

**PENERAPAN SISTEM PENGENDALIAN MANAJEMEN BERBASIS
FOUR LEVERS OF CONTROL DALAM MENINGKATKAN KINERJA
KEUANGAN LPD PADANGTEGAL**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan sistem pengendalian manajemen berbasis *Four Levers of Control* dalam meningkatkan kinerja keuangan LPD Padangtegal. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Teknik pengumpulan data dilakukan melalui wawancara mendalam, dan dokumentasi. Informan penelitian terdiri atas pengurus, karyawan dan nasabah LPD Padangtegal yang terlibat langsung dalam proses operasional organisasi. Hasil penelitian menunjukkan bahwa LPD Padangtegal telah menerapkan keempat elemen *Four Levers of Control* secara terintegrasi. *Belief system* diwujudkan melalui visi, misi, dan nilai organisasi yang menumbuhkan integritas serta orientasi pelayanan. *Boundary system* diterapkan melalui aturan dan prosedur kerja untuk meminimalkan penyimpangan dan risiko. *Diagnostic control system* digunakan untuk memantau pencapaian target dan evaluasi kinerja, sedangkan *interactive control system* mendorong komunikasi, pembelajaran, dan inovasi. Penerapan keempat sistem tersebut secara sinergis berkontribusi terhadap peningkatan kinerja keuangan LPD yang tercermin dari stabilitas operasional, pengendalian risiko, dan pertumbuhan pendapatan.

Kata Kunci: Sistem Pengendalian Manajemen, *Four Levers of Control*, Kinerja Keuangan, LPD.

**IMPLEMENTATION OF A FOUR LEVERS OF CONTROL BASED
MANAGEMENT CONTROL SYSTEM IN IMPROVING THE FINANCIAL
PERFORMANCE OF LPD PADANGTEGAL**

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ABSTRACT

This study aims to analyze the implementation of a management control system based on the Four Levers of Control in improving the financial performance of LPD Padangtegal. This research employs a qualitative approach using a case study method. Data collection techniques include in-depth interviews and documentation. The research informants consist of management, employees, and customers of LPD Padangtegal who are directly involved in the organization's operational processes. The results show that LPD Padangtegal has implemented the four elements of the Four Levers of Control in an integrated manner. The belief system is manifested through the organization's vision, mission, and values that foster integrity and service orientation. The boundary system is applied through rules and work procedures to minimize deviations and risks. The diagnostic control system is used to monitor target achievement and evaluate performance, while the interactive control system encourages communication, organizational learning, and innovation. The synergistic implementation of these four systems contributes to the improvement of LPD's financial performance, as reflected in operational stability, risk control, and revenue growth.

Keywords: *Management Control System, Four Levers of Control, Financial Performance, LPD.*