

ABSTRACT

This study aims to determine how the construction of a management control system is in accordance with the changing context of educational organizations that tend to be dynamic and get a lot of external pressure. The question in this study is how the management of PTN "X" defines campus autonomy. How the autonomous PTN "X" manages Management Control System (SPM) changes. This research is a case study qualitative research. Social construction theory is used as the basis of analysis in this study to explain the research results. The results of the study found that PTN "X" interpreted autonomy more to non-academic autonomy. Because in terms of academics, the autonomy of PTN "X" still follows the ministry's educational structure. Not yet independently autonomous in competence. More precisely, the non-academic autonomy referred to by PTN "X" is more inclined towards finance and focuses on welfare. Furthermore, to reveal how PTN "X" manages changes in the Management Control System (SPM), this study finds the main domain besides autonomy which is also important and interrelated with one another in an effort to achieve a goal in the entire vision and mission of Higher Education (PTN " X"). These domains are organizational environment, organizational strategy, organizational structure, organizational culture and identity, which will then lead to the achievement of organizational performance.

Keywords: *Social Construction Theory, Campus Autonomy, Management Control System (SPM).*