

# Analisis Levers of Control dalam Implementasi Penyesuaian Strategi Bisnis di Masa Pandemi: Studi Kasus Kedai Kopi XYZ = Analysis of Levers of Control in Implementing Business Strategy Adjustments during the Pandemic: Case Study of XYZ Coffee Shop

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## Abstrak

Merebaknya COVID-19 di Indonesia menyebabkan pembatasan sosial sejak April 2020. Bisnis restoran mengalami gangguan karena penutupan pusat perbelanjaan dan pembatasan makan di tempat. Kedai Kopi XYZ, yang hadir di berbagai lokasi dan menawarkan suasana kedai yang nyaman untuk pertemuan ataupun bekerja dengan akses internet gratis, sangat terdampak oleh situasi pandemi ini. Perusahaan telah mengalami penurunan penjualan secara drastis dan kerugian yang besar. Tesis ini membahas bagaimana Kedai Kopi XYZ menanggapi situasi pembatasan sosial dengan menerapkan emergent strategies dan melakukan penyesuaian pada sistem pengukuran kinerja. Selanjutnya penelitian ini menganalisis sistem pengendalian manajemen yang menggunakan kerangka four levers of control dan bagaimana levers of control mendukung implementasi emergent strategies. Penelitian ini menggunakan metode kualitatif berupa studi kasus. Data diperoleh melalui wawancara dengan beberapa direksi perusahaan dan distribusi kuesioner kepada manajer operasi dan manajer distrik. Hasil penelitian ini menunjukkan bahwa perusahaan berhasil menanggapi kondisi pandemi ini dengan memunculkan strategi baru yang diimplementasikan dengan baik karena perusahaan menerapkan four levers of control yang efektif. Penelitian juga mengungkapkan perusahaan berhasil membangun belief systems yang kuat dimana pimpinan perusahaan mempraktikkan sistem tersebut secara efektif selama pandemi. Selama masa pandemi, pimpinan perusahaan menerapkan diagnostic control systems dengan mengukur pencapaian penjualan bulanan. Kemajuan dalam pencapaian tersebut dibahas dalam rapat yang diadakan secara mingguan dimana pimpinan perusahaan terlibat langsung. Hal ini mencerminkan bahwa perusahaan telah menerapkan interactive control systems lebih intensif dalam masa pandemi ini.

.....The outbreak of COVID-19 in Indonesia inflicted social restrictions since April 2020. Restaurant business has been disrupted due to closure of malls and restriction of dine-in. XYZ Coffee Shop which presents in many locations and offers comfort ambiance of its stores for meeting people or working place using its free internet access, has been severely impacted by the pandemic situation. This company has experienced significant decline in sales and suffered huge loss. This thesis discussed how XYZ Coffee Shop responded to the social restriction situation by implementing emergent strategies and adjusting its performance measurement systems. Further, this study analyzed management control systems using the framework of four levers of control and how the levers of control supported the implementation of emergent strategies. This study used qualitative method which is a case study. Data was collected through the interview with several directors of the company and distribution of questionnaires to the company's operation managers and district managers. The results of the study demonstrated the company's successful responses to the pandemic situation through the development and well implementation of new strategies by applying effective four levers of control. The study also disclosed the ability of the company to build strong belief systems, for which top management has been practicing effective belief systems during the pandemic.

During the pandemic, top management also implemented diagnostic control systems by measuring monthly sales achievement. The progresses towards such achievement were discussed in weekly meeting in which top management directly involved. It demonstrated that the company implemented intensively interactive control systems during the pandemic.