

ABSTRACT

This study aims to examine the role of business intelligence systems in the relationship between management control system (MCS) configuration and business process performance and company performance. This study presents an interaction model that combines contingency variables, namely business intelligence and MCS configuration. MCS configuration aims of understanding how the combination of several pressures can be adjusted to suit the specific circumstances of the company. The business intelligence system is expected to strengthen the relationship between MCS configuration and business process performance. The interaction of business intelligence and MCS configuration is then used to predict the impact of its implementation on business performance and company performance.

Empirical data was obtained from 209 startup companies spread throughout Indonesia, with an effective return rate of 17.6 percent. The selected respondents are professionals or leaders in startup companies. The data analysis technique used in this study was cluster analysis, and hypothesis testing was carried out using Partial Least Squares Structural Equation Modeling (PLS SEM).

The results of the study concluded that there are four different forms of MCS configuration clusters. Each cluster configuration shows the implementation of various settings based on the needs according to the startup's growth stage. Configuration of MCS in all clusters has proven to have an effect on the performance of business processes and the performance of startup companies. Test results on the role of business intelligence have proven to have an effect on MCS configuration in established startup clusters. However, the results of this study fail to prove the influence of business intelligence in moderating the relationship between MCS configuration and business process performance. Business intelligence was also found not to affect business processes at startup. The findings of this study provide practical implications about the importance of improving business intelligence governance so that it is aligned with the implementation of MCS configurations, so as to be able to create new insights and knowledge for business process improvement and performance improvement in startup companies.

Keywords: Management Control System, Business Process Performance, Company Performance, Business Intelligence, Startup