Interactive Control System Evaluation of Sekolah Dasar Pelangi in Responding Strategic Uncertainties of COVID-19

Masayu Siti Aminah Qomariah¹, Emil Bachtiar²

^{1,2}Universitas Indonesia masayu.qomariah@gmail.com

Abstract

Sekolah Dasar Pelangi responded to instructions from the Government regarding increasing vigilance against the spread of COVID-19 as strategic uncertainties that could potentially thwart the implementation of the intended strategy, namely Project Based Learning. This study was aimed at evaluating the application of an interactive control system in the process of formulating a new emergent strategy for Sekolah Dasar Pelangiduring the COVID-19 pandemic. The approach used is a case study and qualitative research where the data will be obtained through in-depth interviews with the Institutional Management and the Principal of Sekolah Dasar Pelangi. Based on the results of the analysis, it is concluded that the process of formulating a new emergent strategy for Sekolah Dasar Pelangi uses an interactive control system at the initial stage of strategy formulation and evaluation of strategy implementation. A control system that focused on teaching infrastructure and teacher teaching skills is determined. Interactive meetings discuss data collected from the control system which is the focus of Sekolah Dasar Pelangi's strategic uncertainties and are used interactively. In the debates and dialogues, data on the development of the use of teaching infrastructure and the teaching skills of teachers became the focus of discussion and debate. The result of the debate and dialogue on the formulation of the new emergent learning strategy for Sekolah Dasar Pelangi is a learning strategy called Home Learning while still prioritizing the Project Based Learning learning design. At the evaluation stage, the interactive control system focus remains while in the debates and dialogues, survey data from parents and students were added after the implementation of the Home Learning learning strategy trial. The result is a new emergent strategy, namely Home Learning learning with a Project Based Learning design combined with pedagogical intelligence, social emotional, and enrichment.

Keywords

COVID-19; strategic uncertainties; interactive control system; debate and dialogue; intended strategy



I. Introduction

A change in learning procedures in all educational institutions in Indonesia, including Sekolah Dasar Pelangiwas caused by the COVID-19 pandemic that came to Indonesia on March 10, 2020. Through the Surat Edaran of the Minister of Education and Culture of the Republic of Indonesia Number 3/2020 dated March 10, 2020 on the Education Unit, a warning regarding increasing awareness of the spread of COVID-19 in every school was issued by the Government. The instruction was being responded by Sekolah Dasar Pelangias a strategic uncertainty that has the potential to thwart the implementation of Project Based Learning as its intended strategy.

Budapest International Research and Critics Institute-Journal (BIRCI-Journal)

Volume 5, No 3, August 2022, Page: 19951-19962

e-ISSN: 2615-3076 (Online), p-ISSN: 2615-1715 (Print)

www.bircu-journal.com/index.php/birci email: birci.journal@gmail.com

It was explained by Simons (2007) that strategic uncertainties in the business environment can affect organizational sustainability. However, although strategic uncertainties can potentially threaten the sustainability of the organization, it can be controlled through the reaction of top management when responding to these conditions, whether as opportunities or threat. Therefore, Simons stated that as the most influential individual in every strategic change in the business environment and the most knowledgeable about the direction of the organization's vision, top management must be able to create a control system that can bring the formulation of emergent strategy to remain in the organization's vision called interactive control system.

The emergent strategy carried out by the Sekolah Dasar Pelangiwas to issue Surat Edaran numbered 091/YLH-L-E/III/20 on March 17, 2020, which was addressed to parents of students regarding the trial of the strategy for implementing learning from home called the Home Learning. Home Learning is carried out by combining the implementation of online learning and independent assignments at home by students with Google Hangout and Zoom.

In relation to the response to strategic uncertainties, emergent strategy is generated through an interactive control system implemented by the organization to formulate the most appropriate strategy and in accordance with the vision of the organization, both forprofit and non-profit. Chong and Mahama (2014) in their article entitled The Impact of Interactive and Diagnostic Uses of Budgets on Team Effectiveness used an interactive control system measurement framework to conduct research tests on the impact of budget use styles based on motivation at each team level and team effectiveness. in a biotechnology company. The results of the study stated that interactive control system would result in a better effective use of the budget because the team members were actively engaged in direct and intensive discussions and debates regarding the priority of using the budget.

The use of interactive control systems in nonprofit organizations is analyzed by Radianto and Santoso (2015) in their article entitled Using Interactive Control Systems in Entrepreneurship Education: Case Study in Higher Education in an educational institution in Indonesia. The study was conducted to determine the impact of interactive control system by facilitators in assisting project-based entrepreneurship learning through the triangulation model. It was proven that the implementation of student entrepreneurship education has been successfully implemented because the facilitator uses an interactive control system during the mentoring process for the implementation of entrepreneurship projects.

Research conducted by Chong and Mahama (2014) and Rudianto and Santoso (2015) analyzed the use of interactive control systems to achieve better results from an activity and did not analyze the process of formulating new emergent strategies in response to strategic uncertainties. Sihombing (2020) state that Covid-19 pandemic caused everyone to behave beyond normal limits as usual. The outbreak of this virus has an impact especially on the economy of a nation and Globally (Ningrum, 2020). The problems posed by the Covid-19 pandemic which have become a global problem have the potential to trigger a new social order or reconstruction (Bara, 2021). The application of the interactive control system at Sekolah Dasar Pelangiin formulating a new emergent strategy to respond to strategic uncertainties caused by the COVID-19 pandemic will be evaluated in this study. The results were expected to contribute to the interactive control system in the process of formulating new learning strategies so that they remain in line with the pedagogical values of educational institutions, especially at Sekolah Dasar Pelangi.

II. Review of Literature

2.1. Interactive Control System

Interactive control system is one of the management control systems used by top management to adapt in a business environment full of innovation. Simons (2007) defines an interactive control system as a formal information system used by managers or top leaders to stimulate the emergence of various information, ideas and new creativity from subordinates so that they can be used as strategic steps to win the competition. However, even though the leadership opens the widest continuous channel of communication for information, ideas and strategic thinking at various levels of the organization, top management will still play a direct role in decision-making activities in the line of leadership, so that the decisions taken are the choices of the leaders themselves. This was conveyed by Simons (2014) in the following definition as well: "Interactive control systems are the formal information systems that managers use to personally involve themselves in the decision activities of subordinates. Simply stated, interactive control systems are the hot buttons for senior managers. They provide the information that the boss pays a lot of attention to and are used to create an ongoing dialogue with subordinates." (p.234)

In the same article, Simons (2014) continues to explain the characteristics of interactive control systems, namely:

- a. The information flowing in the interactive control system is an important and repetitive agenda addressed to top management
- b. The implementation of an interactive control system requires frequent and intensive attention from executive leaders at every level of the organization
- c. The data generated by the system is interpreted and analyzed in face-to-face meetings between superiors, subordinates, and colleagues
- d. The interactive control system is a catalyst for change and ongoing debate based on data, assumptions, and action plans. Through face-to-face meetings, senior managers ask subordinates to explain any subtle changes in their business or propose action plans and assumptions that underlie their analysis through measurable data. Strategy formulation will be carried out repeatedly until finding the right strategy to be further developed and used as a new strategy and its implementation can be monitored through diagnostic control systems.

Using the interactive control process for learning can be described as the picture follows.

Using the Interactive Control Process for Learning Senior Management Vision Business Strategic Strategies Uncertainties Learning Choice Interactive Debate and Control Dialogue System Signalling

Figure 1. Using the Interactive Control Process

2.2. Strategic Uncertainties

Simons (2007) defines strategic uncertainties as threats or opportunities that arise and can invalidate the assumptions that form the basis of current business strategies. Strategic uncertainties are driven by the perception of top management and are aimed at the right critical questions about events that pose a threat of failing to achieve the vision, or even the creation of opportunities that can encourage adjustments to the organization's vision and goals so that it can lead to competitive advantage.

Therefore, Simons (2014) adds that strategic uncertainties are determined uniquely in each organization with the leadership style of their respective top leaders and based on what advantages they want to highlight in competing. For example, the application of competitor's new technology that can threaten the results of the product being sold or even become a challenge to improve technological capabilities so as not to lose in the competition, the existence of a record product that can raise concerns about the cause of the loss of customers or even become a challenge to make the defective product a secondary product which if sold at the right price calculation so that it will generate other income, the elimination of subsidies to the purchase price of raw materials for products which when responded to as a threat will be considered as a risk of failure of sales profit and if responded as an opportunity it will be a challenge to get a calculation method cost effectiveness and efficiency, as well as other strategic matters caused by the rapid changes in the organizational environment.

Simons (2014) illustrates strategic uncertainties as something that keeps leaders awake in the middle of the night thinking about the challenges of changing vision for the future. With the existence of Strategic uncertainties, top management will be motivated to encourage subordinates to seek new information and new meanings from various pressured questions addressed to subordinates during the debate and dialogue process that occurs throughout the interactive control system process.

2.3. Debate and Dialogue

Debate and dialogue are processes that occur in interactive control systems. Kamus Besar Bahasa Indonesia (KBBI) defines debate as a discussion or exchange of opinions on a matter by giving each other reasons to defend their respective opinions. Dialogue is defined as a conversation (in plays, stories, etc.), or written works presented in the form of conversations of two or more characters.

In relation to strategic uncertainties, Simons (2014) states that leaders will use debates and dialogues that occur repeatedly at every level in the organization to stimulate the emergence of new information, ideas and creativity from subordinates to determine the right strategic steps and anticipate failure occurs. Various data that are the focus of the top leadership are displayed at every meeting or meeting during the dialogue and debate process that occurs. The data that flows during the dialogue and debate process will be used to move subordinates to be able to open all the information that is still stored and encourage subordinates to be motivated to seek new information and data related to disruptions that will hinder the organization's achievements or opportunities that can be taken to win. competition in a competitive environment. In the process of interactive control system, debate and dialogue will occur in a fairly intense frequency at every level of the organization as long as one piece of information is studied and analyzed. The process of data flow that flows in dialogue and debate is a learning stage or learning process for formulating strategies for leaders and for organizations. Through dialogue, debate, and learning that surrounds the interactive process, various new strategic ideas will emerge from the middle leadership to the implementing level.

Simons (2014) states that there are 4 (four) requirements for a system to be worthy of being categorized as an interactive control system:

- a. Information containing interactive control systems should be easy to understand. If debate and dialogue are effective, then all teams must work from the same data and have the same belief about the accuracy of the data, so that leaders no longer need to waste a lot of time to ensure the validity of the data.
- b. Interactive control systems must provide information about strategic uncertainties. Therefore, it is very important that the interactive control system collects data about the strategic uncertainties of the organization's strategy.
- c. Interactive control systems must be used by leaders at various levels of the organization to stimulate subordinates to seek, analyze, and discuss new information.
- d. Interactive control systems must generate a new action plan.

2.4. Previous Research

In relation to research on the concept of an interactive control system framework, Curtis, Martyn and Sweeney (2016) say that Simons' interactive control system framework concept is also used in various scopes of research from year to year. Curtis, Martyn and Sweeney said that as many as 45 types of empirical qualitative research have used the levers of control framework (Curtis, Martyn and Sweeney, 2016, p.291).

In 2001, Stede (2001) conducted a budget management test using an interactive control system framework. The results of the study found that the interactive control system is used as a control system that can intensify the exchange of information so that the budget can be drawn up more tightly and consistently.

Another study was also conducted by Adler (2011) through his article Combining creativity and control: understanding individual motivation in large-scale collaborative creativity. Adler conducted tests on strategic planning and control with objects from various medium to large industrial sectors in the United States and Australia using a cutthroat competition strategy. The study found that companies that use a cut-throat competition strategy use an interactive control system actively so that the interactive control system is an important management control system for companies that implement this strategy.

Although the concept of an interactive control system and levers of control framework is quite widely applied to the results of empirical studies, this framework cannot be separated from several weaknesses, especially in the analysis of the levers of control control framework. According to Ferreira and Otley (2009) in an article entitled The design and use of performance management systems: an extended framework for analysis, they argue that although the concept of the levers of control framework has a strong focus on strategic issues (strategic uncertainties) and their implications for a control system that can be used by leaders, but the concept only focuses on top management and does not include ideological social-control factors, ignores informal control factors, ignores understanding of the concept of core value, is ambiguous in defining the meaning of interactive control, and is difficult to implement in small companies that do not yet have a belief systems and boundary systems design.

Tessier and Otley (2012) in their article entitled A Conceptual Development of Simon's Levers of Control Framework add that Simons' diagnostic and interactive control system is described as an ambiguous concept in some literature. According to Tessier and Otley, several authors have tried to provide a clear definition of interactive control from Simons' writings, but have not yet reached a consensus understanding regarding this

definition. Brisbe, Batista, Forguet, Chenhall (2007) stated in A Conceptual Development of Simon's Levers of Control Framework, even proposed a more inclusive definition of interactive control with five components, namely intensive use of superiors, intensive use of subordinates, face-to-face communication, focus not only on on strategic uncertainties but also on non-invasive management styles (Tessier and Otley, 2012, p. 177).

III. Research Method

3.1 Research Design

A case study approach is used to gain an understanding of the learning strategy formulation process used by Sekolah Dasar Pelangiin responding to the strategic uncertainty of the COVID-19 pandemic. The qualitative data will be obtained through indepth interviews. The purpose of qualitative research is not merely to seek the truth, but rather to find something that does not yet have a pattern and the subject's understanding of the surroundings being studied.

The object of research itself is involved, namely Sekolah Dasar Pelangiby using the conceptual framework of interactive control process flow for learning proposed by Simons (2007, 2014) in the process of formulating emergent strategy. The sample is taken from the Institutional Management and the top leadership of the Sekolah Dasar Pelangiso that the conclusions drawn are specific and cannot be applied in general.

The process of formulating learning strategies during the COVID-19 pandemic is being the object of this research while the Top Management of the Institution, namely the Head of the Education Sector (represented to the Deputy for Education) and the Top Management of the Sekolah Dasar Pelangi, namely the Principle of Sekolah Dasar Pelangiare the subject.

3.2 Data Source

The primary data source chosen is the Top Management of the institution as the party in charge and decision maker of the Home Learning learning vision, namely the Head of the Education Sector (represented to the Deputy for Education). The second informant is the top management of Sekolah Dasar Pelangias the implementer of the Home Learning learning strategy, namely the Principal of Sekolah Dasar Pelangi. The results of the interviews was done by writing notes and using mobile phone recording aids and laptop recorders.

Secondary data sources used are books and articles related to the interactive control system, Decree from Sekolah Dasar Pelangi, Regulation of the Minister of Education and Culture of the Republic of Indonesia, Government regulations and policies related to COVID-19 as well as printed and electronic documents of Sekolah Dasar Pelangithat are relevant to the research topic.

3.3 Data Collection Procedure

Semi-structured interviews or in-depth interviews is used which in practice are more free when compared to structured interviews. The purpose is to find problems more openly, where the interviewee will be asked for their opinions and thoughts.

Interviews with the Head of the Education Sector (represented to the Deputy for Education) were conducted face-to-face for 2 hours 6 minutes and 48 seconds. Interviews with the Principal of Sekolah Dasar Pelangiwere conducted online via video conference with the MS Teams application in a duration of 1 hour 47 minutes and 29 seconds. During the interview process, the researcher listened carefully and took notes and recorded the

information said by the interviewees. In the early stages of the interview, the researcher did not directly ask the main questions but asked more general questions. After the conversation went smoothly and the opportunity opened, the researcher asked the main questions on the research topic.

3.4 Interview Questions

The list of core questions used as a guide in this study is as follows:

- a. Institutional Level
 - What is the explanation of the intended Project Based Learning strategy?
 - How was the response of the institution when it first received news about the Government's appeal regarding the warning to increase vigilance against the spread of COVID-19 in every school environment of the education unit through the Circular Letter of the Minister of Education and Culture of the Republic of Indonesia Number 3/2020 dated March 10, 2020 at the Education Unit, Implementing Level (SD)?
 - What are the processes carried out by the institution in response to the decision of the Government's appeal regarding the warning to increase vigilance against the spread of COVID-19 in Sekolah Dasar Pelangi?
 - How is the management control system used in formulating the emergent strategy?
 - What are the Home Learning visions that the institution hopes for?
 - Who has the authority to determine teacher performance appraisal indicators?
 - What are the parameters used to overcome the learning performance gap that occurs in the new learning strategy and how to overcome the performance gap?
- b. Elementary school unit level
- How is the vision of the learning strategy conveyed by the Institutional Management to the Sekolah Dasar Pelangi?
- Who are the parties involved in the formulation of learning strategies in the classroom?
- What are the usual meetings and meetings held by Sekolah Dasar units related to learning strategies before the COVID-19 pandemic, how were they carried out, and who attended the meetings?
- What are the meetings and meetings held by the Sekolah Dasar unit related to learning strategies during the COVID-19 pandemic, how were they carried out, and who attended the meeting?
- What data sources and from where are used during the Home Learning strategy formulation meeting process?
- Are there any established Home Learning implementation policies? If so, what are the policy formulations?
- Has the implementation of Home Learning been going according to plan (successful or not)?
- How to overcome the learning performance gap that occurs in teachers in the classroom?
- How to determine teacher performance appraisal indicators?
- How to measure the success of implementing Home Learning learning strategies in the classroom?
- How to detect problems that occur during the Home Learning learning process during the COVID-19 pandemic?
- Was yesterday's Home Learning strategy still in line with the vision and learning objectives of Project Based Learning?

3.5 Data Analysis Procedure

The stages in the qualitative data analysis used in this study consisted of the data collection stage, the data reduction stage, the data presentation stage, and the conclusion stage with the following explanation:

a. Data Collection Stage

Data were collected through semi-structured interviews as described in section 3.4.

b. Data Reduction Stage

The data obtained from the interviews are quite a lot so it is necessary to summarize and select which data are important and relevant to the object of research. The results of the data reduction stage will provide a clearer and easier-to-understand picture for further data collection if needed.

c. Data Presentation Stage

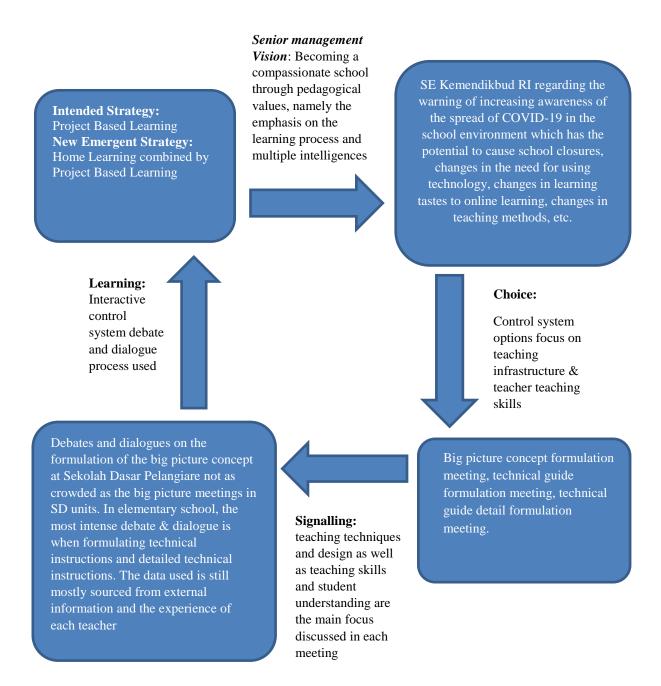
After being reduced, the data will be presented in the form of a narrative text description and combined with a brief description or flow chart showing the relationship between categories and the like with the aim of making the data easy to understand.

d. Conclusion Stage

The conclusions obtained may or may not answer the problem formulation because the problem formulation in qualitative research can develop after research is carried out in the field (Sugiyono, 2013). Research findings can be in the form of a description or description of an object that was previously unclear or gray so that it needs to be investigated further. Therefore, the conclusion in this study is whether the interactive control system process for formulating a new emergent learning strategy for Home Learning during the COVID-19 pandemic at Sekolah Dasar Pelangiis in accordance with the conceptual framework of the interactive control system process flow for learning proposed by Simons (2007).

IV. Discussion

The result of evaluating the use of interactive control system in Sekolah Dasar Pelangican be described in this diagram below.



4.1 Intended Strategy

The Project Based Learning was the intended strategy for the initial formulation of the Sekolah Dasar Pelangilearning strategy which is formulated based on the institutional vision becoming a compassionate school by creating a noble cultured society based on virtue and happiness and implemented through pedagogical values, including emphasis on the student learning process, assessing students as individuals who have different multiple intelligences and views the learning environment as an unlimited learning laboratory for all students.

4.2 Strategic Uncertainties

It was revealed that the strategic uncertainties of the COVID-19 pandemic at Sekolah Dasar Pelangiare school closures, changes in technology needs, changes in learning tastes to online, changes in teaching methods, and so on as determined by Institutional

Management. To be able to face the uncertainty that has the potential to thwart the achievement of the organization's vision during the process of formulating a new emergent strategy, the Principal of Elementary School together with PELANGI Institutional Management has determined a control system that focuses on teaching infrastructure and teacher teaching skills.

4.3 Interactive Control System

Interactive meetings or meetings occured during the formulation of learning strategies in the form of big picture concept formulation meetings, technical guidelines formulation meetings, and detailed technical guidelines formulation meetings. The data collected from the control system which is the focus of Sekolah Dasar Pelangi's strategic uncertainties is used interactively by Principal of Sekolah Dasar Pelangitogether with the Heads of Pre-Kindergarten, Kindergarten, and Junior High School units, as well as Institutional Management so as to produce useful information for new emergent decision making. strategy.

4.4 Debate and Dialogue

At the debate and dialogue stage, data on the development of teaching infrastructure and teaching skills of teacher became the focus of discussion and debate throughout the process of formulating the big picture concept, technical instructions and detailed technical instructions. The intensity of the debate and dialogue in the early stages of formulating the big picture concept has not yet been seen because the Institutional Management submits the decision to formulate the learning model to each principal, including the Principal of Sekolah Dasar Pelangi. The result of the debate and dialogue is a learning strategy called Home Learning while still prioritizing the Project Based Learning design.

4.5 Interactive Control System at Evaluation Stage

At the evaluation stage, the interactive control system was used once again by the Principal of Sekolah Dasar Pelangiin responding to complaints from students and parents after the Home Learning strategy was implemented. The Principal of Sekolah Dasar Pelangihas determined that the strategic uncertainties focus remains on the teaching infrastructure and teaching skills of teachers.

In order to collect the necessary data, small teams was formed by the Principal of Sekolah Dasar Pelangias representatives of the teachers to make the meeting more effective. The small team consists of the Multi Tiere Support and System (MTSS) Team that helps provide support to students who need remedial basic subjects such as reading and arithmetic, the Project Based Learning (PBL) Team that specifically handles problems related to PBL learning, the Field Study Team, and Parallel Teacher Team or Senior Teacher Team. Interactive meetings or meetings that occur during the evaluation stage are morning prayer meetings, Small Team Meetings, Special Meetings or Parallel Meetings, Study Field Team Meetings, and Leadership Meetings with PELANGI Institutional Management.

The intensity of debate and dialogue at the evaluation stage was higher than the earlier stage of the new emergent early learning strategy because the data used came from the results of a survey of students and parents of students as well as technical and non-technical problems encountered during the Home Learning learning trial. The Principal of Sekolah Dasar Pelangistimulated a small team to provide opinions and ideas regarding the development of learning infrastructure and teaching skills. Based on the results of the debate and dialogue, the Principal of Sekolah Dasar Pelangidecided to restructure the

learning strategy into a Home Learning Project Based Learning design combined with pedagogical intelligence, social emotional, and enrichment activities that were usually carried out before the COVID-19 pandemic.

V. Conclusion

Based on the results of the analysis, it is concluded that Sekolah Dasar Pelangiuses Simons' Interactive Control System theoretical framework strategy in formulating new emergent Home Learning learning strategies with Project Based Learning designs combined with pedagogical intelligence, social emotional, and enrichment.

However, in choosing to focus on strategic uncertainties, the data collected by Institutional Management and Principals of Sekolah Dasar Pelangis is only based on the choice of data sourced from internal institutions, which is information generated by the experience and skills of Sekolah Dasar PelangiPrincipals and teachers at Sekolah Dasar Pelangis, as well as data obtained from the Government in this case the Ministry of Education and Culture of the Republic of Indonesia. Meanwhile, to be able to choose the focus of strategic uncertainties, Simons (2014) said that as much external data is needed as possible because strategic uncertainties are not only closely related to changes in government regulations but also changes in consumer preferences, decisions and strategies taken by competitors, as well as various potential threats and opportunities. from outside that can derail the achievement of organizational goals.

In the process of interactive control systems, PELANGI Institutional Management and Sekolah Dasar PelangiPrincipals have not been able to provide parameters for the success of implementing a measurable or quantitative new emergent strategy towards the intended target. Measurable data is needed by top management during the interactive control process as a catalyst used to force organizations to monitor dynamic market movements and competitors. Through debates about data, assumptions, and concrete action plans, information and lessons learned from the interactive control process can be incorporated into the latest strategies and their implementation can be monitored through a diagnostic control system. (Simons, 2014)

References

- Adler, P. and Chen, C. (2011). Combining creativity and control: understanding individual motivation in large-scale collaborative creativity. *Accounting, Organizations and Society*, Vol. 36, 63-85.
- Bara, A., et.al. (2021). The Effectiveness of Advertising Marketing in Print Media during the Covid 19 Pandemic in the Mandailing Natal Region. Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 4 (1): 879-886.
- Basuki, S. (2010). Metode Penelitian. Mc.Graw Hill Education.
- Blocher J., et.al (2019). Cost Management: A Strategig Emphasis. Mc.Graw Hill Education.
- Ferreira, A. and Otley, D. (2009). The design and use of performance management systems: an extended framework for analysis. *Management Accounting Research*, Vol. 20 No. 4, 263-282.
- Humas Ditjen Dikti Kementerian Pendidikan dan Kebudayaan. (2020). *Tantangan Dunia Pendidikan di Masa Pandemi*. 28 Oktober 2020.
 - https://dikti.kemdikbud.go.id/kabar-dikti/kabar/tantangan-dunia-pendidikan-dimasa-pandemi/

- Kementerian Pendidikan dan Kebudayaan (2020). Surat Edaran Menteri Pendidikan dan Kebudayaan No. 3/2020 tentang Pencegahan COVID-19.
- Jakarta: Kementerian Pendidikan dan Kebudayaan Republik Indonesia
- Lorenzo, L. (1993). Managing Uncertainty: Thinking and Planning Strategically. *Wiley Online Library*, Vol.1993, Issue 84.
- Ningrum, P.A., Hukom, A., and Adiwijaya, S. (2020). The Potential of Poverty in the City of Palangka Raya: Study SMIs Affected Pandemic Covid 19. Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 3 (3): 1626-1634.
- Porter & Kramer (2006). Strategy and Society: The link between Competitive Advantages and Corporate Social Responsibility. *Harvard Business Review*.
- Sihombing, E.H., and Nasib. (2020). The Decision of Choosing Course in the Era of Covid 19 through the Telemarketing Program, Personal Selling and College Image. Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 3 (4): 2843-2850.
- Simons (2007). A Balancing Acs Tensions to be Managed. Harvard Business School Press. Simons (2007). Beliefs and Boundaries: Framing the Strategic Domain. Harvard Business School Press.
- Simons (2007). *Interactive Control Systems: Adapting to Competitive Environments*. Harvard Business School Press.
- Simons (2014). *Performance Measurement and Control System for Implementing Strategy*. Pearson Education Limited.
- Simons (2014). *The Control Levers in Action: Controlling Business Strategy*. Pearson Education Limited.
- Sugiyono, Prof. (2013). *Metode Penelitian Kuantitatif, Kuantitatif, dan R & D.* Penerbit Alfabeta Bandung.
- Thompson et.al (2020). Crafting and Executing Strategy. Mc.Graw Hill Education.
- Van der Stede, W.A. (2001). "Measuring 'tight budgetary control". *Management Accounting Research*, Vol. 12 No. 1, pp. 119-139.
- Yaakob, M et al. (2019). Strategic Management and Strategic Planning in School: Is it worth of teachers? *Academy of Strategic Management Journal*, Vol.18, Issue 3.
- Yin, R. K. (1984). Case study research: Design and methods. Newbury Park, CA: Sage.
- Zona, MA, Megawati, Maulana, A., (2018). Antecedents of employee organizational commitment at public sector organizationa in west Sumatra. *Advances in Economics, Business and Management Research*. Vol. 57