

Abstract

This study aims to describe how organizational members in Legal Entity Universities interpret incentives as a system, and then how incentives motivate the behavior of organizational members. Legal Entity State Universities as institutions engaged in the field of educational services require a management control system to direct the behavior of organizational members in supporting the ideals of the university. Incentives as a strategy for individual work motivation in universities are believed to be an important aspect in directing individual behavior to align with organizational goals. The study was conducted using a qualitative approach, interpretive methodology, and case study method. The case study conducted was a single case study. The data analysis stages were carried out using the stages initiated by Merriam and Tisdell (2016), then developed according to the author's needs during the study. The grounded analysis method through open coding, axial coding, and selective coding was carried out by researchers to find the main concept (core concept) of the categories found during the data analysis process. Furthermore, the main concept was developed into a substantive concept. The results of the research on incentives as part of the management control system for the context of Legal Entity Universities in Indonesia are not only a tool to create work motivation for university members to align with the goals of the university. But more broadly into actions that prioritize the principles of efficiency and effectiveness through behavior that prioritizes cooperation and solidarity, morality and integrity, hard work and smart work, commitment, recognition of performance, and motivation to be recognized. As the principles of efficiency and effectiveness become important aspects in the design of management control systems through control of results and control of culture.

Keywords: management control system, incentives, control results, control culture, qualitative