

Resilience and Management Control Systems in Agribusiness Companies: A Case Study of PT Pandu Karya Aksara

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ABSTRACT

Despite the abundance of research focused on firm resilience, there are still very few studies that analyze internal mechanisms to see what generates resilience capacity in agribusiness firms. Considering the Management Control System (SPM) as a driver of organizational change, this study aims to analyze the role of SPM as a determinant of resilience in agribusiness companies with a case study on PT Pandu Karya Aksara. This study uses a qualitative method with a case study approach. The data collected consisted of primary data and secondary data. Primary data was obtained from semi-structured interviews, while secondary data was obtained from observation and analysis of documents. This research provides benefits for the development of science and insights in supporting adaptive behavior and assisting effective decision-making, so that companies can improve competitiveness and efficiency. This research shows how resilience is generated and strengthened through SPM, when companies are faced with various challenges, such as fluctuations in commodity prices, climate change, market uncertainty, and regulatory changes.

Keywords : management control system, resilience, agribusiness

INTRODUCTION

Previous research has argued that organizations are unlikely to face an external crisis on the scale of the 2008 global financial crisis in the short term, but are likely to face other types of threatening and stressful events (Iborra, Safón, & Dolz, 2020). In 2020, the world was unexpectedly hit by one of the biggest pandemics in recent history, which has so far had a major impact on many organizations. The impact, economic consequences, and possible duration of the current pandemic are difficult to predict. In the context of this pandemic, organizational resilience design is becoming increasingly important. Organizational resilience can be understood as the construction of capabilities and the steps that form the resilience capacity of an organization (Duchek, 2020). To manage unexpected events in a changing business environment, organizations need to develop the resilience capacity to cope with and adapt to change in order to survive (de Oliveira Teixeira & Werther Jr, 2013; Ruiz-Martin, López-Paredes, & Wainer, 2018; Vargo & Seville, 2011). Natural disasters, such as the COVID-19 pandemic, face organizations with unexpected challenges (Blyth & Mallett, 2020).

It is widely projected that extreme weather volatility, fluctuations in energy prices and logistical restrictions, especially in urban areas, will result in an increased risk of disruption (McMichael, Powles, Butler, & Uauy, 2007; Morgan, Morgan, & Salume, 2016). In the past, food systems designed for economic efficiency, must now be re-evaluated for resilience. It is broadly understood to refer to the ability of an entity or system to react to disturbances (both predictable and unexpected) in such a way that core functions are maintained (Barroso, 2011).

Resilience in agribusiness companies is very important to ensure food security in a region, because by having a high level of resilience, agribusiness companies can be better prepared to face disruptions and crises that may occur due to technological changes, climate change, changes in government policies, and other factors that can interfere with the production, distribution, or marketing of agricultural products (Syaukat, 2009).

A company's resilience is the ability to survive and even potentially thrive in times of crisis, can help meet these challenges and contribute to keeping businesses as usual or even improving performance (Lee, Vargo, & Seville, 2013). Resilience as the level of strategic change and Crisis is a factor of change in the organization (Rochet, Keramidias, & Bout, 2008).

Despite the abundance of research focused on firm resilience, there are still very few studies that analyze internal mechanisms to see what generates resilience capacity in firms.

According to (Barbera, Guarini, & Steccolini, 2020; Barbera, Jones, Korac, Saliterer, & Steccolini, 2017) call for more work on the role of accounting technology to support organizational resilience. Understanding from in-depth observation of the function of control practices in the context of disruption and crisis is still an under-investigated area of research (Bracci, Humphrey, Moll, & Steccolini, 2015). According to (Aagaard & Pedersen, 2014) call for further research to clarify the extent to which managers are adapting their managerial technology in times of crisis. According (Sciulli, D'Onza, & Greco, 2015) argue that in internal determinants, management control systems (SPM) have not been investigated in depth. In addition, SPM is considered a driver of organizational change (Nuhu, Baird, & Appuhami, 2019). Change and Resilience are connected, as companies need to adapt to their changing operating environment due to external crises, making a focus on organizational change important (Chiang, 2010). Thus, SPM can be considered as a driver of Resilience given the uncertainty in times of crisis as well as changes in the organization (van der Kolk, ter Bogt, & van Veen-Dirks, 2015).

This study aims to analyze the role of SPM in the resilience capacity of companies, especially agribusiness companies in relation to the company's response to external challenges. The research highlights how SPM is used by decision-makers to overcome disruptions, crises and as a proponent of the creation of resilient organizations. This research was conducted at PT Pandu Karya Aksara in Molas District, Manado City. The implications of this research are as a form of developing science and insights in supporting adaptive behavior and helping effective decision-making, so that companies can increase competitiveness and efficiency. The Technology Readiness Level (TKT) of this research is TKT 1-3 which includes basic principles, formulation and proof of concept. The research output is in the form of Indexed International Journals.

The purpose of the study is: To analyze the role of the management control system (SPM) on the resilience capacity of agribusiness companies with a case study on PT Pandu Karya Aksara.

State of The Art

The state of the art of this research refers to previous studies that examine resilience and management control systems. This study aims to analyze the role of SPM in the resilience capacity of companies, especially agribusiness companies in relation to the company's response to external challenges. Influenced by vital factors and vulnerabilities in the agricultural sector, researchers feel the need to highlight how SPM is used by decision-makers as a guide to overcome disruptions, crises and as a support for the creation of resilient organizations. The objectives of the research are: Increasing

resilience capacity by optimizing the management control system to improve efforts and performance in order to achieve the company's goals; in this sense, SPM can drive organizational change. Thus, in times of crisis SPM can help in overcoming uncertainty (Gray, Kouhy, & Lavers, 1995; Simons, 1991) by providing useful information for decision-making, planning, measurement and evaluation (Merchant & Otley, 2006; Mouritsen & Kreiner, 2016). This research is also in accordance with the roadmap of Sam Ratulangi University's field of excellence in 2021 - 2025, namely Social Humanities and Arts with the item of Economics and Human Resources. This is because this study aims to analyze the role of SPM on the resilience capacity of agribusiness companies.

Agribusiness development is one of the strategic steps that Indonesia must implement post-crisis, because this sector is based on local resources and relatively independent of import components. In addition, agribusiness also has a high forward linkage and backward linkage, as well as an export orientation in marketing its products, so it can be relied on in poverty alleviation efforts in Indonesia. Modernization of agribusiness in the region will have a significant impact on regional economic growth and can be used as a solution in handling regional economic problems.

The results of this study are expected to provide input that has a theoretical and empirical foundation for agribusiness companies to optimize the management control system so that it can increase resilience capacity.

The need for resilient agribusiness companies is paramount, given their critical role in ensuring food security amidst a rapidly changing global landscape. Factors such as climate change, market volatility, regulatory pressures, and technological disruptions pose significant risks to the sector's stability. These challenges highlight the urgency to explore internal mechanisms, such as Management Control Systems (MCS), that can enhance organizational resilience. This research responds to the pressing need for agribusiness companies to adopt adaptive frameworks to sustain operations and thrive in unpredictable environments.

Although organizational resilience has been extensively studied, limited research has explored the specific role of Management Control Systems (MCS) in fostering resilience within agribusiness companies. Most existing studies focus on external determinants of resilience, leaving a gap in understanding how internal mechanisms, such as MCS, support adaptive capacity and decision-making during crises. This study addresses this gap by examining how MCS can serve as both a driver of organizational change and a tool for building resilience capacity in the agribusiness sector.

The novelty of this research lies in its focus on the intersection of resilience and Management Control Systems within agribusiness companies. Unlike prior studies that broadly address resilience, this research provides a detailed analysis of how MCS enables companies to anticipate, adapt, and respond to disruptions. By investigating MCS as a driver of organizational resilience, this study offers fresh insights into its role in fostering anticipatory capacity, decision-making precision, and resource optimization, tailored to the unique needs of agribusiness companies.

This study aims to analyze the role of Management Control Systems (MCS) in enhancing the resilience capacity of agribusiness companies, using PT Pandu Karya Aksara as a case study. Specifically, the research seeks to explore how MCS supports decision-making and risk management in uncertain environments.

The research provides practical and theoretical benefits. Practically, it offers agribusiness companies actionable strategies to optimize their MCS, enabling better risk management, operational efficiency, and adaptability. Theoretically, the study contributes

to the academic discourse by bridging the gap between resilience and internal control mechanisms, particularly within the agribusiness sector. Additionally, it serves as a reference for policymakers and industry leaders in developing resilience-enhancing frameworks for agribusiness.

The findings of this study have significant implications for both academia and industry. For academia, the research enriches the theoretical framework of resilience by incorporating the role of MCS, providing a foundation for future studies on organizational adaptability. For the agribusiness industry, the research underscores the importance of embedding robust control systems to navigate crises, improve operational resilience, and maintain sustainability. By doing so, it supports long-term industry competitiveness and enhances food security in a challenging global environment.

RESEARCH METHOD

This research is a research that uses a qualitative descriptive approach with a case study approach. This study uses a qualitative method with a case study approach. The data collected consisted of primary data and secondary data. Primary data was obtained from semi-structured interviews, while secondary data was obtained from observation and analysis of documents.

RESULT AND DISCUSSION

Resilience and Management Control System

A business plan represents a starting point in the company's strategy setting. Long-term economic and financial sustainability is the goal of the business plan, which reviews the strategic position and objectives. A business plan allows the company to implement a long-term vision. Although it has been active since 2009, PT Pandu Karya Aksara was only incorporated in 2017. Agribusiness companies need to be incorporated because legal entity status provides formal legality, which protects the company from legal risks, strengthens credibility in the eyes of stakeholders, and allows easier access to financing, business contracts, as well as government support. By having a legal entity, agribusiness companies can also operate in a more transparent and orderly manner in accordance with regulations, thereby increasing the trust of partners and investors in the long run.

The director who is also the owner of the company referring to the business plan, revealed: "It is important to me that the changes implemented look at a long-term period with greater contextual awareness and greater responsibility for results."

He added: "In recent years, I have seen that efforts are being made to have a bigger, more long-term view. There is a broader and long-term vision that allows us to manage and anticipate the problems we face, including financial problems, with awareness."

The use of a long-term vision, as presented in interviews, helps the company to manage to reduce uncertainty and increase its environmental awareness which allows to develop anticipatory capacity. Employees tend to see uncertainty as a threat; However, the use of long-term planning and vision helps reduce this uncertainty (Christensen, 1985). The owner of the company revealed "[...] Once we were faced with the uncertainty of the availability of trays, which made us expand our business line by starting to produce paper egg trays, [...] we are confident in our new business line because the production of our trays is absorbed directly by our laying hen business". The egg tray business offers positive prospects because it can reduce operational costs, open up opportunities for revenue diversification, meet demand, and provide added value with environmentally friendly

products. This business integration not only improves efficiency but also strengthens the company's competitiveness in the agribusiness market.

While the business plan allows for a long-term perspective, with the associated uncertainty over changes in raw material prices in the short term leading to the activation of tighter controls over expenditure and resource use. Cost control and monitoring are essential as SPM functions in its diagnostic form to support constant monitoring and analysis of variance in relation to profit margins. This form of throttling control is largely limited to overhead costs. Cost optimization allows development in laying hen populations.

The budget is based on historical data with strict financial controls, As reported, financial managers that:

"[. . .] Companies don't have full knowledge of the changes that can happen and how to control them, it's a learning process, and companies need flexibility in how to plan and control. "

Through budgets, companies can project revenue, allocate operating costs, and plan investments, thus aiding in strategic decision-making. The budget also serves as a performance evaluation tool by comparing actual results with predetermined targets, allowing management to identify deviations and take necessary corrective action. Thus, the budget helps the Company maintain financial stability and maximize profitability.

The finance manager added: ". . . At least now we know what our staff can do." This helps monitor and reduce uncertainty.

Uncertainty control helps build resilience capacity and increase environmental awareness which is considered the anticipatory capacity of resilience (Berkes, 2007).

Overall, from year to year, we observed an increase in attention to control activities, particularly on long-term and short-term planning considered anticipatory capacities, according to Barbera et al. Planning seems to be scattered on everyone's minds, as one owner underlined:

"We try to plan everything that needs to be done in the future. "

Operations Manager added:

"Planning is important because it helps clarify what we will do tomorrow [...] Once everything is planned, we know how many resources it will take [. . .] This has led us to develop a series of concerns with respect to the consequences of the choice [...] in this way, conscious decisions are made. "

The standardization and formalization of quality and operational standards gives companies greater knowledge of how work is done and also makes it possible to implement a resource rationalization policy. In addition, the control process improves monitoring activities by helping to identify various activities and set performance goals for each activity. Standard times are defined for each activity and updated with historical data collected later. Based on standard time and available human resources, companies can plan, monitor operational performance.

In addition, the company implements a monthly monitoring system that helps keep the achievement of goals under control. Monthly reports are presented and discussed between owners, directors and managers to update and verify the achievement of goals. Any deviations are discussed to update the results or standards so as to create a flexible budget and business plan.

In this sense, SPM makes it possible to control and monitor results, helping the company to redefine and improve its objectives and to review budgets and business plans. The Director of the Company revealed several strategies that have been carried out before

in facing various challenges, such as fluctuations in commodity prices, climate change, market uncertainty, and regulatory changes. "Based on reliable historical data, we can adjust our operational strategy, such as feed substitution, so that the margins we target can be achieved". Flexibility is another characteristic of resilience. Revision of business plans and budgets is an example of flexibility that supports managers to be more aware of change and manage risks and uncertainties. In this sense, SPM acts as a driver of resilience by activating the learning process. The report becomes a source of information used for decision-making. The owner of the company states that:

"Reporting helps us to know our potential, we understand what our staff can do, and therefore for the next few years, the budgeting process and management goals will be easy to determine."

The information provided by SPM allows companies to know the actual level of productivity and the causes of irregularities; This helps improve performance.

Monthly meetings are held to set operational goals and production standards, and collaboration between employees in different parts of the organization plays a decisive role. Employee involvement and empowerment in the decision-making phase allows companies to make them aware of the state of the economy. One of the operational staff reported:

In my opinion, by participating and being able to provide input at monthly meetings, it makes me feel like I am part of the company that has a role and better understand the reasons behind a job.

SPM facilitates the sense of interdependence of organizations, encourages dialogue, mutual understanding and trust in this resilience process. SPM contributes to engaging and motivating staff and adapting organizational structures and functions to new contexts. In addition, increased internal and external interaction acts as a driver of organizational learning. Operations managers reported, "meetings and dialogues are useful to understand what we can do".

In 2019, a performance-based incentive scheme was introduced. Incentives provided by companies are divided into two types, economic incentives and others. A member of the maintenance staff revealed that:

"I am evaluated in relation to the work target, therefore I try hard so that the target given by the Company can be achieved."

A performance-based incentive system with targets is needed in agribusiness companies to motivate employees to work more effectively and efficiently in achieving company goals. Agribusiness has characteristics that are greatly influenced by production results, operational efficiency, and output quality, so providing incentives based on target achievement encourages each individual or team to focus on the desired results. With this system, companies can ensure that human resources are motivated to increase productivity, maintain product quality, and optimize the use of resources. In addition, this incentive system also creates a direct link between employee contributions and company success, thus supporting long-term growth and competitiveness.

Discussion

This case illustrates a longitudinal portrait of resilience and management control systems. In the process, SPM plays a role in developing resilience. A longitudinal portrait of resilience and management control systems (SPM) in agribusiness companies illustrates the evolution and long-term adaptation of these two elements to the changing dynamic business environment. In a longer period of time, agribusiness companies face various challenges, such as fluctuations in commodity prices, climate change, market uncertainty,

and regulatory changes. In each of these periods, SPM plays a role in providing a control framework that helps companies monitor performance, manage risks, and maintain operational efficiency. Our results support the view that facilitating MCS helps reduce uncertainty and improve decision-making, especially in the context of high environmental uncertainty (Gordon & Narayanan, 1984).

Over time, resilient agribusiness companies tend to show adaptive patterns in their SPMs, for example by introducing technological innovations to improve production efficiency or expanding product portfolios to reduce dependence on certain commodities. In the long run, a strong control system allows companies to manage external pressures, capitalize on market opportunities, and maintain business continuity despite being faced with significant crises or challenges. This longitudinal portrait shows how resilience and SPM work synergistically to support the sustainability of agribusiness companies through continuous adjustment strategies, decision-making precision, and better resource management.

Ultimately, companies that are able to continuously update their SPM have better resilience in the long run. This research shows how resilience is generated and strengthened through SPM, when companies are faced with various challenges, such as fluctuations in commodity prices, climate change, market uncertainty, and regulatory changes. As case studies show, facilitating SPM in this context can support the resilience of companies by providing the legitimacy of choice, thanks to the rational representation of uncertain objects.

CONCLUSION

The conclusion of this study shows that the Management Control System (MCS) plays a significant role in enhancing the resilience capacity of agribusiness companies, as demonstrated in the case of PT Pandu Karya Aksara. In the dynamic and uncertain business environment faced by the agribusiness industry, MCS enables companies to monitor performance, manage risks, and maintain operational efficiency. This study highlights that the implementation of MCS acts as a driver of organizational change, assisting companies in adapting to external challenges and providing a framework that allows for strategic and proactive decision-making. The findings reveal that with a well-established MCS, companies can increase environmental awareness, reduce uncertainty, and develop the anticipatory capacity essential for resilience. Continuous adjustments to the MCS and alignment of strategies based on historical data and financial controls enable companies to remain competitive and resilient over the long term, especially when facing challenges such as commodity price fluctuations, climate change, and market uncertainties. Through MCS, PT Pandu Karya Aksara demonstrates that company resilience can be developed and sustained by making ongoing improvements in management control, thereby supporting the sustainability and competitiveness of agribusiness in the face of complex challenges.

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