Management Control Systems Concept Construction Of "*Pangngadereng*" Based On Local Wisdom Values

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Abstract: *The objectives of the study were: (1) Describing the meaning of company values in management control systems (MCS) practice at Alauddin Toyota workshop unit, and (2) Reconstructing the conventional management control concept. This research was conducted with interpretive paradigm and phenomenological method. The study location was management control systems practice at Alauddin Toyota Workshop. The results showed the stages characterized by two company values, namely: Kalla Way and Toyota Way. Eidetic overview produces the following meanings: (1) There was a value convergence in shaping the sound management control practices, (2) There are limited holistic management control elements in Alauddin Toyota Workshop. Management control systems concept construction generate Holistic management control system based on local wisdom of 'Siri' na Passe ". This concept then called management control systems of "Pangngadereng". The principle was "work hard together, successful together, prosperous together and save together afterlife." This concept has following control elements typology: (1) sara' (spiritual control), (2) ade' (self control), (3) bicara and wari' (organizational control), and (4) rapang (control culture).*

Keywords - *MCS, phenomenology, Kalla Way, Toyota Way, Pangngadereng, Siri' na Passe*

I. INTRODUCTION

During this time, management control systems (MCS) research put forward their views about the changing paradigms importance and typologies concept of conventional management control [1]. Baxter & Chua [2] states that, in essence, management control was a social practice that constantly creating or changing social realities. The paradigm shift from closed systems towards open systems proposed by Katz & Kahn [3], Miller & Rice [4], and Burrell & Morgan, [5]. Study the construction change of integrated management control system proposed by Macintosh & Scapens [6] and Chenhall [7]. The more universal study of MCS proposed by Malmi & Brown [8]. Generally, previous studies on typology reconstruction of conventional management control system only included internal organizational elements, such as process elements and control structure, which was converted into a package to integrate self-control and culture control elements.

Integration of cultural aspects into management control typology was proposed by Simon [9]. He said the local culture was inseparable from organizational environment. It should be accommodated by a management control system. Ahrens & Mollona [10] reinforces the claim that management control practice, in organizational context, can be formed through a broader social relations with cultures grown in the external environment. Parker & Lewis [11] suggests that control of a person's activities and participation in organization, in order to create a conducive work, would create self-confidence (self control), as well as social norms (social control). According to Malmi & Brown [8], culture controls must be placed on cybernetic and administrative control, due the culture was the main control that can provide contextual framework for other control systems.

The Alvesson & Karreman [12] concluded that difference of wisdom value among employees who managed rightly will create assimilation process to create new wisdom. Efferin & Hopper [13] asserts that values of Confucian wisdom identity for Chinese have experienced adaptation and assimilation dynamically with local cultural values (Java). Confucian wisdom values undergo a assimilation process. Especially in interacting with employees and customers, Chinese people tend to adopt local wisdom values. As proposed by Clegg et al., [14], culture was a system control that can be used to manage behavior.

The background above motivate researcher to explore the phenomenon of corporate values convergence with local wisdom values, that growing and coloring the practices in MCS of Alauddin Toyota Workshop. This workshop was unique. On the one hand, the operational control system was broke down from Toyota Corporation Japan, while on the other hand, management and other policies were set by PT. Hadji Kalla as Head Office of Alauddin Toyota Workshop. Both parent companies own and embrace the local values owned. Toyota holds the Japanese values that elaborated into the Toyota Way and PT. Hadji Kalla hold *Siri' na Passe*[1] values that elaborated into the Kalla Way.

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[1] *Siri 'na passe* was spirit and values that drive Bugis-Makassar people to obedient to "*pangngadereng*", and even able to do something bravely, choose die, bled to uphold *siri'*. It can be listened from following maxim, "*utettong ri ade'é najagainnami my siri",* meaning, I obey the customary (*pangngadereng*) for preservation or maintenance my self-esteem (*Siri '*) me. (Mattulada, 1991).

Local wisdom was local knowledge that allows people to survive in an environment that integrates the beliefs system, norms, culture and expressed in the traditions and myths espoused in long term [15]. *Siri' na Passe* was local values that growing among Bugis-Makassar people to support the implementation the social system control norms of *Pangngadereng*[2] [16]. The motto "Never give up before the intended purpose achieved" become principle for Bugis-Makassar society. Based on *siri 'na passe*, every effort will be made to achieve the objective. This commitment was reflected in follows motto:

"*Pura ba'bara sompe'ku, pura tangkisi gulikku, ule'birengngi tellang natoalie.*" Means: my screen has unfurled, steer has directed, sink was better than back recede to beach (Bugis-Makassar Tips).

Based on description above, this study focused to construct a holistic model of management control system. It is based on convergence phenomenon between corporate values with local wisdom values of siri 'na passe in management control practices at Alauddin Toyota workshop, Makassar. Holistic management control system would certainly be a solution to increase the objective congruance between owners, management and employees.

This study was begun by describing the methodological approach used in exploring the site as well as in analyzing research data. The next step was to describe the reflection of company's values in management control practices phenomenon at Alauddin Toyota Workshop. Then, it was analyzed the convergence of good values, between Toyota and Hadji Kalla values with local wisdom values. Finally, it will presented the results of MCS concept reconstruction holistically.

II. Phenomenology Method to Reveals Local Values In MCS Practice

It was an accounting study that focused on management control system area. Inspired by research objectives to describe the convergence of firm values in MCS, this study uses phenomenological method, because it was expected to explore the essential meanings [17]. Basrowi & Soenyono [18] argues that phenomenology duty was to explain things in themselves, to find out what meaning enter before consciousness, and understand the meaning and its essence, in intuition and self-reflection. Phenomenological require the science attention consciously directed to a particular instance without theoretical prejudice, through different experiences and not through massive data collection, for a general theory beyond the actual substance [19].

Alfred Schutz (1932) in Coulon [20] stated the task of phenomenology was to link between scientific knowledge to everyday experience. In other words, science was based on experience of social action, meaning, and consciousness. According to Creswell [21], study in phenomenology tradition was "Whereas a biography reports the life of a single individual, a phenomenological study describes the meaning of the live experiences for several individuals about a concept or the phenomenon". Therefore, this study will describe the visible and essential meaning reflectively, within context of individual social action and life experiences from Bugis-Makassar community, within MCS practice [22].

The main site of this study was Alauddin Toyota Workshop, as one business unit of PT. Hadji Kalla. It company was a Toyota brand car distributor, based in Makassar. The owner and majority of employees in PT. Hadji Kalla was Bugis-Makassar people who still adhere to wisdom values of *Siri' na Passe*. Local values of *siri 'na passe*, as the identity represent a way of life, having following characteristic: (a) reactive (b) militant, (c) optimistic, (d) consistent (e) loyalty, and (f) intrepid [23]. Therefore, management control practice in PT. Hadji Kalla, there was wisdom values touch, between wisdom values of Japanese that socialized by Toyota and local values of Bugis-Makassar held by the owners and employees.

Informants selected from the study site was manager and employees, both in Head Office (HO) and PT Hadji Kalla Alauddin Toyota Workshop from the Bugis-Makassar. Informants were one Top management, Three Middle Management from HO and one from the Workshop Alauddin, one Lower Management of HO and three Lower Management in Alauddin Branch, eleven workshop mechanics and technicians.

Researcher found meaning by using a reflection of eidetic overview. Eidetic overview led researcher from the fact reality into universal essence. In other words, researchers will get knowledge of facts until "idea" or essence, if it follows the eidetic overview procedures. Steps eidetic overview was follows. First, the researchers began with individual instances (elements) were imagined or perceived in arbitrate from it or that things. This step was similar conclusions making through inductive method. Second, researchers carefully began to add perception, memory and fantasy while researching what changes happened to those things. This was done with recording. This process does not make it cease something to become the case itself. In other words, there was no manipulation in the process.

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[2] *Pangngadereng* was a social institution in the form of ritual, magic, norms, and symbols that grow and become a system and a way of life for Bugis-Makassar community. This social institutions was a system to control the harmonious and dignity life. *Pangngadereng* includes five basic elements, namely: (1) ade '(customs), (2) *bicara* (legislation), (3) *rapang* (norms in the form of wills), (4) *Wari'* (strata and social status), (5) *Sara*' (Islamic law), (Sewang, 2005).

III.   Research Result and Finding
3.1 Exploring Hadji Kalla Values

Hadji Kalla was born and raised in the midst of Bone Bugis society that having norms as merchants and very tight wisdom values. His attitude and behavior were colored by Bugisee cultural values. As the Bone Bugisee, Hadji Kalla business talent was not born directly, but has a historical relationship with the norms and cultural values of "*padangkang*" (merchants) who have grown and nurtured from kingdoms time in the past.

One manuscript (*Lontara*) states that at the kingdom era, South Sulawesi was divided into three large kingdoms with each government characteristics. First, Luwu kingdom proclaimed government policy with emphasis on "family sense". Luwu kingdom was the oldest royal with title "*Pajung*" (umbrella) title. Secondly, Gowa Kingdom government pursue a policy based on Islamic symbols development, with "*Sombaya*" (to be worshiped) title. Third, Bone kingdom was the Bugisee kingdom which proclaimed government policy based on entrepreneur discretion (businesses) with "*Mangkau*" (execution) title.

Differences in policy governance will affect the people character who were under this domain. At that time, the Bone kingdom has jurisdiction Bugis areas, such as: Sidenreng, Sengkang, Soppeng, Pinrang, Sinjai and some other areas. History illustrates that values of PT. Hadji Kalla (Kalla Way) was inseparable from the values of local wisdom that grows amid Bugis-Makassar. Therefore, some terms on the Kalla Way was a wisdom values manifestation of *Siri' na Passe*. The personal and community values of *Siri' na Passe* will continue to color the behavior of Bugis-Makassar, because it was their identity.

3.1.1 Work hard Values Coloring the Better Faster Principles

When I first set foot in the Alauddin workshop branch, there were artifacts illustrate that PT. Hadji Kalla work hard culture inherited from the founders. This was written on banner that read, "Work hard with full sincerity was Worship". After searching, the article was one of the inherited values of Hadji Kalla. Then, his successors used it as PT. Hadji Kalla spirit. Work hard spirit of Hadji Kalla not only bequeathed to his son, but also coloring behavior and employee morale of PT. Hadji Kalla. In interview, informants Arianto express the following JK argument, on briefing occasion that attended by head of branch manager and all subsidiaries of PT. Hadji Kalla in Kalla guesthouse shortly after its inauguration:

"My father said if you're in a car or ride a bike, you must be happy. If you ride a motorcycle, you should see people who ride bikes and don't look at people in a car. And if you're in a car you should see people who ride motorcycles. But for achievement, for example if you see people who were scholars, you should see it. You must pursuing then, We must better than him".

Pieces phrase of "We must better than him" become hard work principle of PT. Hadji Kalla. This is known as, "faster, better." The "faster, better" Principle is derived from hard work values that having innovative and effective characteristics. Innovative means to create products and methods in new ways and trying to find solutions to various problems and constraints faced. Effective means to do something rightly in accordance with company vision and mission and do things according to the standard so there is no waste.

3.1.2. Sincerity Value Coloring Principle of Working was Worship

PT. Hadji Kalla spirit can identify the meaning of Hadji Kalla to run the business as a manifestation of his leadership duty to always worship God with sincerity. Hadji Kalla known as a very religious employers, both among employees and in Makassar city. The principle was manifested in the motto, "work hard with sincerity was worship." Conceptually, "Work was worship" principle internalize the spiritual values in management control practice of the company. The statement of informant CA6 confirm the spiritual objective of PT. Hadji Kalla founding:

"It was Hadji Kalla purpose to found the company, in addition to creating the world's wealthy, salvation in the Hereafter should also be achieved, it was useless we rich in the world but unlucky in hereafter." So, as employees of PT. Hadji Kalla, we must always work hard, sincerely performing the duties and do not forget to pray, because success without God blessing will not bring blessing".

The recognition above means that Hadji Kalla maintain sincerity, with a balance between business and worship. The sincerity values has a spiritual dimension that consists of: 1) *Tauhid* (Unity of God), namely working to worship Allah SWT as the purpose of human creation, 2) Hold the mandate, in accordance with their duties and functions; 3) *Ikhlas* (Sincere), which intend to win the pleasure of Allah alone and 4) Fair which gives the right of all parties in accordance with their contribution, 5) *Istiqomah* in acting so it easier for the parties to cooperate.

3.1.3 Kinship Values Coloring the Active Together Principle

Family values that grow in PT Hadji Kalla was a legacy of Hadji Kalla founding father. Hadji Kalla not view employees as an employee or as a separate part of the family. Employees PT. Hadji Kalla considered as

part of the family. Hadji Kalla treat employees like he treats his children. Therefore, attitudes and family values were exemplified by all those involved in the business, both children and employees. Attitudes and family values was firmly attached to Jusuf Kalla personal and other employees. Here were some statements related to Jusuf Kalla family values:

> "Companies can work well only when relations between employees and employers were in a position of need each other, like in a family. Therefore, we do not agree if the worker was considered only as a part of business, same as moor at the plant."

Kalla man always put together the active principle in achieving the company vision and mission, with: 1) Uphold family values, that treats each Kalla man as a harmonious family, 2) *Sipatuo*, namely building good *silaturrahmi* (relationship) both for work and business, and *sipatokkong* that was mutually supportive and reinforcing. The owner/leader providing facilities and moral support (nurturing) while employees were working hard to achieve his goal. In addition, the company leader know the employees general condition, not just limited to physical health, but also on the psychological and mental condition of employee family. Therefore, companies can empower employees to achieve the objectives optimally.

3.1.4 Obedience Values Coloring the Growing up Together Principle

The Kalla way obedience values was a religious spiritual value to build ethical integrity, both for the owner and employees. Hadji Kalla was a religious entrepreneur, clutching religious principles in business. One of religion principles that characterizes his attitude in business was obedience, good adherence to religion principles or adherence to government rules. JK Recognition was emphasized on business values obedience from his parents.

> "JK also admitted that his parents, H. Kalla and Hj. Athirah, very stressing the obedience in business. Therefore, he (JK) had warned us don't delay the report, especially in relation to tax. As we know, over 58 years operation, JK never late paying tax and for 20 years JK has always been the number one tax payer".

During the time PT. Hadji Kalla and its subsidiaries never had tax problems, both for taxes amount and punctuality (maturity) of tax payments. Company did not have right to use or take part profits that must be spent for government taxes and people who were entitled to receive based on Islamic sharia (*zakat*). It has to be issued pursuant to the applicable rules, whether the taxation rules and spending zakat in Islamic rule. It shows the business principle of Hadji Kalla. The objective was to grow up together, either in conjunction with employee, employee's family, community and country.

3.2 Toyota Values in "Toyota Way" Culture

The core of "Toyota Way" was culture. The way of thinking and behaving was rooted in company's philosophy and principles. The Toyota Way was the Toyota car manufacturer culture that created from Japanese culture, in form of values, norms, and wisdom that accommodated by employee or owner in running the company. After nearly went bankrupt in 1940s, the history of company producing the philosophy and values that Toyota was committed to developing self sufficient financial, free layoffs environment, established the foundation for a culture that can be seen today. This commitment was the foundation of Toyota way pillars, namely respect people and continuous improvement (Liker & Hoseus, 2008).

Toyota Way culture documented by Fujio Cho, the president director of Toyota Motor Manufacture, after experiencing difficulty in applying the culture at Toyota Motor Manufacturing Kentucky (TMMK) in United States. Hiroyoshi Yoshiki statements in building Toyota Way 2001, was follow, "The creation of Toyota Way 2001 took ten years. We started working in 1991. This was first attempt to explain the Toyota principles to U.S. executives. The Japanese can't really help, because they never tried to articulate. We created a first rough draft. Mr. Cho accompanied us and many of our discussions with him. When Mr Cho returned to Japan and became president of entire company, Toyota Way finally emerged. Before that, we had 20 revised version of Toyota Way. We can't get 100 percent agreement. We finally agreed to call it Toyota Way 2001 to admit there was no 100 percent agreement on Toyota Way and Toyota Way was always changing" [24].

The Toyota Way was built on two pillars, namely: respect for people and continuous improvement. These two pillars were expected to be identity for each Toyota employee from Japan to dealers and Toyota workshops worldwide. The first pillar was a commitment that has a broad sense, not only respect for fellow employees of Toyota but all who come in contact with Toyota, including employees, customers, investors, suppliers, vendors, communities where Toyota operates and the wider community. The pillar was described in two dimensions, ie respect and teamwork. Respect dimension oriented to respect each person, understand each other, take responsibility and do their best to build mutual trust. Teamwork dimension oriented to encourage personal and professional growth, share the opportunities and maximize individual and team performance.

The second pillar was continuous improvement. This pillar has three dimensions: challenge, kaizen and Genchi genbutsu. The challenge dimensions oriented to create long-term vision, deal the challenges with

courage and creativity to realize those dreams. Kaizen dimension oriented to improve business operations continuously and constantly make innovation and evolution. Genchi genbutsu dimension oriented to make the right decisions, build consensus and achieve best objectives by attending problem directly and find the facts.

3.3 Corporate Values Reflections in Management Control Practice

There are three forms of reflection combination the corporate values that characterizes the management control systems practice in Toyota Workshop Alauddin. First is values internalization, namely the values was internalized and used as guidelines to perform their duties. Second is convergence value, which is a combination two or more values to create a new value internalized and used as a reference in their daily activities. Third is the adaptation value, an activity or behavior that contain multiple values and each value has its own character.

3.3.1 Corporate Values Adaptation in Planning Process

Family values underlying the wider participatory budgeting practice. This does not only involve manager unit, but also involves organic employees, in capturing ideas and to develop a workshop work program. The meaning was identical to the principles of equity participation, that every employee has an equal opportunity to participate [25]. Normatively, it suggests that budgeting process in management control at Alauddin Toyota Workshop have identical mechanisms characteristic with interactive control systems [9]. According to Kober, Juliana & Byron [26], interactive control mechanism tends to give an opportunity to accommodate brilliant ideas to be discussed continuously with senior managers.

Budgeting control form was one of cybernetic control elements [8, 27, 28]. Harahap [29] refer it as organizational control. This was an effort to control through rules, policies, procedures, and the system itself. Meanwhile, Ouchi [30] used the control bureaucracies term. This was done through management control structures and control processes directly to individuals in execution of daily tasks.

Convergence (Adaption) value to respect other with strong family values able to support the Branch Manager and Workshop Head to resolve budgeting conflicts properly through informal negotiations. According to Frow, et al. [31], mid-level managers have a tendency to negotiate to achieve harmony of understanding and purpose. The meaning of family values and respecting negotiation by Branch Chief and Workshop Head was driven by an emotional bond as Bugis-Makassar fellow who in one organization. Emotional attachment encourages to actualize wisdom values of *sipakatau* (humanize the humans) and *assamaturu'* (Consensus) as Bugis-Makassar fellow, to amicably resolve any misunderstandings. Mattulada [32] looked at sipakatau concept the as openness that very essential in life with family and wider social interaction. Sipakatau view humans as bodies that have feelings and sense that need to be respected.

In context of modern motivation theory, the Sipakatau concept intrinsically tend to attitudinal Approach, for the Bugis-Makassar in interaction with the social environment [33]. According to [8], control that based on values, beliefs and social norms can influence employee behavior. These were an element of culture control. Dimensional cultures control have control elements comprising: clan control elements or kinship group based on the unilineal principle [30], control values [9] and control symbols elements [34].

3.3.2 Internalization of Corporate Values in Daily Management activity

Daily Management Activity Orientation at every Toyota workshop focused on achieving customer satisfaction, both internal customers (employees) and external customers (consumers). Customer satisfaction was the result of sales evaluation. The selected alternatives at least provide results (outcomes) equal or exceed customer expectations, while customer dissatisfaction arises when the results do not meet customer expectations.

Based on some employee recognition at Alauddin Toyota Workshop, sincerity values become spiritual motivation in creating employee loyalty to company. These values were manifestation of employees and owners identity, which saw the local wisdom values of *Siri' na Passe*. In modern MCS context, it was unknown spiritual element of control, because it was limited by management control elements, which consists of process and control structure. However, according to [29], the holistic management control concept must include elements of spiritual control. This was shown by elaborating the religion values, which was believed to be able to control the employees and management behavior in order to perform tasks in line with organizational objectives. Spiritual motivation grew and coloring the management control practices at Alauddin Toyota workshop indicated that spiritual control elements contribute to the harmony of objective achievement between organization and its members.

Spiritual dimension seeks to maintain the harmony with outside world, striving to answer or get strength when facing emotional stress, physical illness or death. Religious activities or religiosity was the degree and type of expression and participation that reflects the one's spirituality values. Working hard sincerity was worship, entrenched in the Alauddin workshop branch, synonymous with divine or theological motivation approach to works in heaven [35]. According [35] theology works in heaven or motivation to teach divine

principles on how we treat the job as a participation to care God's resource and not just for living. Seen from wisdom values perspective of *Siri' na Passe*, spiritual control was an essential element for controlling the behavior of community or organization members. It could be listened from any spectrum concept of controlling spiritual wisdom value of *siri 'na passe*, known as *Mappesona ri Suwae'* (Resignation) value, it means surrender to God as the determinant of all substances after each activity be done.

Value internalization of hard work, sincerity and genchi gembutsu in performing everyday tasks identified as so natural and actual behavior in shaping wise leadership characteristic, employee commitment and problem solver integrity. The convergence of these values indicate that everyday activities at Alauddin Toyota Workshop has an self control element. Self-control element was process of controlling behavior by individuals in doing activity, as encouragement from himself [36]. Merchant [37] used personnel control term, which has an emphasis on the employees ability (people) to do self-directed.

Behavioral characters was one of the supporters to direct the employees behavior in customer satisfaction creation [38]. The concept of achieving satisfaction with integrity suggested by Miller [39]. He stated that in "integrity" culture, we can become addictive chain balls that make positive behavior. In this context, being honest to yourself should be more advanced than the shame and fear of losing face. Furthermore, [39] suggests we may have to replace the "integrity" term into self-interest enlightened, because when we move with the underlying interests and soul knowledge enlightened, then there was no confusion, no fear and can provide substantial benefits to everyone.

3.3.3 Convergence of Corporate Values in Work Improvement

Work Improvement Concept on Toyota workshop was an performance evaluation activity that orient to continual improvements, both technical aspects, as well as the behavioral aspects and system aspects. Corporate value convergence between Hadji Kalla Toyota value in the improvement work context has established a new corporate values. The partnership concept in development work with sincerity and familiarity values was the base value that creates long-term value to balance the welfare and fairness between employees, owners and corporations in carrying out the duties and performance appraisal.

Meaning of "justice" value in work improvement at Alauddin Toyota Workshop based on trust which was derived from respect for people. Sense of justice was formed because the partnership relationship was built on mutual need. Therefore, the parties involved in the interaction will have a high confidence to partners. Assessment and evaluation of employee performance will not reduce employees confidence to managers. Viewed from the perspective of *siri 'na passe*, partnership concept inline with *pappaseng, "rebba sipatokkong, mali siparappe, Sirui menre' tessirui 'no, malilu-sipakainge-mainge' pi mupaja."* That was, if there was error, they must commemorate and admonish each other, and when there was disaster, they try to help each other. The Meaning *paseng* shows that Bugis-Makassar people has a high sense of solidarity, both when success and in difficulty. Family values that underlying the transparency and balance performance assessment can be justified as an element of culture control.

The justice concept in partnership for work development was in-line with concept of "economic confidence" expressed by Fukuyama [40]. The concept of "economic confidence" was the binary opposition of "commodity economy" concept. Commodity economy school based on performance measurements and giving award with extrinsic value for each employee achievement. Conversely, the "economic confidence" ideology assume that a fair exchange can work by itself as time passes and the objective was to promote growth and prosperity together. In this perspective, the performance evaluation model of Alauddin Toyota Workshop more synonymous with the "economic confidence" school, as it has partnerships characteristic that promote mutual growth and unlimited connections.

3.4 Embroidering the Holistic Management Control System Concept

This study observation found the following phenomena: 1) there was participatory budgeting and budget conflict negotiation at planning activity stage, 2) there was motivation spiritualistic, thoughtful leadership, and integrity problem solver at daily management stage, 3) there was justice in partnership and balance welfare at stage of improvement work. Every phenomenon illustrates the company values convergence , and can be identified seamlessly into elements of holistic control system. According [29] holistic management control system was a model of management control system with four control elements: 1) self, 2) organizational, 3) culture, and 4) spiritual control).

The control systems elements such as: organizational, culture, and self control have been offered in some conventional MCS concepts [8, 0, 37, 41]. Meanwhile, the spiritual control element has not been concerned by control system experts. Harahap (2004) states, to make a holistic MCS model, it was important to incorporate the spiritual aspects into MCS typology.

Management control system was a set of resources and regulations interconnected with objective to control behavior, to create a harmony between members, management and organization, in order to achieve

organizational objectives. The elements of the universal life should be an element of MCS, because the orientation of management control system was to control behavior. One element of universal life was spiritual element. The topic much studied in the psychology and behavioral field.

Company spiritualization was an effort to reunite the various life vital elements that inseparable from work place or business organization institution (corporation). The life element that must be incorporated were: action (what people do), identity (Who they were), and the values and beliefs (What the most value and belief) [42]. Purpose of elaborating all the life elements was the employees (humans) were no longer seen in mono dimension paradigm, both for needs and abilities context, because employee was a multidimensional social creatures.
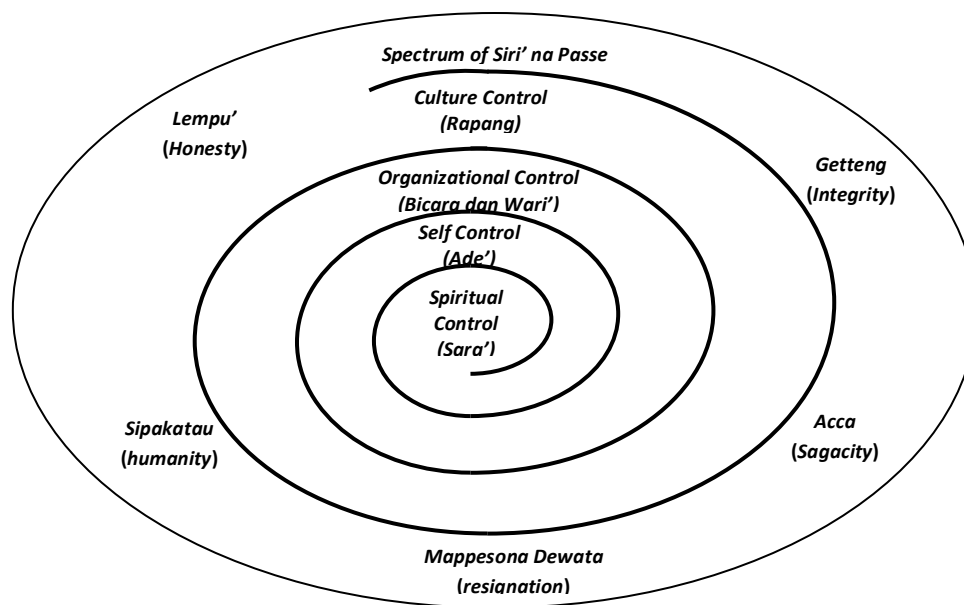
Above observations shows that MCS practice at Alauddin Toyota workshop was universal and meet the holistic management control system criteria. The company value convergence, which consists of Toyota Way and Kalla Way to the local wisdom values of *siri 'na passe*, characterizing and creating holistic elements of control systems in Alauddin Toyota workshop.

3.5 Konstruksi Konsep MCS "*Pangngadereng*"

Holistic MCS Model, with four universal typology, can be built with integrating the control model of social institutions "*pangngadereng*". *Pangngadereng* is a living system that creates individual behavior, patterns of life and governance in a society that builds social systems in the Bugis-Makassar.

Applications the five elements were intertwined in the whole system of social control. It was run by upholding the local wisdom values of *Siri' na Passe* with following values spectrum: *lempu* (Honesty), *acca* (Sagacity), *Getteng* (Integrity), *sipakatau* (humanity) and *mappesona dewata* (resignation). Philosophycally , the social control system skeleton of "*Pangngadereng*" was based on local wisdom values of Siri 'na passe. Itcould be analyzed using spiral dynamic Theory (Clare W. Graves, 1970) in [43]. Spiral Dynamics is a theory to describes the development and interaction between individuals, cultures, and organizational values to create a system. Spiral dynamics can be understood as strength, intelligence within humans from the innermost part (core intelligence) with open, dynamic, adaptive and continuous in nature. This power will appear in individual minds and spread like a virus in mobilizing collective minds, turning them into organizational transformation, even encouraging change in society [44].

Figure 1
Holistic Management Control System Model of "*Pangngadereng*"
Within *Siri' na Passe* Values Framwork

The elements of management control systems that based on spiral dynamics theory starts from energy or most profound in humans strength, the spiritual control element (*sara'*), then moved to emotional skills that identified as an element of self-control (*ade'*). These forces have dynamic characteristics and adaptability to external aspects. Both the internal energy characterize a thinking (*memes*) when interaction, within organizations and in the wider society. In business organizations perspective, the mind character will affect the

elements of organizational control (*Bicara* and *Wari* ') and elements of culture control (*rapang*) that always changing.

Typology of *Sara'* (spiritual control) was the use of values, norms and concepts from scripture of a religion or cultural rituals in order to practice the faith in God as the source of mental control. Typology of spiritual control can be done by strengthening following spiritual values: (1) The *Tauhid* (oneness) values will create religious employees, management and owners, personal who believe that God was present in every activity and effort; (2) The *Ikhlas* (willing), sincerity value was appear when the intention of doing a practice was only for Allah, not because of *riya* (want be seen by humans) or *sum'ah* (want to be heard by human), not because you want to get the praise and a high position between people; (3) The integrity and trust values, in the form of higher responsibility on the duties in accordance with their duties and functions; (4) The justice values, this means that human beings basically have capacity and energy to do justice in every aspect of life; (5) *Istiqomah* in acting to facilitate all parties to work together easily. *Istiqomah* meaning upright and straight and not leaning to the other streets that plunged into the perdition abyss.

Typology of *Ade'* (Self control) was a process of controlling behavior by one person using the energy or ability that comes from himself. [37] refers it as personal control that emphasis on employees (humans). An employee was expected to have the ability to exercise control over him (self-directed). Exact typology for self control dimension was the DNA of Success with orientation to foster human personality values and social behavior [45]. The fifth DNA of success were: 1) Openness to experience, 2) conscientiousness; 3) Extroversion; 4) Agreeableness; 5) Neuroticism.

Bicara and Wari' (Organizational control) theory typology adopts the most widely used theory as basis of modern MCS engineering, namely cybernetic system theory. Malmi & Brown (2008) developed a cybernetic control typology that has five characteristics. First, there were steps that allow quantification of the underlying phenomena, events or systems. Secondly, there were performance standards or targets to be met. Third, there was a feedback process that allows comparison the results with standard. Analysis of variance, arising from feedback, was the fourth aspect, the cybernetic control systems. Fifth, there was the ability to change the behavior system that underlying activity (Malmi & Brown, 2008). Cybernetic control elements (Malmi & Brown, 2008) consisting elements of: 1) control budgeting, 2) measurement control of financial performance, and 3) non-financial and hybrid; 4) work improvement.

Dimension of *Rapang* (Culture control) has emphasis to control over the values, beliefs and social norms that could influence the employee behavior. Culture control dimensional have following control elements: 1) control values, 2) control symbol, and 3) work culture comparisons control or benchmarking.

Ideal condition expected from holistic management control system model in Spiral Dynamics theory perspective are: (1) Organization becomes collection of social beings, every person and every business occupies part of same larger system. No one of personal being stay outside or set aside, (2) organizations become part of a great relationship, all the actions of most company and individuals affect the larger system. Everything that exists in the larger system is interrelated and interdependent, (3) organization contributes to the preservation of all the sub-systems within big relationship, the choices made can change interdependence become a long enough task to move the world and (4) organization directs the members to believe that behind the great relationships are interdependent and influence each other, there are substances that regulate and determine every event, but has no dependence.

IV.   Conclussion

System control management of a company can not be separated from values that grown and nurtured. In addition to values that grow within company, the local wisdom values that become employees identity also provide significant color. The case of Alauddin Toyota workshop shows that company values come from two sources, namely from Kalla way and Toyota way, also had internalizing the local wisdom values of Bugis-Makassar, the values of *Siri' na Passe*.

This study found phenomenon of practice management control system characterized by corporate values convergence, namely the values of Toyota Way and Kalla way. The convergence of these values can be identified to universal control elements, such as elements of self-control, organizational control and control culture. In addition, the of local wisdom values of *Siri' na Pacce* were internalized into the Kalla way values, also has given color to spiritual practices of management control systems at Toyota Alauddin workshop. Then, it can be identified as an element of spiritualistic control.

This study also found universal control elements that can form holistic control system. It consists of: spiritual, self, organizational and the culture control. Control elements can be analyzed on social control concept of "*pangngadereng*", using spiral Dynamics theory approach. Based on this analysis, it can be constructed a concept of holistic management control systems of "*Pangngadereng*" with spectrum-based local wisdom of siri 'na passe.

Research conducted by [12] found that when the difference in wisdom values among employees managed properly, it will form a new wisdom. Research [13] found that Confucian wisdom values follow assimilation process, particularly in interacting with employees and customers. The study found that holistic control system concept can be built to internalize the local wisdom values. The studies above can become an inspiration for future SCM research, developing SCM research as an open system based on social theories. Chenhall and Euske [46] also suggested to explore how SCM in organization and evolution context can be engaged for a cultural change. Expected changes in SCM concept develop towards a more humanizing human and supporting ecological sustainability.

Acknowledgements

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