



Analysis of Determinants of MSMEs Performance in the Culinary Sector in Palembang City

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Abstract

This study aims to analyze how the influence of the Management Control System (MCS), business strategy, and information technology on the performance of Micro Small Medium Enterprise (MSMEs) in the culinary sector in the city of Palembang. The population in this study were the culinary sector MSMEs in the city of Palembang, totaling 3,006 units. The sampling technique used a simple random sample (simple random sampling), while the determination of the sample used the slovin technique, and a sample of 97 MSMEs was obtained. The dependent variable in this study is company performance while the independent variables consist of three variables, namely Management Control Systems (MCS), Business Strategy, and Information Technology. The analysis technique used is the descriptive statistical test, validity test, reliability test, classical assumption test, multiple linear regression, and hypothesis testing.

Keywords: Management Control System (MCS), Business Strategy, Information Technology, MSMEs.

1. INTRODUCTION

Economic developments in Indonesia show that not only large and medium companies but also Micro, Small, and Medium Enterprises (MSMEs) are showing signs of development, where the number of MSMEs providing diversified and innovative products is increasing. MSMEs have a strategic role in the development of the national economy because apart from playing a role in economic growth, they have also been proven to play a role and contribute to the national economy. (Suriyanti and Binangkit, 2019).





The condition of the Covid 19 pandemic experienced by Indonesia also affected the economic sector. The economy experienced a decline due to a decrease in people's economic activities during the pandemic era (Alfin, 2021). PP No. 21 of 2020 concerning Large-Scale Social Restrictions which aims to limit the movement of people and goods and obliges people to stay at home if there is no urgent need to have an impact on limiting MSMEs operations and reducing consumers who shop directly compared to normal days (Siagian, 2021).

According to data from the Office of Cooperatives and Small, Medium, and Micro Enterprises in the City of Palembang, since the Covid-19 pandemic, all MSMEs, regardless of their size, have experienced a decrease in turnover and some even have no income at all. The main reason MSMEs players in Palembang were affected was that there were no events or events that occurred due to restrictions in the early stages of the Covid-19 pandemic. In addition, consumers are also afraid to buy MSMEs products. The inhibition of the movement of the MSMEs sector is very significant. Apart from being hampered in the production process, the income of these MSMEs is also hampered. Based on the latest BPS survey data, as many as 82.85% of business actors experienced a decrease in income caused by the co-19 pandemic (cnnindonesia.com, 2021). This delay in production and income will eventually lead to a reduction in the workforce.

The management Control system is an organizational tool that is useful for supporting the maximum performance of an industry. To ensure success and sustainable development, today's industry must have a good system and a quality strategy, one of which is a good system that is an optimal management Control system (Anggraini, 2019). With the existence of a management Control system, it can direct members of the company to have the same goal and act in accordance with that goal. Therefore, the use of a more comprehensive and informative management Control system will improve company performance. MCS also ultimately must be able to monitor organizational results and make corrections when various irregularities occur.

One effort to improve company performance can be achieved through business strategy. Business strategy is the ability of entrepreneurs/companies to analyze the company's environment, formulate strategies, implement plans to achieve company goals and conduct evaluations to obtain feedback to formulate future strategies (Suriyanti & Binangkit, 2019). Business strategy can affect the company's financial performance. To achieve sustainable development goals and the company's ability to face competitors, an integrated series of activities is needed, the result of which is a business strategy.





Today, the rapid development of information technology has touched almost all aspects of human life, from simple displays to the latest ones, and the development of information technology is also accompanied by ease of exchanging and exchanging information. The development of information technology also touches the socio-economic field. The economic system which is the main support for human life has developed, one of which is with the development of science and information technology (Fatimah & Azlina, 2021).

Performance measurement is based on previously set goals. So it can be said that performance measurement can be used to measure the success of an organization within a certain period of time and the results of performance measurement can be used as input and future organizational improvements (Guspinda et al., 2021). Company performance can be seen from the level of sales, profit levels, return on capital, turnover rates, and market share that can be achieved (Yuliani & Umrie, 2015).

This research was conducted on MSMEs in the culinary sector in the city of Palembang, to analyze how the performance of MSMEs which is currently declining in the era of the Covid-19 pandemic can be improved again with the implementation of a management Control system, business strategy, and appropriate information technology.

2. LITERATURE REVIEW

Contingency theory is a method of organizational behavior. The theory provides an explanation for all the factors that influence the design and functioning of organizations (Islam & Hu, 2012). The main proposition of the contingency theory is that the evaluation of company performance with the contingency theory will depend on the fit between organizational contextual factors (Junita et al., 2018). These factors are the environment, technology, organizational structure, organizational scale, strategy, and organizational culture. These factors are called organizational environment variables based on the contingency method. These factors also affect organizational performance (Sandanafu et al., 2017).

Contingency theory provides answers to the application of Control systems and corporate structures. In addition, the theory also implies the impact of consistency on performance (Islam & Hu, 2012). In this case, the management Control system that meets the company's needs will further influence the company's performance, and the contingency structure theory establishes the relationship between qualifications and performance to be effective. Conceptual factors include business strategies that must work well together, and management Control systems (Izzudin & Dahtiah, 2020).





The Management Control System is a process for planning, coordinating, communicating, evaluating, deciding, and influencing its members in carrying out company goals (Anthony & Govindarajan, 2007). The Management Control System is a systematic tool or rule that is used to confirm that the subordinates they supervise implement the strategy set (Anthony & Govindarajan, 2007)

Management Control system indicators according to Izzudin & Dahtiah, (2020) are:

- a. Employee performance is a useful system for companies that can encourage and motivate employees to work hard and improve company performance.
- b. Compensation is an award given to employees by the company in the form of appreciation for the hard work of employees or company punishment for employees so that employees do not repeat the same mistakes.
- c. Communication is the behavior of managers to convey information to employees in the form of the company's vision and mission in a clear and open manner.
- d. Conflict resolution is an action taken by managers to overcome or find problems in the company.
- e. Commitment is the mastery of managers in realizing and making promises to all employees, being responsible for the actions taken, and realizing the vision and mission of the company.
- f. Product and market policies are the company's ability to produce goods or services that meet customer needs and provide satisfaction

Business strategy is the ability of entrepreneurs/companies to analyze the company's environment, formulate strategies, implement plans to achieve company goals and conduct evaluations to obtain feedback to formulate future strategies (Suriyanti & Binangkit, 2019). To deal with competitors and achieve the company's long-term goals, integrated actions are needed and these integrated actions are called business strategies (Izzudin & Dahtiah, 2020).

According to Porter (1996), there are three strategies known as generic strategies, namely differentiation strategy, low-cost strategy, and focus strategy. The business strategy indicators used in this study are research (Suriyanti & Binangkit, 2019), which include:

1. Always introduce new products (differentiation)
2. Conduct market research (differentiation)
3. Improved coordination of various products (low cost)
4. Optimization of tools and production facilities (low cost)
5. Focus on certain customers (focus strategy)





6. Focus on certain market segments (focus strategy)

Information technology is intelligence, understanding, and individual knowledge in processing or using technology, tools, or equipment used to process data, process data, organize and store, and process data in various ways to produce high-quality, relevant, and accurate information for business purposes (Siregar, 2019).

Information technology is defined as a set of techniques that organizations use to generate, process, and disseminate various forms of information. Therefore, information technology provides effective and efficient support for company operations. Information technology can help reduce the cost of business activities, especially by enabling MSMEs to allocate and save their budgets for other purposes (Fatimah & Azlina, 2021)

Information technology indicators used in this study are research (Siregar, 2019) which include:

1. Information technology intensity
2. Invest in technology
3. Ease of exchanging information
4. Ease of access to collaboration

According to the Big Indonesian Dictionary, performance refers to "things achieved" or achievements achieved or displayed, so that performance can be interpreted as an individual company's performance achievements. According to Rudianto (2013: 189) the definition of financial performance is "results or achievements that have been achieved by company management in carrying out their functions of managing company assets effectively during a certain period". Performance measurement is based on previously set goals and objectives. So it can be said that performance measurement can be used to measure the success of an organization within a certain period. The results of performance measurements can be used as input and future organizational improvements (Guspinda et al., 2021).

Financial performance is evaluated using indicators based on accounting data or financial data. Financial performance has a weakness because its measurement is only based on past financial data. Past data suggests very limited predictions about the company's future potential. On this basis, company performance cannot be measured only by accounting-based measurement standards. According to some experts, financial performance is usually measured in terms of return on sales, profitability, sales growth, increased work productivity, and increased production costs (Suharto & Devie, 2013). Most small companies do not have detailed accounting data on financial performance. Therefore, more use of subjective measures in measuring performance.





The performance indicators used in this study are research (Sharabati et al., 2010) which include:

1. Industry leadership
2. Future outlook
3. Overall response to competition
4. This success rate is new product launches (rate of success in new product launches)
5. Overall business performance & success (overall company performance and success)
6. Employee productivity (employee production power)
7. Process (transaction) productivity
8. Sales growth
9. Profit growth
10. Company market valuation (Stock value)

Research conducted by Sari & Saragih (2016) shows the results that the management Control structure simultaneously has a positive effect on company performance, the management Control structure partially affects company performance. The next research was conducted by Sandanafu et al., (2017). The results of the study show that there is a significant influence of management Control systems on company performance and information technology can moderate the effect of management Control systems on company performance.

Research conducted by Junita et al., (2018) shows that the management Control system is directly related to company performance. The management Control system also influences business strategy. Then the business strategy has an impact on company performance and the management Control system affects company performance through business strategy.

From research conducted by Suriyanti & Binangkit (2019), it was concluded that business strategy influences government policy. Business strategy has no effect on business performance through government policies.

The research was conducted by Siregar (2019). The title of this study is "The Influence of Work Discipline and Mastery of Information Technology on Employee Performance at Darma Agung University". The results show that work discipline and mastery of information technology are simultaneously and partially influenced by employee performance.



Another research conducted by Izzudin & Dahtiah (2020) shows that financial performance is influenced by business strategy and management Control systems. While research conducted by Guspinda et al., (2021), the result is that the management Control structure significantly influences the financial performance of PT. Nusantara Plantation VI Kayu Aro, Kerinci District, Jambi.

Fatimah and Azlina (2021) examined the effect of information technology and innovation on the performance of Small and Medium Enterprises (MSMEs), and the results show that information technology has an effect on performance and innovation has an effect on performance.

From the description above, the hypothesis in this study is:

- H1: The management Control system has a positive and significant effect on financial performance.
- H2: Business strategy has a positive and significant effect on financial performance.
- H3: Information Technology has a positive and significant effect on financial performance.
- H4: Management Control systems, business strategies, and information technology have a positive and significant impact on financial performance.

3. RESEARCH METHODS

This type of research is descriptive research that aims to determine the effect of the management Control system (X_1), business strategy (X_2), and information technology (X_3) on the performance of MSMEs (Y). Data analysis in this study was carried out using quantitative methods, in the form of numerical data managed based on the results of the questionnaire.

The data collection method was carried out using a questionnaire, namely by asking questions that had been prepared in writing accompanied by alternative answers given to respondents, namely culinary sector MSMEs actors in the city of Palembang, to obtain information regarding responses related to the problem under study. The form questionnaire created is a structured questionnaire, where the question material concerns the opinions of MSMEs business actors regarding business strategy, management Control systems, information technology, and financial performance.

The population in this study is the MSMEs culinary sector in the city of Palembang, totaling 3,006 units. The sampling technique uses simple random sampling, namely a sampling technique that provides equal opportunity for every member of a population to be sampled. To determine the sample in this study using the Slovin technique and obtained

a sample of 97 respondents. The analysis technique used is descriptive statistics consisting of validity and reliability tests, classic assumption test consisting of normality test and heteroscedasticity test, multiple linear regression, hypothesis testing, and the coefficient of determination.

4. DISCUSSION

4.1 Results of Descriptive Statistical Analysis

Descriptive statistics describe the character of the sample and provide a description of the variables used in the study which consist of determining the minimum value, maximum value, mean value, and standard deviation.

a. Reliability Test Results

A questionnaire is said to be reliable or reliable if one's answers to the questions are consistent from time to time. The following is a table of reliability test results.

Table 2. Reliability Test Results

Variable	Reliability Coefficients	Cronbach's Alpha	Information
System Control	9 item statement	0.903	Reliable
Management	7 item statement	0.881	Reliable
Business strategy	10 item statement	0.963	Reliable
Information Technology	12 item statement	0.945	Reliable
Financial performance			

Source: Primary data processed, 2022

From the reliability test results table above, it can be concluded that each variable has a Cronbach's alpha value > 0.60 so the research data can be said to be reliable for measurement and research.

b. Classical Assumption Test Results

1. Normality Test Results

The normality test aims to test whether, in the regression model, the dependent variable and the independent variable both have a normal or abnormal distribution. The normality test results are presented as follows:

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
<i>Unstandardized Residual</i>		
N		97
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.04142073
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.044
Test Statistic		.086
Asymp. Sig. (2-tailed)		.071 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Primary data processed, 2022

Based on the table above, it is known that the Kolmogorov-Smirnov value is 0.086 with an Asymptotic Significance (2-tailed) value of 0.071 > 0.05, it can be concluded that the data is normally distributed and there are no normality problems in this study.

2. Heteroscedasticity Test Results

Heteroscedasticity test to test whether, in the regression model, there is an inequality of variance from one residual observation to another. The following are the results of the heteroscedasticity test:

Table 4. Heteroscedasticity Test Results

Model	Coefficients^a				t	Sig
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
1 (Constant)	15.657	3.516		4.453	.000	
Control System Management	-.119	.086	-.169	-1.386	.169	
Business strategy	-.278	.105	-.286	-2.646	.010	
Information Technology	.038	.075	.064	.511	.611	

a. Dependent Variable: Abs_Res

Source: Primary data processed, 2022

Based on the table above, the probability values for all research variables are above 0.05. So that in this study there was no heteroscedasticity problem.

c. Hypothesis Test Results

Hypothesis testing is a decision-making method based on data analysis, aiming to decide whether the hypothesis being tested can be accepted or rejected.

Multiple Linear Regression Test Results

The results of multiple linear regression tests are shown in the following table:

Table 5. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	1 (Constant)	- 8.752	7.730		
Control System Management	.429	.153	.241	2.806	.006
Business strategy	.169	.064	.225	2.628	.010
Information Technology	.573	.120	.408	4.783	.000

a. Dependent Variable: Financial Performance
Source: Primary data processed, 2022

Based on the table above, the regression equation is obtained as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

$$Y = - 8.752 + 0.429 X_1 + 0.169 X_2 + 0.573 X_3 + e$$

The above equation can be explained as follows:

1. A constant value of 8.752 means that if the financial performance variable is zero then the financial performance is a constant of 8.752%.
2. The coefficient value of the management Control system is 0.429, so if there is an increase in the management Control system in one unit number it will result in an increase in financial performance of 0.429%.
3. The business strategy coefficient value is 0.169, so if there is an increase in business strategy in one unit number, it will result in an increase in financial performance of 0.169%.
4. The information technology coefficient value is 0.573, so if there is an increase in information technology in one unit number, it will result in an increase in financial performance by 0.573%.

d. Partial Hypothesis Test Results (t-test)

The T-test aims to determine whether or not there is a partial effect given by the independent variable on the dependent variable. The following is a t-test table.

Table 6. Partial Test Results (t test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	1 (Constant)	- 8.752	7.730		
Control System Management	.429	.153	.241	2.806	.006
Business strategy	.169	.064	.225	2.628	.010
Information Technology	.573	.120	.408	4.783	.000

a. Dependent Variable: Financial Performance
Source: Primary data processed, 2022



The value of the t table at a significance level of 5% (2-tailed) can be calculated with the following equation:

$$t \text{ table} = n - k - 1: \alpha/2$$

$$= 97 - 3 - 1: 0.05/2 = 1.9858$$

Then the results of the t-test can be explained as follows.

1. Testing of Management Control System Variables (X_1)

The results of the t-test on the management Control system (X_1) show t-count > t-table (2.806 > 1.9858) with a sig level < α (0.006 > 0.05). Thus there is an influence between the management Control system variable (X_1) on performance (Y), or in other words, H0 is rejected and H1 is accepted.

2. Business Strategy Variable Testing (X_2)

The results of the t-test on business strategy (X_2) show t-count > t-table (2.628 > 1.9858) with a sig level < α (0.010 < 0.05). There is an influence between the business strategy variable (X_2) on performance (Y), or in other words, H0 is rejected and H2 is accepted.

3. Information Technology Variable Testing (X_3)

The results of the t-test on information technology (X_3) show t-count > t-table (4.783 > 1.9858) with a sig level < α (0.000 < 0.05). It means that there is an influence between information technology (X_3) on performance (Y), or in other words, H0 is rejected and H3 is accepted.

e. Simultaneous Hypothesis Test Results (Test - F)

The calculation results for this test can be seen in the following table.

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	302.699	3	100.900	16.484	.000 ^b
	Residual	569.260	93	6.121		
	Total	871.959	96			

a. Dependent Variable: Financial Performance

b. Predictors: (Constant), Information Technology, Management Control Systems, Business strategy

Source: Primary data processed, 2022

Based on the table above, it is known that the Fcount value for the independent variables, namely management Control systems, business strategy, and information technology, is 16,484. This is evidenced by the degree of the numerator (k-1), namely (4-1)



= 3, and the degree of the denominator (NK) namely $(97-4) = 93$, then $df1 = 3$ and $df2 = 93$ which results in $F_{table} (2.470)$. This shows that the value of $F_{count} > F_{table} (16.484 > 2.470)$, then the hypothesis H_0 is rejected. The test criteria for a significant value (0.000) and a value of $\alpha = 0.05$ is to indicate a significantly smaller value than $\alpha (0.000 < 0.05)$. So that there is a simultaneous influence between management Control system variables, business strategy, and information technology on financial performance variables.

f. Determination Coefficient Test Results

The Coefficient of Determination Test (R^2) can be seen in the following table:

Table 8. R^2 Test Results

<i>Model Summary</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	.589a	.347	.326	2.474

a. Predictors: (Constant), Information Technology, Systems Management Control, Business Strategy

Source: Primary data processed, 2022

From the table above, the Adjusted R Square value is 0.326. This means that there is a contribution of management Control system variables, business strategy, and information technology to the financial performance of 34.7% while the remaining 65.3% is determined by other factors outside the model.

5. DISCUSSION OF RESEARCH RESULTS

5.1 The Effect of Management Control Systems on MSMES Performance

The first hypothesis (H1) proposed in this study is that the management Control system has a positive and significant effect on performance. From the partial test, the results show that the management Control system has a positive and significant effect on the performance of MSMEs in the culinary sector in the city of Palembang. The management Control system is very important and meaningful for a company. A management Control system that is properly implemented in the company will improve the company's performance. These results support previous research conducted by Sari and Saragih (2016), Sandanafu et al., (2017), and Izzudin and Dahtiah's research (2020) which showed the results that the management Control system has a positive effect on performance.





5.2 The Effect of Business Strategy on MSMEs Performance

The second hypothesis (H2) proposed in this study is that business strategy has a positive and significant effect on performance. From the results of partial hypothesis testing, it is known that business strategy has a positive and significant effect on the performance of MSMEs in the culinary sector in Palembang City. During a pandemic, MSMEs actors really need a business strategy so that their products are attractive and in demand by consumers. This can increase sales and ultimately improve the performance of MSMEs. These results support previous research conducted by (Junita et al., 2018), Suriyanti and Binangkit (2019), Izzudin and Dahtiah (2020) which show that business strategy affects company performance.

5.3 The Influence of Information Technology on Financial Performance

The third hypothesis (H3) proposed in this study is that information technology has a positive and significant effect on financial performance. From the partial hypothesis, it can be obtained that information technology has a positive and significant effect on the financial performance of MSMEs in the culinary sector in Palembang City. The hypothesis that an increase in information technology will improve financial performance is sufficient evidence to be accepted. Because the results show that information technology, which is reflected in capability as the dominant indicator, has been able to explain variations in the financial performance of MSMEs in the culinary sector in Palembang City. Information technology that is implemented properly and precisely in the company will improve the company's performance. Technological developments will help businesses in terms of sales and financial performance. These results support previous research conducted by Siregar (2019) and Fatimah and Azlina's research (2021) which stated that information technology has a positive effect on performance. The Influence of Management Control Systems, Business Strategy, and Information Technology on Financial Performance.

The fourth hypothesis (H4) proposed in this study is that management Control systems, business strategy, and information technology have a positive and significant effect on financial performance. From the results of simultaneous hypothesis testing, it is known that the management Control system, business strategy, and information technology have a positive and significant impact on the financial performance of MSMEs in the culinary sector in Palembang City.





6. CONCLUSION

Based on the results of the research conducted, the following conclusions can be drawn:

1. The management Control system has a positive and significant effect on the performance of MSMEs in the culinary sector in Palembang City.
2. Business strategy has a positive and significant impact on the performance of MSMEs in the culinary sector in Palembang City.
3. Information Technology has a positive and significant effect on the performance of MSMEs in the culinary sector in Palembang City.
4. Management Control systems, business strategies, and information technology have a positive and significant influence on the performance of MSMEs in the culinary sector in Palembang City.

7. SUGGESTION

Suggestions that can be given by researchers in order to get better results for further research are as follows:

1. Future research can add variables that affect the performance of MSMEs.
2. Future research can use a larger number of samples to get maximum results.

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