a staged process of an idea or goal whose boundaries have been set in Hindu philosophy (Putra, 2017). Pancadana and Parwata (2013) used the concept in the teachings of Catur Purusa Artha (CPA) as the basis for traditional banking institution operations. Hindu society believes that traditional organization activities must be based on goodness or Dharma, which leads to benefits called Artha. The benefits obtained will be able to fulfill the people's desires or Kama so that when the desires or Kama have been fulfilled, Moksa is the embodiment of happiness and prosperity (Adiputra & Sujana, 2021). Resolving business risks in traditional banking institutions in Bali often uses a two-way approach and communication between employees and customers.

The target of this research is not only to understand phenomena and criticize a theory but also to deconstruct established theories to create a more humanistic MCS-based culture. The existence of global (MCS) and local (culture, particularly CPA) concepts in the phenomena makes researchers aware of binary opposition in this life. This binary opposition calls for a synergy to bring culture to life, bridging the gap between the global and local concepts. It is interesting to know more deeply that binary opposition is not always about something opposite (Triuwono, 2023). Eriyanto (2013) states that

anthropologists then use the idea of binary opposition to analyze stories and cultural phenomena. Binary opposition synergy builds science by synergizing two opposing poles (Triyuwono, 2012). It cannot be denied that a binary opposition in the concepts of global and local exists in traditional banking institutions. These two things must be synergized so that science can be brought to life with a slight narrative identified with the existence of culture itself (Nugrahanti, 2016). Nothing is the core; nothing is the limit. Organizations should only sometimes aim to avoid small things, such as culture, but strive for culture to be brought to life (Lyotard et al., 1984).

This research is important to carry out because first, traditional banking institutions are community empowerment institutions (Ardyani & Suarmanayasa, 2021; Kurniasari, 2022; Ramantha et al., 2018) have functions that are in line with MCS, one of whose functions is also an empowerment tool (Efferin & Hutomo, 2021; Hasyim et al., 2021). Second, MCS is related to institutional theory, which states that to survive, an organization must convince the public or society that the organization is a legitimate entity and worthy of support (Ramadhan & Arza, 2021). It becomes clear here that MCS is an important part of maintaining the existence of traditional banking institutions, which must gain legitimacy from the community. Third, modern MCS is built from the assumption that humans are rational creatures, such as agency theory. The consequence is that the agent will try to present the best possible financial performance in front of the principal, regardless of how it is achieved. Such practices encourage the emergence of creative accounting (Soeherman, 2017). The larger a business, especially one that has full legitimacy by society, requires more intensive control. Likewise, traditional banking institutions that rely on cash as "raw material" really need control so that there is a guarantee that customer money and assets owned by the organization are safe, their reports can be trusted, and their performance is getting better (Ardyani & Suarmanayasa, 2021).

## 2. Theoretical Framework

Culture, deeply ingrained in society, plays a pivotal role in the formation and legitimacy of Management Control Systems (MCS) within organizations. In the contemporary era, the concept of legitimacy through MCS finds its roots in institutional theory, which has significantly influenced research across diverse social sciences, including economics, sociology, political science, organizational theory, public administration, and accounting (Scapens & Varoutsas, 2010). The thought underlying this theory is the idea that to survive, an organization must be able to convince the public or society that the organization is a legitimate entity and worthy of support (Pradita et al., 2019).

Contemporary society can be characterized by fundamental conflicts that will produce radical changes through political and economic crises (Suhardi, 2017). Based on differences that give rise to conflict, it is deemed necessary to look at the social structure from a realist perspective to try to find radical change and emancipation which emphasizes structural conflict, forms of domination, opposition, and the elimination of something that should not exist (Rini, 2022). The concepts of global and local cannot be separated, like a binary opposition synergy.

Complexity theory is a theory related to binary opposition synergy. Humanity in the 21st century is experiencing a 'crisis' that requires it to continue taking action due to radical change (Byrne & Callaghan, 2023). This theory was born from social science; humans are social creatures who always communicate. Organizations live in a social context that has beliefs about the reality they believe in (Bustamante-Ubilla & Arenas-Torres, 2022). Society creates attachment dependency with its characteristics (Short, 2004). Over the last few decades, researchers have used complexity theory to analyze many aspects of business, including communication and organizational management (Anderson et al., 1999). This theory also explains that simple deterministic functions can give rise to complex and unpredictable behavior but still have underlying regularities (Barker & Dawkins, 2020). Modernity or radical change should maintain local communities' habits, culture, and locality. Local and global concepts should work together and work side by side without eliminating either.

Each word has no meaning in itself. Each word will only be meaningful because other words have the opposite meaning (Dwifatma, 2018). In the binary system, there are only two signs or words that have meaning if each is in opposition to the other. In getting to know the world and life, a person compares them with each other and notices their similarities and differences. In connection with this, concepts

with opposite meanings arise in the human mind. Binary oppositions are a universal tool for understanding the world (Iskakbekovna & Rezhepovich, 2023). The absence of others determines their existence. However, binary opposition is a product of culture, meaning the situation is a social deconstruction (Susilastri, 2019). Accounting is a complex reality. To be able to understand complex reality cannot be done with an approach that is limited to a physical orientation (Hartono, 2016). Business entities discussed in accounting cannot be said to survive and grow by "feeding" and "nurturing" "others". The step that can be taken is to combine conflicting characteristics (binary opposition) into one whole (Triyuwono, 2003)—egoistic with altruistic, materialistic with spiritual, rational with intuitive, impersonal with personal, quantitative with qualitative, standardization with proliferation, global with local.

The synergy of binary opposition is related to Lyotard's thought, which developed after seeing the reality of the failure of modernity, the loss of attractiveness of the struggle for socialism, the collapse of communism, and modernity in a fragmented ideal unity (Nugrahanti, 2016). Scientific knowledge cannot represent the whole of science. There is always a habit of facing competition and conflict, which, if simplified, Lyotard calls "narrative" (Lyotard et al., 1984). The big narrative in this research is the Management Control System, and the small narrative is the existence of culture, namely a Hindu belief called Catur Purusa Artha (CPA). CPA is one of the four goals of life for Hindus. Through the four principles in CPA, Dharma, Artha, and Kama, Hindus achieve their life goal, namely Moksha. The process of managing life includes how guidance is obtained, implemented, and finally implemented in society, which, according to the Vedas, is a goal whose boundaries have been set in Hindu philosophy (Putra, 2017). The first part is Dharma, the true virtue or obligation that is the basis of human actions (Sudarsana, 2019). Second, Artha is synonymous with property and assets (Dharmawan, 2020). Assets are obtained to fulfill the third part, namely Kama, which is the desire to provide satisfaction or prosperity in life (Darmayasa & Aneswari, 2019). The final part is Moksha, namely the achievement of happiness when someone realizes that everything in the universe is a form of synergy of binary opposition and unity (Darmayasa & Aneswari, 2019).

Within this intricate fabric, the evolution of MCS in the Western world commenced in 1965 with Robert Anthony's book "Planning and Control Systems: A Framework for Analysis", which marked the advent of management control systems in Western organizations (Murhaban & Adnan, 2020). An explanation of MCS offered by Otley also emphasizes that modern MCS is built based on contingency theory (Otley, 1980). Research on MCS has always been linked to contingency theory and how various contingent factors influence MCS design (Otley, 2016). Contingency theory, in principle, originates from organizational theory and is then implemented in Management Accounting. This theory assumes that organizational structure depends on environmental factors such as technology, level of decentralization, external environment, company size, strategy, and culture (Pavlatos, 2021). In simple terms, the design and use of MCS depend on the organizational context. However, the application of contingency theory in MCS mostly uses a static, reductionist approach, thereby limiting organizational understanding of the dynamic nature and control within different organizations (Martin, 2020).

MCS is also defined by Anthony in Langfield-Smith (1997) as a process in which managers believe that resources have been obtained and used effectively and efficiently in achieving organizational goals. The exact definition of MCS was also conveyed by Simons (1987). MCS is seen as formal procedures and systems that use information to achieve or change various organizational activity patterns. Simon created the MCS concept within the Lever of Control (LoC) framework (Simons, 1987, 1990, 1994), a form of dynamic capability that can be utilized to realize competitive advantage. The LoC framework also explicitly only uses the manager's perspective to manage control in the company. Employees are only considered passive actors (Tessier & Otley, 2012). A company should be able to use four LoC levers that function together for control under the right conditions to carry out strategies effectively (Hermawan et al., 2021). Euske and Riccaboni (1999) state that the Management Control System (MCS) has a broad meaning: the system in the social, cultural, political, and economic environment used by management to control behavior.

Researchers from various countries have tried to build indigenous paradigms and methodologies rooted in indigenous communities to uphold justice and sovereignty and determine their destiny (Bishop, 2011;



Gibson, 2000; Hauriasi & Davey, 2009). Triyuwono (2010) states that both a realist and a nominalist have a partial view of the complete reality. Some habits create the behavior of Indonesian society. Chodjim (2016) states that this behavior was born from the womb of the cultures that exist in Indonesia so that it becomes the basis for the people of the Indonesian nation and state in living their real daily lives. Culture and religion are invisible things, but the manifestation of the values contained in culture can be felt through the manifestation of the actions of the owner or adherent of that culture (Darmayasa Se & Aneswari, 2019).

To determine success and sustainable development, companies must have good systems and a quality workforce (Ningrum et al., 2017). Economic globalization has brought problems to companies that do not have a good management control system structure, so they will likely be marginalized (Murhaban & Adnan, 2020). The MCS concepts provided by several experts in the previous section support each other in the planning, execution evaluation, and monitoring processes of the organization. The whole concept leads to one big goal, namely how management can manage the organization through control tools so that the vision and mission are achieved, including ensuring the organization has a competitive advantage (Radianto, 2021)

There is a view and debate that the existing MCS, especially in financial institutions in developing countries, can still not achieve goal congruence. There is no direct way or further explanation regarding the appropriate MCS elements that guarantee success in implementing company strategy. Indonesia is still steeped in traditions, culture, and the dominant role of religion, so MCS has not yet been formed to provide comprehensive direction to the company's goals without losing the local community's identity. Traditional banking institutions are research sites with the same function as MCS, namely empowerment. The legitimacy of conventional banking institutions as support for village communities is so great that it requires MCS to be implemented in traditional banking institutions. This article attempts to raise the influence of culture on MCS and deconstruct MCS in traditional banking institutions. In the future, this research can reflect the importance of control systems in traditional banking institutions. This is intended so that everything that results from a weak control system of financial institutions does not happen in the future. Furthermore, it can solve problems due to the unclear form of control systems in traditional banking institutions so far.

### 3. Methodology

#### 3.1. Participants and Setting

This research was conducted at one of the traditional banking institutions in Bali. This banking institution was chosen as a research site because this institution continues to use the original culture of the local community to carry out business activities. They do not have skyrocketing assets but can still provide for their community. For them, high assets are not a determining factor in a person's prosperity. The informants selected in this research are in Table 1

**Table 1**  
*Codification of Informant*

No	Informant (Age)	Position	Educational Background
1	Mr. A (51)	The supervisor of traditional banking institution	Head of the traditional banking institution
2	Mr. S (50)	The head of the credit division	Head division of traditional banking institution
3	Mr. C (67)	The controller of traditional banking institution	Observer of traditional banking institution Was the head of the Bureau for the Economy and Development Was the Head of the Community Empowerment and Village Administration Agency Was the Head of the Bali Provincial Bappeda
4	Mrs. N (43)	An employee of the traditional banking institution	Contemporary society

### 3.2. Instrument

In-depth interviews addressed to designated informants are very important to explore cognitive and evaluative aspects, ideologies, motivations, or reasons for acting from various actors involved in activities at the research site. In order to better direct the course of in-depth interviews, an interview guide was prepared that refers to searching for information to answer research problems. Information obtained through in-depth interviews was recorded manually using a recording device with the informant's consent. Recording results was very important to maintain the data's validity and strengthen arguments in writing qualitative research. Another data collection technique was participant observation. That is, researchers came directly to the field to know the activities carried out by residents from 2021 to early 2023.

As Yin (1994) stated, what has been done by an organization or society can be traced using traces, namely documents and archival records. Documents included (1) letters and official announcements for 2021-2023, (2) meeting conclusions, (3) administrative documents (Financial Report of traditional financial institutions in Bali for 2018-2022, Development Report for traditional financial institutions in Bali for 2018-2022, Work Plan, Income and Expenditure Budget Plan for traditional financial institutions in Bali in 2018-2022 and village government regulations in 2021, and (4) new clippings and other articles appearing in the mass media regarding the existence of research sites in 2018-2023. Archive records included (1) service records (number of customers served in 2018-2022), (2) organizational records (organizational charts and budgets for 2018-2022), (3) maps and charts of geographical characteristics, and (4) survey data such as census data on the number of population in 2018-2022.

### 3.3. Procedure

#### 3.3.1. Data Collection

This research uses a qualitative methodology referring to Hanif's (2017) research. The research questions were answered using the binary opposition synergy method, a postmodern paradigm (Triuwono, 2003, 2012). The researchers embarked on a unique journey, intertwining MCS with the rich tapestry of Balinese culture encapsulated within the concept of Hinduism, known as CPA. The data or information needed in this research was collected using several data collection techniques, namely in-depth interviews, participant observation, and document study. Based on theory and insight, researchers asked questions and analyzed and finally deconstructed objects scientifically (Purwanti et al., 2015).

The researchers used culture, named CPA (human life goals), to analyze informant behavior in MCS practice. In the MCS measurement, we formulated a transcendental and hierarchical unity of the Hindu cultural concept, namely CPA. Next, created a synergy in the form of a narrative to serve as an analytical frame sourced from several SPM and CPA concept literature. The description that had been formed was derived into research questions. Relevant results were attached to the manuscript, considering the cultural concept as the highlight of this research. The informant's character was reflected in his behavior, as seen from his facial expressions, words, and actions during the observation. Based on the results of observations, conclusions were drawn on how CPA reflects the behavior of informants in developing a new MCS concept.

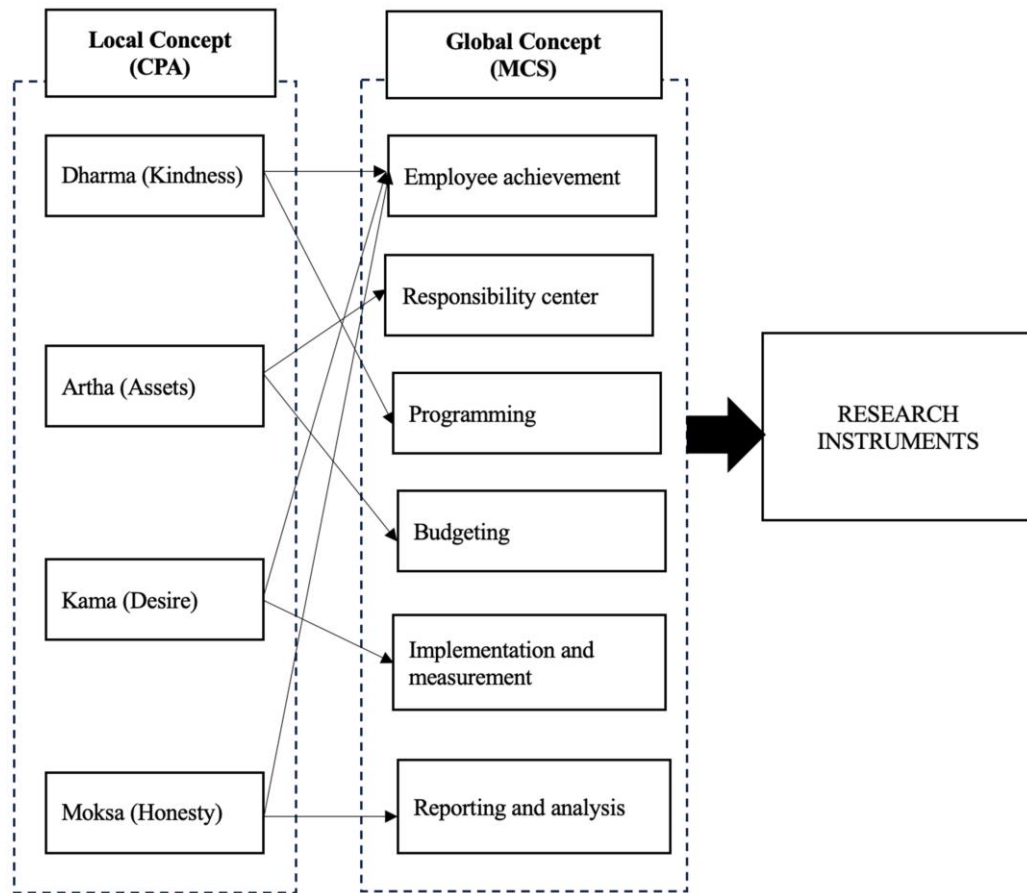
#### 3.3.2. Data Analysis

In this research, we identified the secular elements in forming the theory and practice of MCS measurement in traditional banking institutions through a diachronic-synchronic study, carrying out the understanding process contained in the MCS measurement study in traditional banking institutions which led to the emergence of elements of secularism.

In our methodology, we comprehensively explored the Hindu concept of Catur Purusa Artha through various sources. This involved formulating a transcendent and hierarchical framework to measure its relevance within traditional banking institutions while concurrently constructing a narrative informed by a range of MCS and CPA literature. The narrative that has been formed was reduced to questions

(research instruments). The analysis-synthesis and reflection techniques used in this research by the meaning contained in the four parts of CPA were synergized with MCS regarding structure and process. Figure 1 is a picture of the synergy of the MCS structure in the CPA analysis frame.

**Figure 1**  
*Theoretical Synergy between Local and Global Concepts*



After creating a picture of the synergy between global and local concepts from the original culture of the Balinese people, we derived the synergy based on a theoretical basis into the form of a research instrument. This instrument will later be taken to the research site to be used directly as a basis for forming a culture-based MCS concept. Our research instruments are packaged in Table 2.

**Table 2**  
*Research’s Instrument Based on Culture as an Analysis Frame*

Instrument	Culture’s Concept
1. Talking about the vision and mission in the organization, formulated, ratified, and the benefits of the existence of the vision and mission 2. Employee involvement in program preparation and those who have the most substantial influence in the organization.	Dharma
1. The existence of benchmarks for budget deviations as well as accountability and transparency to the public 2. Feelings when receiving wages and bonuses, adequacy, and perceived benefits.	Artha
1. Interaction at work, regarding how employees can help each other and measure their achievements	Kama

2. Resolving problems at work and desires that have not been or have been fulfilled while being part of the organization	
1. Alignment of assumptions, ideas, and two-way communication within the organization to produce reports whose credibility is trusted 2. The benefits of the organization's existence in society	Moksa

The narrative that had been formed was reduced to questions (research instruments). Furthermore, we created a manuscript from the approach that had been taken and copied the entire interview results. Relevant results were attached to the manuscript and classified into three parts: original interview pieces, main themes, and the main points. The final process was dissemination, namely making the integration formula into forming the MCS concept in traditional banking institutions through a postulate or theory and system that will be implemented with situational-conditional considerations.

#### 4. Results

The synergy of the conventional MCS concept with CPA produces a more humanistic MCS, which in the future can make traditional banking institutions maintain their main objective, namely as an institution for empowering traditional villages to improve village manners. Even though deconstruction is carried out, MCS will always be linked to a strong structure and followed by an inclusive process under the village and local community, both in terms of management and supervision, which must still be carried out. It is important to emphasize that the control system does not restrain an organization. Traditional banking institutions, as previously known, have a loose legal basis, allowing for abuse of legitimacy and agency conflicts. The resulting MCS deconstruction will still be related to managing how traditional banking institutions can progress and survive. A summary of our interview manuscript can be seen in Table 3.

**Table 3**  
*Manuscript of Informant*

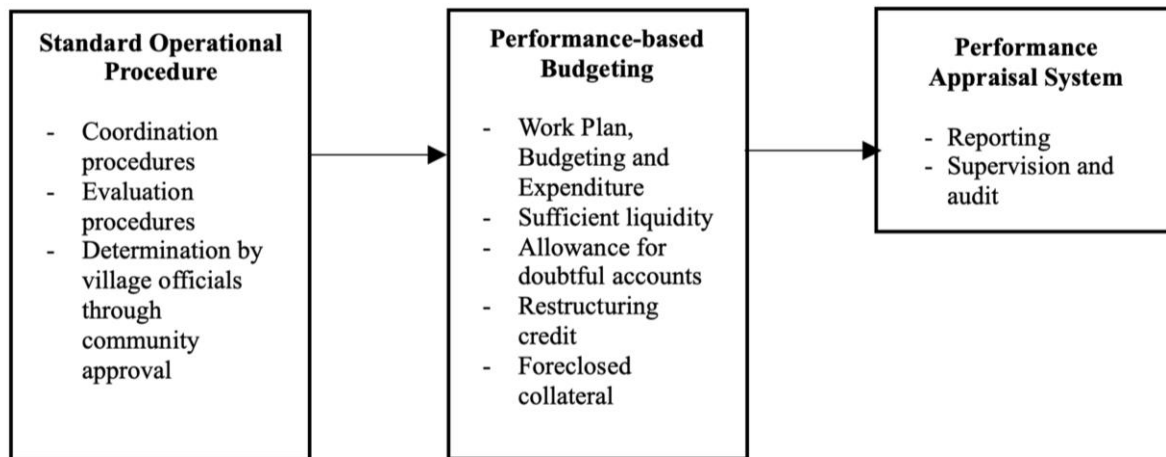
Informant	Interview	Topic	Implementation
Mr. A Mr. A Mr. S Mr. S	“If we are here for consumers, we will take a family approach.” “For example, we use a family approach if there is a credit problem.” “Share equally because we are one team. I don't want to envy each other. Must be open to each other.” “Because I was with Mr. A, leadership and management in this organization are open. Yes, we are open command.”	Sense of Family Open Management Communication - <i>as a form of kindness</i>	Standard Operational Procedure
Mr. C Mr. S Mr. C Mr. A	“If it's from a production company, it's clear that there must be production services.” “Equally, if I'm the head of credit, I work with five people in the team. There is no difference.” “The interest we charge customers depends on the economic situation, so as with Covid, we lower it.” “We provide scholarships to underprivileged children.”	Fairness Efforts - <i>as a form of assets</i>	Work Plan, Budget and Expenditure
Mrs. N Mr. S Mr. A	“Integrity is sincerity in doing work, as I have felt during my decades here.” “We have instilled in the team the importance of honesty. If we are honest, income issues will follow.” “Employees know we provide workload according to their abilities”	Integrity Empathy Trust - <i>as a form of desire</i>	Performance



Mr. S	“We changed the savings book there. In the past, the savings book was filled in that way so that we couldn't adjust it, so now we are flexible”		
Mr. C	“The trader there is happy. He got a good place without capital”		
Mr. A	“For problem loans, at the moment, nothing has entered the realm of law.”		
Mr. S	“The credibility is very trustworthy because what is in the financial report is supported by existing data and facts.”	Honesty Sense of Belonging - <i>as a manifestation of the ultimate goal, namely happiness</i>	Reporting, Control and Audit
Mrs. N	“The credibility of all financial reports is very trustworthy.”		
Mr. C	“They feel comfortable and happy with the existence of this organization.”		
Mr. S	“Yes, save here. Even though there are big banks here, they can't turn away. People have a high sense of belonging.”		

The running of a company cannot be separated from the existence of adequate accounting knowledge. Before making a profit, a company needs to have a strategy to achieve the profit. One way is to empower employees, prepare plans, and report up to the evaluation stage, which is part of management accounting, especially the Management Control System (MCS). We found the basic form of MCS in traditional financial institutions, as shown in Figure 2.

**Figure 2**  
*Management Control System in Traditional Banking Institutions*



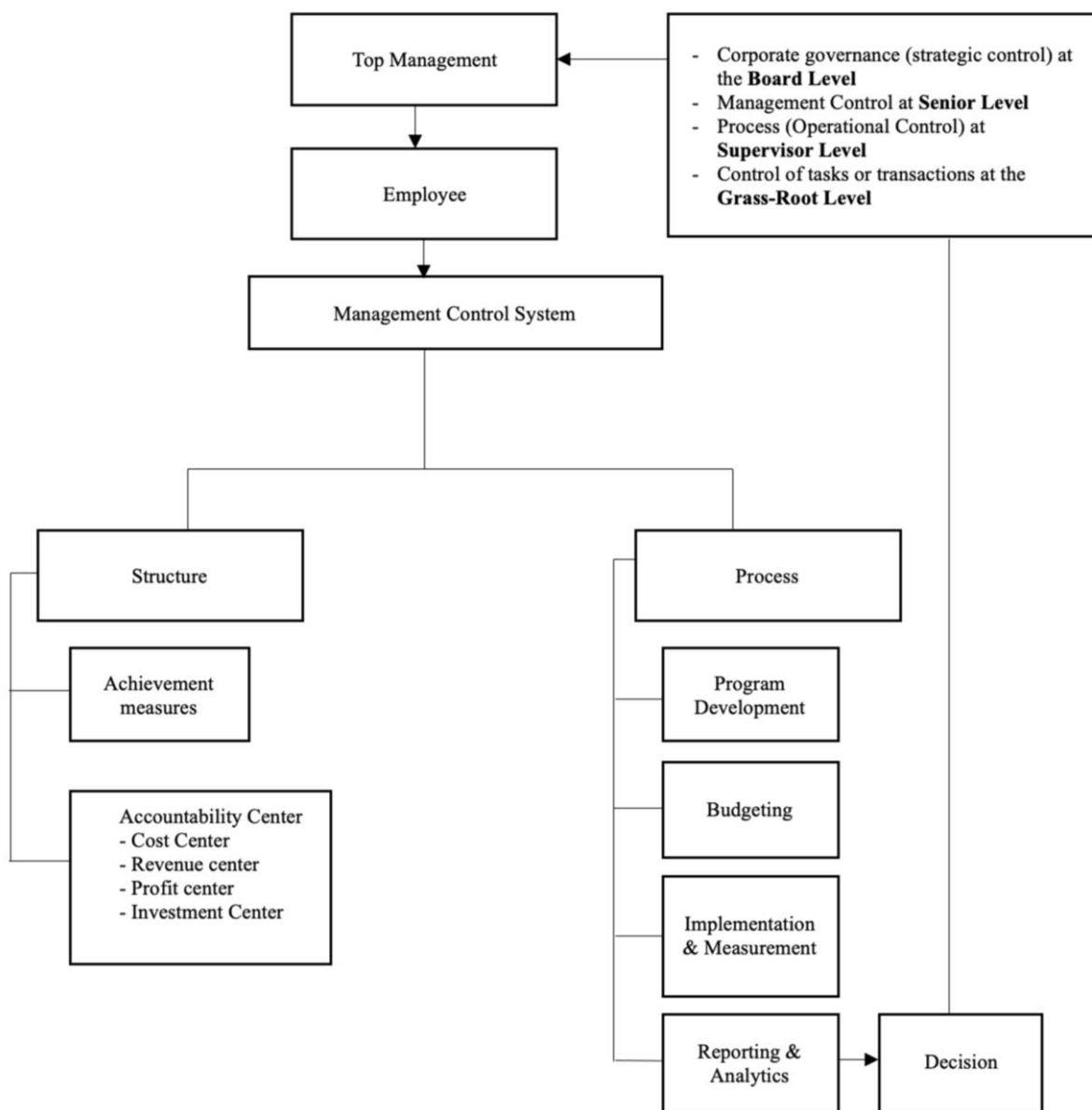
The existing form consists of Standard Operating Procedures covering the coordination of company management to realize work by the approved Work Plan, Budgeting, and Expenditure. Implementation of evaluation of Work Plan, Budgeting, and Expenditure achievements every quarter. Performance-based budgeting is related to a budgeting method for management to link each cost outlined in activities with the benefits produced. This is related to the prudential principle of managing traditional banking institutions. We found the basic form of MCS in traditional financial institutions, as shown in Figure 2, financial institutions have business risks. Financial institutions must provide sufficient liquidity to pay for customer deposit withdrawals. Like other financial institutions, traditional financial institutions can place financial institution liquidity funds with banks and other financial institutions. If traditional financial institutions experience liquidity difficulties, they must be addressed in stages. Traditional financial institutions must also establish an allowance for doubtful accounts based on credit classification to resolve problem loans. Resolving problem loans can also be done by means of

rescheduling, reconditioning, and restructuring. The last thing that can be done is the Foreclosed Collateral by mutual agreement.

This structure of MCS still needs to be clarified and complex for traditional banking with liquid assets. MCS in companies generally has more complex parts. In MCS, there are absolute structures and processes. A structure that includes measures of employee performance and responsibility centers in monetary forms, such as cost centers, revenue, profits, and investments. A process that covers all company activities, from program preparation, budget preparation, implementation, and measurement to reporting and analysis. We show the concept of a Management Control System, which is generally used in conventional companies. The description of conventional MCS is still based on modern elements that cannot be fully used in traditional financial institutions. The general concept of MCS can be seen in Figure 3.

**Figure 3**

*Management Control System* (Anthony & Govindarajan, 2007; Kikuchi et al., 2018)

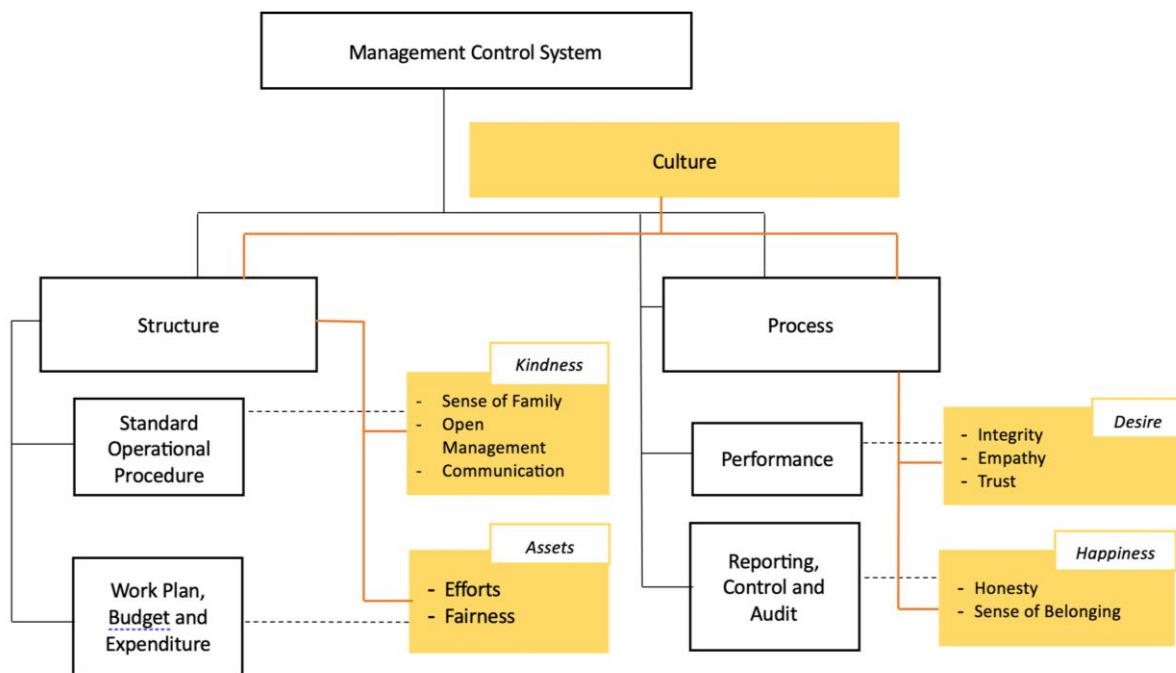


In Figure 3, it is clear that the manager is at the top of the decision in MCS to determine the follow-up to the structure and process. The integration of MCS structures and processes starts from controlling

tasks or transactions at the grass-root level (lower level employees), operational control processes at the supervisory level, management control at the senior level, and the highest decisions regarding corporate governance (control strategy) at the board level. Superior-level actions are described as higher levels, supervisory levels, processes, business management levels, and task management as business administration. All levels are interdependent and require control to satisfy the top level (Sagara, 2021).

In connection with the general description of the previous MCS and after visiting the research site, it is true that conventional MCS still needs to be implemented appropriately in traditional institutions. In order to form an MCS that is more in line with the character of the research site, researchers find cultural concepts or local community habits that are synergistic with the MCS. Without completely eliminating the previously existing MCS concept. The CPA-based MCS can be dissected into two integral components: cultural control and control strategy. The cultural control component emphasizes habits, essence, and culture brought from the local community's identity. Cultural control reflects the synergy between binary opposition, in this case, the global element, namely the management control system, and the local element, namely Catur Purusa Artha. However, the existence of local elements will always be side by side with modern things. They do not cancel each other and complement each other. Cultural control is an overall limitation to guide traditional institutions to create a common goal for traditional villages. Control strategies reflect steps and ways to achieve common goals. From System Operational Procedures (SOP), Work Plans, Budgets and Expenditures, and implementation to reporting and control as a guide for reviewing improvements in the next period. We build a form of MCS deconstruction based on the ethnomethodological study conducted. The resulting deconstruction can be described in Figure 4.

**Figure 4**  
*Cultural Deconstruction of Management Control System (MCS)*



Structure and process will always be present in the control system. However, the structures and processes that will be used in the company will contain different things. There is a synergy between the MCS concept and culture.

## 5. Discussion

First and foremost, this discussion underscores the profound influence of culture, emphasizing the goodness of traditional banking institutions, which prioritize values like kinship, open management, and communication. These cultural underpinnings harmonize seamlessly with the existing Management Control System (MCS), particularly the Standard Operational Procedure (SOP) in traditional banking institutions. Thomason (2022) states that the goodness that arises from an event requires structured coordination. Distinction makes a person aware of various thoughts, feelings, and desires and becomes a control due to the possibility of changes in perception that continue to recur (Bialo, 2021). What is most emphasized in goodness theory is how a person determines their attitude to overcome problems (Youngs et al., 2023). One of the attitudes taken by traditional banking institutions is to eliminate conflict in the village environment. Kindness can shape goals and decisions (Dufwenberg & Kirchsteiger, 2019). Reflections of goodness are also used in positive interventions, such as an activity that aims to improve the welfare of both the actor and the target (Ko et al., 2021). The actor in question is a traditional banking institution that supports the village economy. The target is the community as a stakeholder who must receive attention from the actor.

The second finding is that the Work Plan, Budget, and Expenditure is a form of synergy in fulfilling assets containing effort and fairness. Prioritizing fairness will strengthen stakeholder relationships (Nanda et al., 2020). Previous research also shows that fairness is essential in generating trust and cooperation in adopting social systems, but fairness still receives little attention (Lee et al., 2019). Adverse reactions to things that arise from social processes can also be minimized by the existence of justice in determining salaries, operational working hours, and satisfaction at work (Kessler & Leider, 2016). Focusing only on improving formal aspects means a heavy emphasis on incentives based on measurable metrics, which are not flexible enough to be used realistically (Cugueró-Escofet et al., 2019; Cugueró-Escofet & Rosanas, 2013). However, banking companies need profits to run their companies, but the efforts carried out must be under the company's identity (Sageder & Feldbauer-Durstmüller, 2019). Increasing efforts for shared prosperity will bring the company to the goals set by the company, one of which is using a collective agreement (Bracci & Tallaki, 2021). Equity needs to be considered as a means to improve aspects of the MCS, as focusing solely on improving incentives based on measurable metrics is not flexible enough to be used realistically (Bialo, 2021).

Next is the synergy between performance and desire in the form of integrity, empathy, and trust. Achieving desires does not mean companies have to restrain their employees, but rather how companies can empower individuals within them to participate in strategic decision-making (Bracci & Tallaki, 2021; van der Kolk et al., 2015). Desire tends to foster commitment and responsibility to complete one's responsibilities (Meutia et al., 2018). Coordinated action, shared commitment, and reduced uncertainty encourage organizations to achieve their desires (Duréndez et al., 2016). Humans must emphasize the centrality of honesty and truth as the basis of human relationships (Wells & Molina, 2017).

The following finding is the final step of the MCS process, namely synergy between reporting, monitoring, and auditing with happiness in the presence of honesty and a sense of belonging. Happiness is essential for performance. This correlation is common sense, which means that someone will perform better when someone feels happy (Pillania, 2021). It is not just gain or loss that is the final goal of purchasing decisions, but human cognition, namely emotions, and religion (Brata et al., 2022). The source of absolute truth is that accounting must aim at ideal welfare and happiness in life, not aspire to something very relative and artificial (Septyan et al., 2022)

Confirming the existence of legitimacy theory and complexity theory, we not only build the MCS concept but also how MCS-based CPA can become a reference in traditional banking institutions. The greater the legitimacy society gives, the more intensive control and control it will require. Like complexity theory, characteristics, habits, and realities are believed not to be eliminated but to strengthen a relationship between organizations and society (Anderson et al., 1999; Barker & Dawkins, 2020; Bustamante-Ubilla & Arenas-Torres, 2022; Byrne & Callaghan, 2023).

This concept can not only be used in Indonesia. In general, all countries also have the concept of CPA, but with different names. Humans have the nature of goodness (Dharma), so they get assets (Artha) to

fulfill their desires (Kama), and of course, the final goal is happiness (Moksa). As an example of traditional banking in Sweden, by exploring legitimacy theory further, traditional banking can mitigate potential disruption by adapting its business models to societal demands (Skoog & Tollnerius, 2022). Traditional banks in Pakistan also emphasize stakeholders' interests to face the challenges faced by traditional banks (Qureshi & Hussain, 2020). Banking institutions in Zambia also experience ups and downs due to developments over time (Iluba & Phiri, 2021). Before using urbane technology, it is necessary to strengthen the MCS foundation within a banking institution. We hope several developing countries can implement the MCS model we created.

This research tried to form a new concept of culture-based MCS, which can later be used in traditional banking institutions. At the same time, it was discovered that accounting science, especially management accounting in the context of MCS, which was synergized with culture, could form public trust. Conventional MCS, which has not been able to be implemented in small, culture-based institutions, is reformed and shaped based on the local character of the local community from local habits, norms, and culture to produce a new control system.

Although this research cannot necessarily be applied to several other conventional banking organizations, research with the synergy of big theory and culture can be considered for application. The finding of a more humane control system concept should be a direction that the existence of small things that are still marginalized should obtain attention. We hope future research can add concepts or metaphors to further the reasons for using spiritualist concepts to deconstruct new theories. Other concepts can also be used to create a new analysis, for example, to better interpret or criticize an established theory with these concepts so that later, a deconstruction can be built. Other research can use research sites on other conventional banking institutions because several conventional banking institutions have also penetrated the village domain. The implementation of MCS in other banking companies is still authoritarian. The formation of MCS based on cultural or religious concepts is expected to be a link in the formation of more humane regulations.

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