Increasing Performance of Business Projects Through a Management Control Mechanism

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Entrepreneurship is growing rapidly in developing countries. One of the biggest concerns in entrepreneurship education is about ensuring that the entrepreneurship education functions properly. This study aims to investigate the way universities assess the functionality of the entrepreneurship education. This research uses a qualitative approach and case study strategy. In-depth interviews, documentation and observation are used as data collection methods. Research results suggest that the role of management control is crucial in the success of entrepreneurship education. Management control is not only useful for monitoring business development and supervising students in their attempt to run their business, it can also motivate students to improve the performance of their business.

Key words: *Management control, Entrepreneurship, Education.*

Introduction

The economic development of a country is closely associated with the entrepreneurship development of the country. In recent years, entrepreneurship has become a priority for developing countries. The high rate of unemployment, the challenge of finding a job and the emergence of young new entrepreneurs have compelled the society to accept the importance of entrepreneurship education in schools. The implementation of the entrepreneurship education programs varies between one educational institution and another. This is understandable because every educational institution has its characteristics and organisational background. Generally, every university has a special strategy to make entrepreneurship education effective.

A true entrepreneurship education concept which aims to turn students into entrepreneurs does not focus on what entrepreneurship is ("to know"); but rather, how to be an entrepreneur ("to be"). Therefore, students must be deployed into real business to gain business

experience. In the business process, the critical point of educational success lies in the ability to sustain the business. Therefore, as the students' mentors, the facilitators must come up with a mechanism to ensure the sustainability of the business projects. This process requires a mechanism that will encourage students to take their business projects seriously. From an accounting standpoint, a particular system, which contains a series of mechanisms, is known to be able to affect individuals and make them behave according to the expectations of the organisations where they work. This system is known as management control system.

Management Control System (MCS) is defined as a system which ensures that the human resources within an organisation behave according to the organisation's expectations. There have been several research studies on the subject of MCS in university level. Some of these studies revealed the positive impacts of MCS implementation, such as encouraging teaching effectiveness, reducing lecturer turnover and improving research performance (Hallinger, 2010; Grant, 1998; Campbell et al., 2010; Overell, 2004; Schulz & Tanguay, 2006; Turk, 2007; Terpstra and Honoree, 2009). MCS also brings positive impacts on the teaching performance in a university. Other studies also discover that MCS is able to improve service quality, reduce lecturer's discontent and motivate structural leaders (Lindsay et al., 2009; Turk, 2007; Terpstra & Honoree, 2009). Past studies also point at the significant role of MCS in the educational sustainability of a university. However, there is little research on the role of MCS in entrepreneurship education. Studies conducted by Radianto (2013) found that some of the mechanisms associated with the MCS monitoring process, such as mentoring and targeting mechanisms, can support the passage of the process of entrepreneurship education. Lecturers have a very important role for the success of entrepreneurship education. The methods used in entrepreneurship education are different from the general ones. Some methods like experiential-based learning, problem-based learning and effectuation are not commonly used in other fields.

The purpose of this study is to explore in depth the roles of MCS in entrepreneurship education from the viewpoint of the faculty. This study investigates the mechanism of what is appropriate and how the lecturers implement MCS in entrepreneurship education. This study contributes to the successful development of entrepreneurship education, especially in developing countries that require a lot of entrepreneurs to promote the countries as happened in Europe and America. This study helps universities that are currently developing entrepreneurship education and is the focus in some developing countries.

Literature Review

MCS refers to the systems and procedures to maintain or change the activity patterns of an organisation in order to achieve organisational objectives. According to Simons (1995), MCS is a set of formal procedures to manage and change the activity patterns within an

organisation. The definition of MCS started to change when Otley, et al. (1995) conveyed a new definition which described MCS as a set of extensive control mechanisms designed to help the organisation manage itself. This definition led to the emergence of the organisational control concept. Marginson (2002) defines MCS as a systematic policy and control to influence the behaviours and activities of the management in order to achieve organisational goals. Meanwhile, Anthony & Govindarajan (2007) emphasise more on control structure management, including the relationship between strategies, responsibility centre and performance measurement. They also claim that MCS is about influencing the individuals within an organisation. Merchant & Stede (2007) interpret MCS as a system which ensures that the human resources are managed according to the objectives of the organisation. The focus of this concept is on managing human resources with the goal of making the interests of the individuals in line with those of the organisations.

The above definitions suggest that management control is closely related to human behaviour. Since management control involves and affects human behaviour, it can be associated with the motivation of each individual. Furthermore, management control is a system which ensures that the entire organisational elements reach goal congruence, a system which ensures that the human resources meet the organisation's expectations, and also helps managerial decision making (Chenhall, 2003; Merchant & Stede, 2007; Anthony & Young, 2003; Hongren et al., 2005; Marginson, 2002; Anthony & Govindarajan, 2007; Radianto & Laturette, 2019). Management Control is a systematic process that certifies the management's capability to run and coordinate organisational resources in order to reach goal congruence.

Methodology

The purpose of this research is to conduct an in-depth investigation on the management control mechanisms used by the facilitators to ensure that students manage their business projects well. This study uses a qualitative approach with a research grounded technique. Through this technique, the researchers emphasise the discovery of the concept of empirical observation data in the field with the inductive method. The research uses grounded research according to the research in the field of education since the concepts are found to explain the phenomenon of control in the context of entrepreneurship education. To be more focused on the purpose of the study, the researchers combine the research grounded technique with the strategies single case study. This study will also reveal and answer the 'hows' and 'whys' in the entrepreneurship education control process. Through a single case study, the findings of this study manage to obtain an in-depth focus on research purposes.

This research was conducted at one of the private universities in Indonesia. This university aims to develop entrepreneurship education in Indonesia. As a result, the institution has become a benchmark for entrepreneurship education in Indonesia. The entrepreneurship

education in this university is unique, because it uses active educational methods, such as experiential-based learning. Through this program, students are required to initiate a real business during their study period.

In order to obtain comprehensive answers, in-depth interviews were used to interview the informants specifically chosen for this study. This research interviewed 8 informants with approximately 5-years experience in guiding students. These informants are unique, because they have successfully led their students to achieve entrepreneurial awards during the semesters. The business projects under their guidance are still running and have become an inspiration for other business projects. It was clear from the in-depth interviews that they had similar mechanisms. The interviews also reveal that these facilitators intentionally used the mechanisms to ensure that the student projects under their supervision were well-run.

This study did not only conduct interviews but also compared the results with the documentation kept by the entrepreneurship program coordinator to ascertain that everything was well-documented. The research also conducted observations towards the mentoring process and investigated the students. All the results point at certain mechanisms which will be discussed in the next section.

Researchers analyse intersubjectively relating to the findings of the reality and the interpretation of what is happening on the ground in the form of texts that are the subjects of research of the results of interviews conducted by the researchers. Therefore, textural analysis is used in this study. As well as a research with qualitative approach, the research process is carried out with the aid of a computer through word searches, themes considered relevant by the researchers; thereby it reduces human error in data processing research.

In presenting the results of the study, the researchers combine the results obtained in the field, discussions and research discussion. Those are done in a purpose of making the audience read systematically and have clear steps, like the presentation of qualitative research through the narrative process. Hopefully, through this process, the readers can capture the essence of this research more clearly.

Research Findings

Report as a Means to Ensure Business Project Performance

Students are required to submit regular reports using the format set by the facilitators. Facilitators will then use the weekly, monthly and semester reports. These reports contain business plans for the following week, including the targets set collectively. Targets may include turnover, profit, number of customers, purchase of goods, and many more. They also

describe the target fulfillment from the preceding week. During consultation, students are asked to display the progress of their business by comparing the target and the actualisation. Students then sign the report to certify the completion of the consultation. Regular reporting is an important tool for facilitators to ensure that students are working on their business projects at a given time. Therefore, regular reporting is seen as a form of control mechanism from the facilitator.

Facilitators often ask students to provide documentation evidence during the reporting process, including pictures of goods sold, proof of delivery, bill of sale and others. For example, when a group reports that they have joined a trade exhibition, they will be asked to submit photographs of their presence, as well as the exhibition contract and cost to the facilitator. Likewise, if there's a large-scale purchase, the facilitator will ask for sales and delivery proofs. Facilitators use such documentation to prove that their students run the business projects.

In addition to documentation, students are also required to use social media as sales and communication channels. Students are asked to offer their products through social media like *Facebook, Twitter,* and *Instagram.* They are also requested to use the internet to create their own website and online shop. The social media is not only used to sell but also to provide information on the students' activities. For instance, when they are about to hold an exhibition, they will have to broadcast the news to their relatives through social media. The same thing applies when they attend exhibitions, receive large-scale orders or garner testimonials from satisfied customers. Students are required to post these things in their social media.

Students use social media like *Facebook, Line* or *Blackberry Messenger* to consult, discuss and share things with their facilitators or associates. Almost all facilitators join the students' business groups in social media. These groups prove to be effective in resolving the problems encountered by the students. Facilitators also use these groups to check if certain business groups are about to conduct business transactions or exhibitions, as well as the result of any negotiation with supplier. Intensive communication enables supervision of the student's business activities. Social media also enables facilitators to monitor any movement or conflict within the group. This allows facilitators to give comment, advice, opinion or reprimand for poor performance and appreciation for target achievement.

Some facilitators even check business progress through *Instagram*, in particular. Every week, the facilitators check the follower count of the business. They assume that the rise in follower count is equivalent to how well the market accepts the product and how far the students go to market their products. They can also see if the followers give testimonials for the business. If there are many testimonials, it can be assumed that the students have run their business

optimally. Facilitators also use social media to observe the students' relatives, including family, friends, and other people. This allows facilitators to determine how far the students go to market their products. When the majority of the followers are not friends or close relatives of the students, the assessment result of the business will be better.

One of the most important activities that is conducted at a specific time, end of the month, end of semester or completion of a project, is reflection. Facilitators conduct reflection for every student business group. Reflection is a very important process in which students are asked to share the following subjects: business process, good and bad lessons, benefits of running the business, obstacles, challenges and problem solving methods, and also applied creativity and innovation and how they affect the business. This process takes a long time but it provides facilitators with the necessary feedbacks on their mentoring process. It also enables facilitators to compare the student's reflection to the submitted reports and social media performance. In the experience of the facilitators, reflection is an effective way of improving the student's achievement in the following month or semester.

The reflection process is a two-way communication that is similar to regular report consultation, but more thorough and intense. During the reflection process, facilitators often hear about new incidents or interesting happenings that have not been predicted before. Once, a business group showed progressive sales trends. During the reflection, they admitted that they got their motivation from less frequent meetings with their facilitators in order to prove that they could run their business under minimum supervision. This is the anomaly of business project mentoring. Whereas most groups are motivated by frequent mentoring, this particular group received their motivation from less frequent mentoring. Such conditions encouraged the group to improve their teamwork, leadership, innovation and creativity. As a result, their business performance improved significantly. This finding happened at the end of the semester. In the following semester, the same facilitator spent more time to guide the group and successfully improved the business project.

The reporting process allows facilitators to see things from the perspectives of the students. Although report is a good control mechanism, it is made by the students. Therefore, it makes it tricky for the facilitators to assess the actual condition. It is possible that the actual execution is far from what is being reported. In order to anticipate this situation, the facilitators use a verification mechanism with several viewpoints called triangulation mechanism.

Observation: A Beneficial but Conservative Mechanism

Facilitators usually confirm student's report by conducting an observation to see the business process firsthand. Observations can be done with or without student's knowledge. Most of the

time, observations performed without student's knowledge tend to give more accurate information. One type of observation that can still surprise students, even if they are aware about it, is direct site observation without notice.

The impromptu observation often enables facilitators to see the actual condition in the field. Since the students do not expect the visit, facilitators are able to understand the business process better by comparing the students' report with the actual condition during the observation. This kind of observation also encourages students to take immediate remedial actions, in case of future review. Another type of observation is informing students of the facilitator's visit in advance. This approach is normally taken at the beginning of the business start-up to ensure proper planning.

Facilitators also conduct observations without the student's knowledge. For instance, they will visit the mall where students open their business to observe the business process. This type of observation is often conducted at night, just after office hours. It is also possible for facilitators to conduct the observation on weekends or holidays while doing leisure activities. It is also compulsory for facilitators to conduct an observation when the students join certain exhibitions, both within and outside the city. Occasionally, facilitators conduct a collective observation by linking up with other facilitators to observe several business groups in the same day.

According to the facilitators, observation is a useful control mechanism as it enables them to directly observe the business process. It also allows facilitators to determine the business members with the most and least contribution. Observation carries a positive impact, because it encourages students to always be ready in their business.

Triangulation Mechanism as Seen From Various Perspectives

Based on the interview result, it can be concluded that the facilitators have prepared another control mechanism in addition to the regular report. They believe that it is essential for them to obtain information regarding the students' business projects through another trustworthy viewpoint. Further inquiry on the matter suggests that they do it for the sake of the students and to be certain about the students' involvement in the business. By going through the business process, students will develop into formidable entrepreneurs, despite the possibility of multiple setbacks. The triangulation process used by the facilitators comes in various methods. This section will discuss about the execution of the triangulation control mechanism by the facilitators.

Each business project has its own selling venue. For instance, a culinary business will most likely choose a strategic location, while claiming that consumers love their products and that

they are able to compete with more established players in the field. Facilitators usually come to observe the projects, but it is very likely that students will be well-prepared and do their best during such time. In order to avoid such a situation, facilitators usually ask their colleagues to buy the products while making observations at the same time. Through the alternate arrivals of their colleagues, the facilitators will be able to obtain dependable information. The so-called mystery guests will be able to confirm whether the product is really good or if the price is competitive. They can also provide pictures related to the project, including consumer queue, location, design and other things. This information will act as a reference for the facilitator to assess the group.

Another process familiar to the facilitators is a short and random interview with the community where the students conduct their business. In the case of a fashion business which sells the likes of bags and women accessories, the facilitators will try to get information regarding the community chosen by the students to sell their products. As soon as the facilitators get the information, they will interview some members of the community to ensure that the business project is actively run in the community. This process often acts as a valid basis to determine the performance of the business. It is not uncommon for community members to speak at length about the business process. In fact, they may be able to provide additional information regarding which members are active and inactive, how the students offer their products, the quality of the products and other information that cannot be obtained from the students' report. This information is then used as discussion subject during student consultation time, either face-to-face or through social media.

"Key Partner" As an Important Source of Information

Another form of triangulation mechanism is to confirm with the "key partner" of the student's business. Key partners can be customers, suppliers, craftsmen or even parents who have their own business. In terms of supplier, students will report on the amount of goods purchased from the suppliers, the quality of the goods, the payment methods and other things. However, most students will only report the good side. Therefore, the facilitators do not take the report for granted. They will get in touch with the suppliers directly to ask about the performance of the students' business. Most of the time, suppliers give positive information regarding their relationship with the students. They are also pleased to hear from the facilitator, because it means that the education process is being controlled by the facilitator. It also gives them a sense of security to know that if the students behave negatively, such as not paying for their orders, they can report to the facilitator. The same thing happens when the facilitators confirm with the customers, although the customers can be more demanding than the suppliers. Customers often complain about the products, although according to the facilitators, the complaints can be exaggerated. For instance, customers who complain about

the students' products also buy the products regularly. The facilitators learn about this from various sources, including documentation.

Reseller is an important source of information for the facilitators to assess the business process of the students. Resealler is a company or an individual that sells the goods or services offered by the students and pays only for the sold goods. The relationship between resellers and students is very close, because they communicate on daily or weekly basis. Consequently, the resellers understand the students' business performance well. They are also aware of the quality of the goods or services and the customers who buy them, in addition to the individual quality of the students in doing business. Facilitators conduct their verification by phone and a direct visit to the reseller's stand or shop to check on the products and chat with the reseller. Occasionally, they also take pictures of the products to compare it with the student's report. Another form of confirmation is taken from the student's documentation of product delivery to the reseller and the payment proof from the reseller. It appears that this mechanism is solid enough to ensure that the students are running their business properly.

"Peer Assessment" Allows Performance Overview of Personal Business

Almost all facilitators agree that the performance of the student's start-up business should not only be judged from financial aspects, such as turnover or profitability, but also non-financial aspects. In fact, according to the findings of this research, all facilitators agree that the non-financial aspects are better performance indicators than the financial aspects. Facilitators are more focused on the process rather than the result. They argue that since the students are still going through educational process, process must be prioritised over result. They also claim that since the business is a start-up business, the student's understanding and experience in running the business should be more important than the result. It does not mean that result is not important, but at this stage, the process is more important than the result. Additionally, it is believed that when students practice the right process, they will be able to achieve turnover and profit.

One of the processes that the students have to undergo is how to work in a team or a business group. In this case, the control process through report and triangulation mechanism is very useful to determine the performance of the business group and the individuals, without having to see it from the perspective of the performers, or in this case, the students. One way to understand the perspective of the students regarding their business partners or team members is to hear about their working experience with the other team members, their experience of being led by another person and their experience in leading others. One of the mechanisms that can be used in this context is peer assessment. This mechanism is often implemented during mid-term and end of semester.

During the process, facilitators never inform students about the peer assessment mechanism. Students are asked to come and assess their own team members simultaneously. This method is used to prevent students from planning and discussing on how they are going to assess their peers. The facilitators believe that this process will encourage students to be objective. When a student is considered to be well-performing, usually all team members agree to the conclusion, and vice versa. For instance, in a group of five, four students rate one student as under-performing, one student as the best performer and the rest as average. From this result, the facilitator can determine which members give the most and least contribution.

This mechanism can also be used to learn about the passion and skills of each business member. A member may consider a teammate as skillful in production and marketing. It is also possible for some members to announce that the group leader cannot lead better than a particular group member. Any relationship within the business group can be seen from the result of the peer assessment, because the method uses open questions for students to freely write about their opinions and experience.

After reading the result of the peer assessment mechanism, the facilitator will hold a meeting with the students. These meetings can be done individually before proceeding with a group meeting or directly as a group. The process normally takes a long time, because it involves in-depth discussion. However, the result can be beneficial for the development of the group's business. For instance, during the meeting, a leader may come to realise that he or she is considered as incapable of leading others. As a result, there is a change of leadership style after the meeting. In the case of a student who is considered as wanting to commit to only one aspect of the job, such as production, the other members may come to understand that the person is merely shy when it comes to selling after some discussions. Upon the realisation of this weakness, the other members then try to help the student learn how to do promotion. The peer assessment control mechanism is believed to be quite effective, especially in terms of revealing the experience of each group member.

Discussion and Analysis

Regular reporting is one of the student's obligations towards the facilitator. This report showcases the performance of the student's business through planning and weekly implementation of the programs. It also encourages students to be more disciplined, because the consultation is held once a week at minimum. During the process, students hold in-depth discussions with the facilitators. These discussions often result in solutions for the students' business problems. The interaction also brings up creative ideas for product marketing, packaging and creation. An in-depth and planned communication process helps influence the mindset of the students to maintain innovation and creativity, and more importantly, carry out the process according to the facilitator's expectations. Simon (1995) suggests that one form of

control that can trigger creative ideas is the interactive control system. This research reveals that new, creative and innovative ideas come from an intense communication interaction between the facilitator and the students.

Another impact of the discussion on the regular performance of the students is the close relationship between the students and the facilitator. The close relationship is able to penetrate the barrier between the facilitators as lecturers and the students. Such equality motivates students to improve their performance through free and controlled discussions. This research reveals that students feel appreciated and motivated to run their business with this approach. Radianto (2019) discovers that employees who are appreciated and often invited for a discussion by the employer will be motivated to work well and meet the organisation's expectation. This study found in-depth interaction can act as powerful control mechanisms to influence student behaviour in running the business.

Another form of interactive control is social media. This research discovers that social media is an effective discussion platform for business group members and facilitators. This media is used when there are time and place limitations to hold the discussion. Similar to regular report discussions, the social media group discussion gives many positive contributions, such as the emergence of new ideas. It also allows students to report and discuss their achievements, such as customer testimonial and market acceptance of the product, in real time. Some cases significantly boost the morale of the students to improve the performance of their business. In other words, the interaction successfully influences the individual's behaviour to act according to the initial plan and agreement. Social media discussion can also resolve problems quickly and help execute business plans. Students are greatly helped by the interactive communication, because it can be done at any time. Start-up business and business initiation require intensive guidance that can be obtained through social media.

Through social media, facilitators give students boundaries as to what they can and cannot do. This situation often applies to social media instead of face-to-face discussion, because when something happens in the field, students immediately respond through the social media group and facilitators will answer accordingly. Through this process, students learn to know what they cannot do. This idea is in line with the argument of Simon (1995) which lists boundary control system as a control mechanism that prevents employees from having dysfunctional behaviours. This condition is also known as behavioural constraints, as suggested by Merchant and Stede (2007).

Another form of control is monitoring. In this research, the monitoring process is conducted through an observation process, in addition to regular reporting and social media. In implementing this program, UC requires every facilitator to consider various forms of monitoring, including observation. This stance is known as the diagnostic control system

(Simons, 1995), the patriarchal control system (Whitley, 1999), action control (Merchant and Stede, 2007) and administrative control (Malmi and Brown, 2008). The monitoring process through observation is very effective. Based on their experience, the facilitators see observation as an effective method to motivate the students. Observation makes the students realise that they are being monitored, therefore, they continue to improve their business, in case the facilitator comes again to observe. It suggests a positive behavioural change, since students behave in accordance with the expectations of the facilitators as the representative of UC. In brief, observation is considered as a fairly effective control mechanism.

The comprehensive form of control performed by the facilitators is known as the triangulation mechanism. This mechanism allows facilitators to retrieve information from various sources and cross-check that information to ensure that the students are performing according to the expectations of the facilitators. A confirmation through various sources to obtain valid information is the objective of the triangulation mechanism. This mechanism also makes the students aware that the facilitators are performing some checking through various activities. The most interesting aspect of the triangulation mechanism is the motivation boost for the students to improve their performance as a result of positive testimonials from suppliers, customers, parents, friends and third parties. Students feel proud to be able to run their own business, even though it is a start-up business. This condition contributes positively to the control process conducted by the facilitators. Simons (1995) mentions the diagnostic control system as one of the control mechanisms. This mechanism allows leaders to monitor each individual, department or the university as a whole in order to achieve the performance standard. The nature of this mechanism is to oversee, and therefore, it uses specific measurements that will compared against the predetermined standard.

This research also reveals that the controlling process through communication, anticipation and supervision is used by the facilitators to influence the behaviours of the students in running their business. It also motivates students to behave according to UC's expectations in order to create new entrepreneurs.

The Role of Management Control System in Entrepreneurship Education

Entrepreneurship education with conservative methods, such as class meetings, assignments, exercises and lectures will only equip students with the knowledge on entrepreneurship. It is better for entrepreneurship education to use active learning methods. Radianto (2013) discovers that experiential-based learning is the most suitable method for entrepreneurship education. This method gives students the opportunity to have real business experience from their business projects, both individually and collectively. Nonetheless, this learning process requires a more complex assessment than other learning methods, because the student assessment is not only taken from classroom performance but also external activities and

process. Therefore, a special control mechanism is needed to ensure that students see through their business projects and become entrepreneurs.

This research examines the role of Management Control System in entrepreneurship education by using experiential-based learning. The Management Control System also ensures that every individual within the organisation behaves according to the expectations of the organisation. As stated at the beginning of this article, the purpose of the business project is to give students real business experience. To ensure that the students run their business according to UC's program, the facilitators utilise several mechanisms. An investigation was conducted on the implementation of these mechanisms, and it can be concluded that the facilitators have successfully implemented the Management Control System mechanisms in the business projects on their watch.

A holistic control concept, which requires more than one control mechanism, is used during the entrepreneurship education process at UC. Since the facilitators use several control methods, it means that the nature of the control mechanisms is complementary and not substitutional. This condition is in line with the concept proposed by other researchers, including Merchant and Stede (2007), Anthony and Govindarajan (2007), Simons (2995), Whitley (1999) and Malmi and Brown (2008). They suggest that the concept of control cannot be performed using only one mechanism but through the interaction of several mechanisms.

This research discovers that the Management Control System plays an important role in the development of entrepreneurship education. Some of the roles involve measuring performance level and determining whether the performance indicators for the students' start-up business projects are the same as those used in business in general. Another role concerns the budgeting aspect of the business and how it affects the students' behaviour, considering the education and business worlds have different aspects. The opportunity to explore the Management Control System is still wide open for researchers who wish to contribute to the success of entrepreneurship education.

Conclusion

UC implements entrepreneurship education through an experiential-based learning method which requires students to have real business experience by starting their own business. The business projects are under the guidance of facilitators who have the responsibility to ensure that the business is managed according to UC's program. This study examines the methods used by the facilitators to ensure the students' participation in the business.

This research discovers that the facilitators implemented several control mechanisms to make sure that the students' business projects were working well. This study identifies the applied mechanisms as the Management Control System mechanisms described by several researchers, such as Simons, Merchant and Stede, Anthony and Govindarajan, Whitley, and Malmi and Brown. Some of the control mechanisms identified in this research include interactive communication, monitoring and anticipation of dysfunctional behaviours. It can also be concluded that the control mechanism cannot be performed individually or interchangeably. Instead, it should be done in a complementary and comprehensive way in order to produce an effective control mechanism.

Entrepreneurship education, despite it being widely applied, still cannot increase the number of entrepreneurs of college graduates in Indonesia. One important aspect is that teaching methods should be different than other methods because of the peculiarities of entrepreneurship education. Therefore, management control in the world of entrepreneurship education is needed to ensure the education of entrepreneurship which creates entrepreneurs. The impact on Indonesia as a developing country is very large due to the high number of entrepreneurs who will be able to reduce unemployment in Indonesia, which in turn will reduce poverty so that the country's economy can be increased.

This research leads to a conclusion that the opportunity to conduct a study on the Management Control System in entrepreneurship education is still wide open. The research on the Management Control System in entrepreneurship education contributes greatly to the development of entrepreneurship, particularly in developing countries like Indonesia, which aims to increase the number of entrepreneurs within the country.

Future research studies can examine the other aspects of the Management Control System, such as its implementation on student's behaviour, the application of the concepts suggested by other researchers and the impacts and the effective form of management control for entrepreneurship education.

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