



Contemporary Accounting Case Studies

Vol. 2, No. 1, March 2023

Article 1

EMPLOYEE MOTIVATION ANALYSIS THAT SUPPORTS MANAGEMENT CONTROL SYSTEMS IN THE NEW NORMAL WORK SYSTEM

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ABSTRACT

The management control system in a company must be closely correlated with human resource management because human resources are one of the primary resources in implementing work processes to achieve company goals. The COVID-19 pandemic since 2020 has created a change in the work system that makes work implementation not have to be done in the office. The difference in the work system impacts the motivational aspect of human resources, which is one of the essential factors in the management control system. This study aims to analyze whether the work system in the new normal period can be applied effectively to be continued in the future. This study evaluates several aspects of the variables of work effectiveness, employee performance, and level of employee job satisfaction. Data collection in this study used the methods of interviews, surveys, and group discussion forums. Data processing in this study uses machine learning to display descriptive statistical data. This study only took the subject of PT. X's Accounting and Finance division. X with a research period of 2022. The results show that organizations can adopt the new normal system as a future work arrangement by identifying individuals and job characteristics that significantly impact productivity. Organizations also need to develop appropriate strategies to maintain the effectiveness, level of satisfaction, and employee performance to support the management control system optimally.

Keywords: *Covid-19, Employee Performance, Job Satisfaction Level, Management Control System, Work Effectiveness*

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1. INTRODUCTION

In 2020, a pandemic caused by the Coronavirus (Covid-19) swept across the world. In the face of the pandemic, many countries have implemented lockdown policies to limit the widespread spread of the Covid-19 virus. Of course, there are many challenges in changing social behavior in society. The implementation of the lockdown policy was then modified according to the needs of each country. Some are fully implemented, only partially implemented, or only locally and minimally. Indonesia is one of the countries affected by the economic slowdown. The government and strategic assessment institutions predict Indonesia's growth will be low or negative in 2020 (Muhyiddin, 2020). The Province of the Special Capital City Region (DKI) Jakarta is the first area to implement the PSBB because Jakarta is the epicenter of the Covid-19 outbreak in Indonesia. One of the appeals applied is offices to do work from home (work from home), private, and government offices.

With this incident, of course, there is a change in the system at work. Of course, organizational Management needs to adapt to make changes and control the system effectively. Management control is a must in organizations that will implement a system. The management control system is essentially in line with the strategy implemented by the Organization. The company's management system experimentation will affect the Organization's emergence of a suitable strategy. Evaluating the Organization's control system will determine which strategy is appropriate in adapting to the Covid-19 pandemic. Control in organizational Management in this situation is a form of control over organizational resources. How to create resources that still maintain their performance and do not forget the level of satisfaction of these resources. The Management Control System in this situation also evaluates the results of the actions taken during the time period.

The COVID-19 pandemic has changed the way organizations think about remote workers. Working remotely presents new challenges for staying productive, connected and engaged. However, organizations can increase employee productivity by motivating them to develop knowledge-sharing plans, use appropriate communication channels for their messages, maintain social interactions and measure productivity, not through working hours (Ludema and Johnson, 2020). Bendor-Samuel (2020) concludes that it is essential to understand that many things influence and drive productivity including communication across technologies, resource talent, and individual decision rights.

To date, most research on the impact of WFH has focused on work-life balance (Felstead et al., 2012). Until now, research on implementing the new normal system with its impact on effectiveness and performance is still few and in the early stages. Organizations feel indifferent between productivity in the office and productivity at home, regardless of the challenges facing each of its resources. Pang (2020) argues that although the number of confirmed COVID-19 cases continues to rise, governments and businesses are planning to reopen the economy and establish a new normal. However,

company leaders are concerned that the ongoing situation will affect employee productivity due to WFH issues, including lack of connectivity, data allocation, and remote collaboration. This research is vital to evaluate whether the new normal system is effective for the future. Organizations can carry out different strategies in their daily systems and processes by assessing the level of satisfaction, effectiveness, and performance of employees during the new normal.

The object used in the study is a state-owned company engaged in the Oil and Natural Gas Industry. Because the Organization being the object is a government organization, of course, many challenges will be faced, especially in terms of technological adaptation by its resources. More narrowly, this research focuses on PT. X's Accounting and Finance division. X. In experiencing the transition from a face-to-face to an online system, many obstacles occur in this Division. Problems that arise such as delays in the tax reporting process, the annual audit process, and other financial reporting. With these problems, of course, the Accounting and Finance division must be alert and responsive in adapting, considering that the current situation is still uncertain to return to normal. In addition, it is narrowed to the Accounting and Finance division because the Division is a support division, so the process of implementing the New normal system will be easier to apply.

Therefore, this study wanted to see how the Management Control System implemented by the Accounting and Finance Division faced the transition to a New normal system. The challenges faced by the Organization in this situation will also be part of what will be studied, how the Organization implements the Management Control System to face the challenges that are currently happening. Looking at the variables used, this research is also used to evaluate whether, through the new normal system the employee's performance becomes more effective? is it still reaching the level of job satisfaction? And employee performance while facing the New normal system. Given the possibility that the Covid-19 pandemic problem is a challenge that companies must face without knowing and estimating when it will end, companies need to evaluate the strategies that have been implemented to plan their next strategy.

This study's main purpose is to investigate the impact of the new normal system on employee job satisfaction levels. In addition, this study also aims to see how the effectiveness and performance of employees during the new normal period. Given the possibility that the Covid-19 pandemic problem is a challenge that companies must face without knowing and estimating when it will end, companies need to evaluate the strategies that have been implemented. Another goal, namely, the researcher wants to see whether resources can effectively overcome the challenges in the New normal system by evaluating the systems and strategies that have been implemented to consider whether these strategies and systems can be re-implemented in the future. The Management can also view the results of this evaluation research to implement the next strategy in dealing with the New normal system. This study will see how the response and motivation of employees to changing the work system to the New Normal. In addition, this research will also see how the Company should consider aspects of the New Normal work system to support the Management Control System in the future.

2. LITERATURE REVIEW

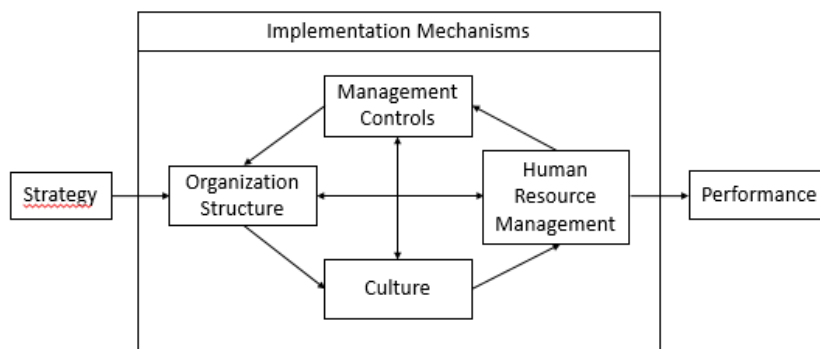
2.1. MANAGEMENT CONTROL SYSTEM

Management control is a must in organizations that will implement a system. The management control system is essentially in line with the strategy implemented by the Organization. As the company's management system experimentation will affect the emergence of a suitable strategy for the Organization. By evaluating the Organization's control system, it will be seen which strategy is appropriate in adapting to the Covid-19 pandemic

Anthony & Govindarajan (2014) Management control process is the process by which managers at all levels ensure that the people they supervise implement the intended strategy. Management control is a process that is not automatic and requires coordination between individuals. Basically, most management control is self-control.

Still referring to the theory of Anthony & Govindarajan (2014) in figure 2.1 regarding the framework for implementing strategies, in dealing with a pandemic situation is a condition of adaptation. Where in this study will be focused on HR management and organizational culture. HR Management's role in implementing the new normal strategy is how the strategies and actions are taken to support the new normal system. Such as, providing technology, training, and other facilities that help the system run. Socialization on continuing to support employees from mental health to health is very much needed in the current conditions and situation.

Figure 2.1 Management control system elements.



The culture in an organization, of course, will change according to the new normal situation, where employees have to work online. The new culture will certainly be implemented in the face of the current situation. Of course, the role of the management level is significant in implementing the new corporate culture. The organizational structure in this situation will help in establishing communication between levels. In addition, the organizational structure applies for the roles, reporting relationships, and Division of responsibilities that shape an organization's decision-making.

2.2 BELIEF SYSTEMS

Hermawan et al (2021) define belief system as a set of organizational identity statements that are formally communicated by executives and systematically echoed to provide the Organization's core values, including organizational values, goals, and direction. According to Simons (1995) a belief system is a set of explicit beliefs that define basic values, goals and directions, including how value is created, desired level of performance, and human relationships.

The role of executives in implementing the new normal system in the company is very significant. Even though conditions are changing rapidly, it is necessary to invest based on the company's basic values, and where the goals and directions will be taken after the new normal system is implemented. In addition, belief systems help instill confidence in employees to stay focused on organizational goals.

2.3 PERSONNEL CONTROL

Facing the Covid-19 pandemic situation certainly requires motivation and self-control by employees. Self-control, it will clarify individual expectations. Personnel controls can help organizations ensure employees understand what the Organization wants and needs. According to Merchant and Stede (2017) control can be implemented through:

- Selection and placement. Of course, a position in an organization has certain different criteria. How the Organization recruits resources to fit the required criteria
- Training. Facing the situation of working online, of course, worker training needs to be done continuously
- Job design and resources. Placement of types of work with available resources with suitability

In other words, finding the right resources to do a job, training resources, and providing help with a good work environment and the necessary resources are likely to increase the likelihood that the job will be done correctly (Merchant and Stede; 2017).

2.4 EMPLOYEE SATISFACTION LEVEL

The need to pay attention to employee job satisfaction during the new normal is a must for the Organization. Job satisfaction is an individual's general attitude towards work (Robbins, 2013). Of course, each individual has a different level of satisfaction according to his values. To measure the level of job satisfaction, this study uses a reference to the two-factor theory by Herzberg (2011) to identify that two factors influence job satisfaction, the Hygiene factor (health factor) and the Motivation factor (motivation factor). These two factors are addressed intrinsic factors and extrinsic factors. Intrinsic factors encourage individuals to continue to be motivated, where the

driving force is from oneself. As for extrinsic factors, namely motivational factors through the driving force that comes from outside the individual, especially those from the Organization they work. Here are some benchmarks for both factors:

- Hygiene Factor: Salary & incentives, organizational policies & administration, interpersonal relations, quality of supervision, job security, working conditions, and personal life
- Motivation Factor: success, challenging work, recognition, growth, and improvement in result.

2.5 EMPLOYEE EFFECTIVENESS

During the implementation of the new normal system, the Organization always strives for the resources involved to achieve work effectiveness. According to Steers (1985), effectiveness is usually done to measure the number of which an organization is effective in achieving a goal. Tampubolon (2007) states that what we mean by effectiveness is the achievement of goals that have been mutually agreed upon, and the level of achievement of these targets indicates the level of effectiveness. Based on the statement that effectiveness is related to accomplishing goals or objectives. Meanwhile, according to Hasibuan (2003), work effectiveness is how individuals or groups perform their main tasks to achieve the intended purposes. Therefore, work effectiveness in this study is used as a reference for evaluating whether the new normal system in the Organization is successful and deserves to be continued.

2.6 EMPLOYEE PERFORMANCE

All resources in the Organization are asked to contribute through good performance results because organizational performance depends on its resources' performance. Therefore, employee performance can be the last measure of an individual's success in his work (Handoko, 2006). According to Mitchel and Larson (2008), employee performance results from behavior assessed through several criteria and standards of work results. According to Mahmudi (2005), several factors influence employee performance, including personal, leadership, team, work systems, and contextual factors.

3. RESEARCH METHODS

This study uses a qualitative method with a case study approach. In addition, this study uses an interpretive philosophical approach to explore subjective experiences with new normal conditions during the Covid-19 pandemic. Interpretivism allows researchers to observe, compile, and infer information by drawing inferences from patterns during an event (Saunders et al., 2016).

3.1 DATA COLLECTING

The data used in this study were sourced from primary data obtained from interviews, field surveys, and Forum Group Discussions (FGD). Eligibility criteria for this study were female and male participants working for PT X, specifically Finance and Accounting division 2020 – 2022 period, who were required to work from home due to the Covid-19 lockdown. Referring to previous research by Rayees and Almaas (2020), data that needs to be collected on these employees include age, marital status, years of service, and educational qualifications as demographic data. The population used in the research sample is employees of the Organization starting from the entry level to the managerial level.

The interview consisted of 10 questions addressed to 3 employees at the managerial level of each sub. Division. The survey method is intended for all employees of the Finance and Accounting division of PT X, which consists of 25 questions. The design of these questions refers to measurements for the variables of effectiveness, employee performance, and level of job satisfaction. After conducting the survey, this study also performed FGD to re-confirm the survey results obtained. The FGD was performed by taking samples for each sub-division of three people who returned the research survey. The grouping of FGDs was carried out based on each sub-division. The discussion carried out refers to the results of the survey summary.

3.2 DATA PROCESSING

After conducting a series of data collection processes, the researcher took several steps in information analysis. For the results of survey data collection, researchers used descriptive statistical analysis techniques. The researcher uses a 4-point Likert Scale so that survey takers are forced to form opinions so there is no safe “neutral” option. To evaluate the new normal work system, it is hoped that in the research, respondents will provide a clear opinion about their experience after undergoing the new normal system that the respondent has experienced. The scoring method for the survey conducted is to add up the answers to each question asked in the survey with a predetermined value as follows:

Strongly Agree : 4	Disagree : 2
Agree : 3	Strongly Disagree : 1

In the next stage, the survey results have been calculated using a Likert Scale, and descriptive analysis is carried out for each variable. Finally, the descriptive analysis was carried out to compare values (Maximum, Minimum, Average, and Standard Deviation) between the standard Likert Scale, with the calculation of the survey results.

Researchers also conducted correlation analysis using Machine Learning to see the correlation value between the research variables (Employee Performance, Employee Satisfaction Level, and Effectiveness) with demographic data. The following result, the researcher analyzes the results of the Survey, Interview and FGD. This analysis aims

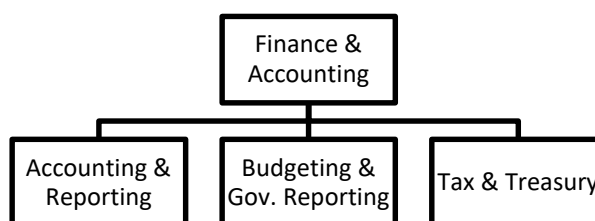
to see how the Management Control System is needed with the variables used in the study, namely Employee Performance, Job Satisfaction, and Work Effectiveness.

4. ORGANIZATION PROFILE

The object of this case study is a subsidiary of a state-owned holding company engaged in the oil and gas industry. PT X's vision is to become a world-class national oil and gas exploration and production company and one of the center of excellence for the parent company. This is accompanied by its mission to carry out safe, sustainable, reliable, efficient, and environmentally friendly oil and gas exploration and production activities by prioritizing value creation, using innovation-based technology, solid commercial principles, and world-class workers.

PT X applies corporate values, which are the main behavioral values of AKHLAK (Trust, Competent, Harmonious, Loyal, Adaptive, and Collaborative). AKHLAK values become the company's philosophy and guidelines that apply to every Management and Employee of BUMN. Referring to Figure 4.1, the Finance & Accounting Division has 3 subdivisions, Accounting & Reporting, Budgeting & Government Reporting, and Tax & Treasury.

Figure 4.1 Organization Chart Finance & Accounting Division



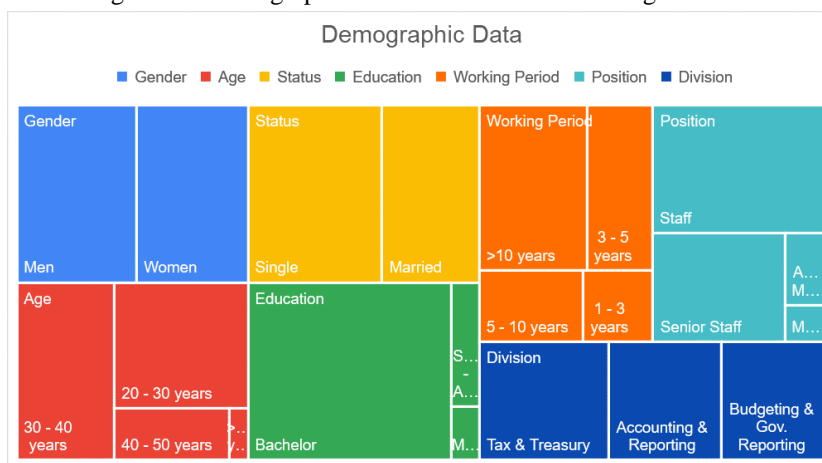
The main subject of this research is the Division of Finance and Accounting. As a support division, of course, the implementation of the new normal system can still be done adaptively. In addition, some activities require adaptation during the new normal system, such as Invoice Receipt, Process Audit, Reporting, Tax Reporting, and others.

5. RESULT AND DISCUSSION

This research carried out 3 stages of the data collection process: surveys, interviews, then Forum Group Discussion (FGD). The subjects given the questionnaire were employees of PT X at all entry to managerial levels. Then the interview will be conducted by 3 participants, at the managerial level, in the Accounting and Finance division. Meanwhile, FGD was conducted by taking samples for each Division into 3 people who had returned the research survey. The grouping of FGDs was carried out based on each sub-division. The number of employees in the Accounting & Finance division is 103 personnel. However, in the research process, the response to the returned

survey was 83. Therefore, the population of all respondents was employees of the Finance and Accounting division of PT X for the period 2020 - 2022. Referring to figure 5.1, the demographic data with 83 respondents showed that for gender, the distribution of respondents was evenly distributed. This shows no tendency for a group of Finance and Accounting divisions to select subjects for survey respondents. In terms of employee age, most employees in the Accounting & Finance division are over the age of 30. Most employees in the Division are educated up to Bachelor's Degree.

Figure 5.1 Demographic Data Finance & Accounting Division



Refers to the table 5.1, the minimum value of the variables of Effectiveness, Employee Performance, and Job Satisfaction Levels that pass the standard average value of 16 and are far from the minimum expected value, respondents still tend to agree rather than disagree. In addition, the standard deviation of the three variables shows a value smaller than the average scoring effectiveness, which means that the survey data are homogeneous.

Table 5.1 Descriptive Statistic Assessor Variable

Variabel	N	Minimum		Maximum		Mean		Std. Deviation
		Standart Likert Scale	Actual	Standart Likert Scale	Actual	Standart Likert Scale	Actual	
Effectivity	83	8	18	32	31	16	22,78	3,389
Employee Performance	83	8	16	32	32	16	22,52	3,756
Job Satisfaction	83	8	14	32	30	16	22,82	3,414

There is a significant positive correlation between employee performance and effectiveness variables with a value of 0.823. This shows that the two variables are highly correlated in the same direction, the higher the level of effectiveness, the higher the employee's performance. Employee performance and effectiveness also show a strong positive correlation with the choice of the new normal variable, with values of 0.566 and 0.415, respectively.

Based on the interview results, in the face of the Covid-19 Pandemic, PT X, especially in the Finance and Accounting division, did not change its organizational structure. Control over delegation of authority, decision making and performance appraisal of employees are still carried out under the same organizational structure and in the control process covering program preparation, budgeting, implementation and measurement, and reporting and analysis, likewise, with the culture at PT. X, there is no change which means that it still refers to the guidelines for the SOE corporate culture, namely AKHLAK, which means Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative. In the face of changing the work system into a New Normal, what is in the spotlight of culture to adapt is to be adaptive.

"The culture of this company should not change and continue to follow the guidelines of BUMN's, AKHLAK. Employees must display an adaptive attitude, of course, especially with conditions that have many restrictions." – Accounting & Reporting Manager

Hermawan et al. (2021) define a belief system as a set of organizational identity statements formally communicated by executives and systematically echoed to provide the Organization's core values, including organizational values, goals, and directions. Even though conditions are changing rapidly, it is necessary to invest based on the company's basic values and where the goals and directions will be taken after the new normal system is implemented. In addition, belief system helps instill confidence in employees to stay focused on organizational goals. PT. X still refers to the BUMN corporate culture guidelines, AKHLAK, which means Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative.

"Facing a situation like this, yes, AKHLAK must always be communicated to every employee. We as Management, our job is to always instill that by setting an example, or usually we always mention it in Town Hall meetings, right?" – Accounting & Reporting Manager

Table 5.2 Employee Performance Survey Result

	Strongly Agree		Agree		Disagree		Strongly Disagree	
Supporting Skills	19	23%	50	60%	11	13%	3	4%
Provided Mentoring and Direction from Supervisor	11	13%	53	64%	19	23%	0	0%
Improved Quality and Work Efficiency	11	13%	49	59%	23	28%	0	0%
Independence and Optimism at work	18	22%	42	51%	23	28%	0	0%

Based on Table 5.2, the Employee performance survey result, employees feel their performance is better during the new normal. The survey results said that employees feel they have skills that support them to work by 23% (strongly agree) and 60%

(agree). Employees also feel that their superiors provide mentoring and direction 13% (strongly agree), and 64% (agree). Improved work quality and efficiency were also noticeably better, by 13% (strongly agree) and 59% (agree). Finally, employees feel they can work more independently and optimally while working through the new normal system 22% (strongly agree), and 51% (agree).

"If you look at the challenges, I think their performance improves. Even though they can't be face-to-face or accompanied. As long as the report can still be delivered on time, of course, judging by its accuracy, we feel more effective and efficient.

Moreover, there is no time for mobility to the office." – Manager of Budgeting & Gov. Reporting

The results of the FGD also found that employees who are often involved in work and communication will increase work productivity (Andrea et al., 2021). By communicating related strategies in the future, can encourage employee performance today. As a division leader, you must consider increasing the frequency of communication with the team for strategies that have been decided or are not yet in the plan.

"It will be better if we feel involved. Moreover, supervision is now only online, yes, we will certainly be happier if our superiors continue to communicate frequently. The more often we communicate, the more aware we are of our work." - Government Reporting Staff

Based on the table 5.3, the policies and systems provided during the new normal system do not make it difficult for employees to work. On the contrary, this is a form of organizational support in carrying out its control system. The benefits provided and the sense of equivalence in work felt by employees also indicate the level of job satisfaction obtained. In addition, challenges in work have also increased since the new normal system, based on the results of respondents who answered that 22% strongly agreed and 66% strongly agreed.

Table 5.3 Employee Satisfaction Survey Result

	Strongly Agree		Agree		Disagree		Strongly Disagree	
Hygiene Factor								
Policies and Systems	15	18%	49	59%	19	23%	0	0%
Safety and Comfort	13	16%	39	47%	25	30%	6	7%
Salary, Incentives, and Benefits	21	25%	47	57%	6	7%	9	11%
Equivalence at Work	15	18%	43	52%	16	19%	9	11%
Motivation Factor								
Support for Employee Growth	5	6%	42	51%	36	43%	0	0%
Challenges at Work	18	22%	55	66%	7	8%	3	4%
Appreciation/Recognition from Supervisor	10	12%	63	76%	10	12%	0	0%
Facilities for Self-Development	10	12%	41	49%	32	39%	0	0%

Based on the survey results, several aspects might be improved besides the supportive conditions to increase employee job satisfaction. The first is the safety and comfort of working during the new normal system. The score results show that 37% of employees do not feel more comfortable and safe while working through the new

normal system. This is because not all employees have adequate facilities, and there are obstacles like the internet network.

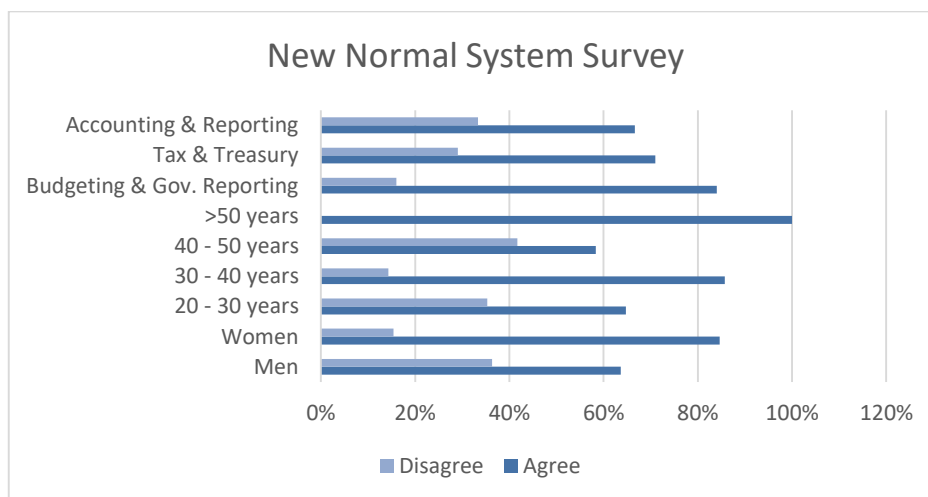
"Yes, if one of the problems was yesterday, the VPN network was slow. So we are a bit difficult to access the share folder. Even though the data is all there." – Manager of Budgeting & Gov. Reporting

Based on the figure 5.4, by gender category, more female respondents agreed to continue the new normal system compared to male respondents. This is because most female employees need more time at home to take care of household needs. In addition, the closeness of female employees with children is needed, especially for those who have just had children under the age of 1 year.

"This system is beneficial, especially like our member, Ms. X, who has just had a baby, she will be happier if she works online." – Accounting & Reporting Manager

Based on the age category, the majority who agree with the sustainability of the new normal system in the Finance and Accounting division are those who are over 30 years old. Meanwhile, based on the division category, the group that agreed more on the sustainability of the new normal system was the Budgeting & Gov. Reporting.

Figure 5.4 Overall new normal Implementation Result



This is because, in the Division's work, there is not much administrative work and must be done directly. Unlike the Accounting & Reporting division, much administrative work must be done directly. For example, receiving invoices, audit processes, and other activities that require face-to-face meetings. The large number of transactions received daily by PT X causes the Invoice receipt system to be still done manually / face to face. This is due to the unavailability of a particular portal for

submitting invoices by vendors to PT X, which the Accounting & Finance division can provide.

6. CONCLUSION AND RECOMMENDATION

Based on the data collection results, employees of the Accounting and Finance division still face several obstacles during the new normal system. Problems mentioned a lot were networking & communication, working hours, and administrative activities supporting daily work. An employee's adaptive attitude is needed to deal with unplanned obstacles. For administrative obstacles are still a hanging challenge until now. This is certainly very influential, especially in divisions that still require a lot of daily activities manually and face to face, such as the Accounting & Reporting division.

Employees felt more satisfied with work in the new normal system. More satisfaction is obtained because of the reduced time spent on mobility. In addition, work-life balance is also obtained, because more time is available to be with family. However, several aspects can be considered to increase job satisfaction during the new normal system, such as support for employee growth and facilities for self-development. With the addition of support from the Organization for these aspects, it is hoped that the level of job satisfaction will be better if the new normal system is continued. The support provided does not have to go through the highest supervisor but can be provided through the managerial level of the Division.

Survey shows whether the new normal system is feasible to continue, 73.5% answered agree, and 26.5% answered disagree. The majority of those who answered agreed based on gender were women. This is because many employees are more comfortable using this system to help them take care of their household needs. If based on age, the generation that answered most agree to continue the new normal system is the generation the age of 30 years and over. Respondents in this category are more comfortable working with the new normal system because they have more balance at work, for example, there is more time to be with family. The results based on the division group that answered the most as much as 84% were the Budgeting & Government Reporting division. This is because most of the work carried out by the Division can be done online. Unlike the Accounting & Reporting division, due to the type of work that requires a lot of face-to-face meetings and is still done manually, the percentage who agree to continue with the new normal system tends to be less.

Aspects that need to be considered to support the Management Control System in the future, namely, Management needs to provide intense motivation and communication to its employees. . By communicating related strategies in the future, it can encourage employee performance today. As a division leader, you must consider increasing the frequency of communication with the team for strategies that have been decided or are not yet in the plan. In organizations that communicate vaguely, or not at all, about the future of work post-pandemic, nearly half of FGD respondents said it made them worried or anxious. Employee anxiety is known to decrease performance,

reduce job satisfaction, and negatively impact interpersonal relationships with coworkers, among other ailments.

The number of samples is small, causing the results of this study not to show the results of the entire population working with the new normal system. This is because the selection of subjects in this study is devoted to the Finance and Accounting division of PT X. It is hoped that further research can conduct research for a broader scope. The second limitation is that the variables used in this study only examined three variables. Future research is expected to use other variables to be studied more deeply.

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