

ABSTRACT

The purpose of this study is to find out how PT Pos Indonesia implements and understands the practice of management control systems.

This research uses a case study, using data derived from interviews with the regional head of PT Pos and also PT Pos admin staff. The results of this study explain how PT Pos implements a management control system, understands the practice of management control systems and their implementation of the theory of The Four Levers Of Control.

The conclusion from the results of this study is that when implementing a management control system, you must first establish a strategy, where the strategy must refer to customer needs. After knowing the customer's needs, preparing the tools and infrastructure, the required staff. In addition, the practice of management control system is formed due to the decisions and decisions that come from the board of directors.

Keywords: *PT Pos Indonesia, Management Control Systems, Case Study.*