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ALIGNING BETWEEN VISION AND LEADERSHIP STYLE OF SOCIAL ENTERPRISE: A CASE STUDY FROM SERVICE LEARNING PROJECT

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ABSTRACT

The purpose of this research is to conduct an evaluation regarding social enterprise organization management control system by applying service learning method. The method is conducted by involving students from accounting department, those who take the subject of management control system. The students are expected to have an understanding from real cases directly from the real world. The result of this study finds out that the management control system applied at YSMAK, as a partner has not yet run effectively. The result was obtained through several evaluations. *First*, the evaluation of conformity between vision, mission and strategy the foundation as a non-profit organization along with its education units. *Second*, the evaluation of leadership style and the characteristics of the education units. Keywords: accounting students, evaluation, management control system, service learning

Introduction

Process of review on curriculum, subject contents and text books of accounting studies that are commonly used by many colleges give descriptions that students' learning is directed toward financial and non-financial resource reporting and management for profit organization. Profit becomes the primary goal to ensure the organization to be healthy and be able to sustain (Smith & Pretorius, 2003). Consequently, the accounting students as individuals have mind set that success is measured financially from profit achievement. This perspective will encourage the emergence self interest more than self development as social person who has concern about the poor, the weak and the marginalized (Robins & Pals, 2002).

So far, the organization's concerns of the poor is realized by conducting activities which motivate people to make profit and to prosper. Focus on profit re-emerges although it is realized in social activities. On the other hand, the effect of self-interested behavior develops increasingly. It means, there is negative effect that should be considered when profit orientation grows as self interest does not always give contribution for positive behavior development (Spence & Rutherford, 2001). It has become a fact to be realized that accounting students' concern and involvement in non-profit organization management and activities are considered low (Lam, Azriel, & Swanger, 2017).

Introduction to the work of social enterprise, as well as the introduction of the problems encountered in the ministry and social consequences that may occur when the service work is not going well due to lack of financial support, becomes a process of reflection that will foster students' social awareness (Eyler, 2002). Self exercise will be more meaningful and consistent when students have roles in developing non-profit organization in accordance with the discipline they have. Students' understanding about profit-oriented organization management will help them to develop social enterprise, to collect profit and to get values that are service oriented. In managing profit for such service, students will have the value that success is not solely measured from something financial and self centered, it must give benefits for others who need help.

There are many kinds of social enterprise that developed by social foundations, Christian congregations, non-governmental organization, which could become service facilities for students. Some Christian congregations must work hard to collect fund from services to create profit and use it to finance other social services such as orphanage, pediatric rehabilitation and also many other social works, those that are cost center. The same situation happens when a work of social service must also get profit but has different focus, namely the welfare for the poor, the weak and the marginalized. It means, the welfare that is achieved financially does not come in useful for those who are seeking mere profit. This fact could become an opportunity for students to manage the self interest in students as individuals through caring development activity toward the poor, the weak and the marginalized (Commer-montreal et al., 2010).

One of the accounting courses that discusses the relationship between behavioral aspects with profit in an organization is a management control system. In addition, Management control system has an important role in an organization to ensure that all activities in the organization can be controlled and directed to achieve the organization's vision. Composing a management control system has a role and functions as controller, evaluation, feedback and communication in the process of achieving each goal of the organization's subordinate or unit, led by their own executive. This means that the management control system has to go along with management process of the organization or institution, led by the management

itself. In order to run a good management control system, some components, which are linked and related to each other, are required. First, the organization's vision and mission, which must align with the organization's strategic program. Second, the leader's characteristics that suit the need of the organization.

Based on the tendency of student accounting perception about the meaning of profit in an organization and the importance of the application of good management control system, the researcher apply the method of service learning in the course of management control system. Thus the accounting students will be trained in sharpening their both hard and soft skill. The purpose of this article is describe the activities of service learning was conducted by accounting students and how far the implementation of management control system in a social enterprise.

In contrast to research related to previous service learning, research on service learning in this article is designed in partnership with the foundation as one form of social enterprise organization that has various units so it is appropriate to represent profit organization that also have units business. There are three contributions from the service learning project. First, the organization's vision and mission should be congruent with organization's strategic programs. Second, leadership quality that is align with what the organization needs. The third, this study will contribute to the literature of an organization's management control system and the development of learning process by using service learning method.

Service Learning and Managament Control System

Service Learning

Service learning method has long been applied in various fields of science (Yorio & Ye, 2012). In the field of accounting, (Kelley & Clayton, 2004) said that the accounting profession has long asked for ways to develop student's skills in critical analysis and problem solving, particularly within real-world contexts. In addition, Accounting Education Change Commission in 1990 in the article cited by (Zamora, 2012) said that students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems that require the use of multiple information sources.

Researches related to service learning in accounting have been largely undertaken by previous researchers. Starting with the research conducted by (Rama, 1998) provides a monograph of service learning implementations in accounting, and found a wide variety in financial accounting, tax, audit and information systems. Some other researchers who were also researched about service learning in accounting courses were (Mccoskey & Warren, 2003); (Whitten, 2004); (Chiang, 2008); (Calvert, Kurji, Royal, & Sw, 2012); (Gujarathi, Mcquade, & Mcquade, 2002) who concluded almost the same thing. They concluded that the learning process with service learning method will train students to improve the hard and soft skills which obtained from the interaction process with their partners.

(Rama, 1998) said partners should realize their responsibilities for the student's learning experience. Service-learning can provide much needed free services to partners. On the other side service learning can provide students with practical experience in accounting. So the introductory management control systems course is a setting particularly well suited to use service learning to develop core competencies.

Management Control System

Management control can be comprehend as a process where a manager is able to direct an organization's members to implement the organization's strategy. The figure 1 below gives the picture about where the position of management in an organization is located.

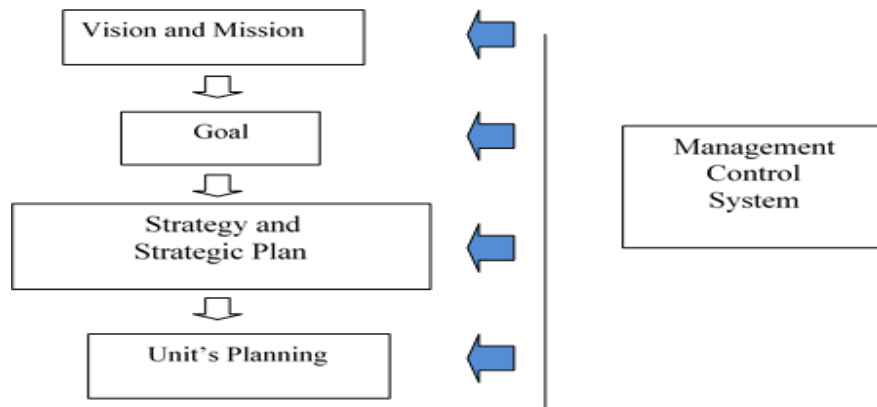


Figure 1. The Role of Management Control in an Organization's Management

The management control system is started with strategy formulation, followed by the strategy implementation and finally a suitable control system in accordance with the strategy formulation is set up, therefore expectedly any individual in the organization can perform efficiently and effectively. The control system is designed with a purpose to achieve *goal congruence* that illustrates a state of goals harmony between individuals' goal and organizational goal. By having the harmony of the goals, both the individual and the organizational, it is expected can also improve the organization's financial performance which result in the stakeholders' improved welfare including the welfare of the organization's employee in the end. The designed control system has a purpose to reach goal congruence, that is the congruence between individual goal and organizational goal (Downes, Timothy, & Darnold, 2017). The congruence between individuals and organization expectedly can raise financial performance which results improved welfare among staff and stakeholders.

Developing A Partnership

According to the results of research conducted by several scholars (Riner & Becklenberg, 2001); (Perić & Delić, 2016); (Ellenbogen, 2017) founded that partnering with a social enterprises provide an opportunity setting for students to apply management control system course concepts. Because social enterprises generate cash flows from sales rather than from donors and they sell tangible goods or provide service. Thus, the social enterprises context may present a more tractable transition from the for profit examples in many textbooks to more real-world applications relative to the transition from for-profit examples to nonprofit contexts.

Yayasan Santa Maria Abdi Kristus (YSMAK) is one example of social enterprises, a place where the service learning is implemented, has three service units that are education unit, medical unit, and orphanage unit. YSMAC is founded with social missions led by a nun so it is suitable to be a partner in service learning activities. The medical unit and orphanage unit is headed by a nun, but the educational unit is headed by a principal who is not a nun.

Collaboration with YSMAK is expected to be able assist accounting students in comprehending the organizational structure comprehensively and thinking of a holistic control system. They can also learn from the experience of nuns to see that the success of an organization is not only measured from the financial aspect but also the aspect of caring for others who need help. In particular, this article only describes the results of service learning accounting students for educational units only.

Service-Learning Activities

Working as Members of the Team

There were 30 students of accounting department involved in this service learning activity. Those 30 students are divided into 2 groups in which consists of 15 students each. Those 2 groups are involved in the four education unit. As groups have been made, the students conduct some different activities which have been described previously with the detail of what they do as follow:

Table 1. Each Group Activity and Result Target

Group	Activitiy	Result Target
Group 1	Evaluating the compliance between Vision and Mission of the education units with the strategic plan.	Recommendation of compliance of vision, mission and strategy of the social enterprise and its education units.
Group 2	Analysing the appropriateness of leadership style for the education units.	Recommendation of leadership qualities that are appropriate for the education units.

Goal of Service Learning

The first goal of service learning content that is contained in the management control subject is to enable students to apply the management and reporting activity in non-profit organizations. Herewith the real activity problems and also outputs that are expected from each activity.

Table 2. The List of Activities and Expected Outputs

No	Area	Activities	Outputs
1	Vision, Mission, and Strategy	Reviewing and giving recommendation of improvement on the YSMAK's vision and mission statement. Reviewing the YSMAK's strategic programs whether they are already in line with the YSMAK's vision and mission statement. Reviewing the implementation of strategic programs in education unit.	Congruence between the Foundation's vision and mission statement, strategies and the education units.
2	Leadership	Identifying and formulating the executive leader's character that is suitable with the education unit characteristic.	The characteristic of the leaders for each education unit.

The second goal of service learning is to enable the students to be able to manage self interest and build student awareness toward non-profit organization's services. This goal is achieved

by conducting reflective activities for students before interacting with YSMAC to give them understanding concerning the meaning of social service.

The two activities conducted by the students are observation, depth-interview and data analysis regarding the four education units. The observation activity enables the students to directly observe the real condition of each service unit to raise their awareness about the existing condition. The interview is conducted to enable the students to have first hand information from the nunnery as the executive. The data analysis is done to see whether the management system is already in accordance with the principles of control management system.

Vision and Leadership Style of YSMAC

Vision, Mission, Goals and Work Program of Education Unit

YSMAK is a social enterprise under the Abdi Kristus (AK) nuns congregation. The vision and mission of the congregation has become the soul on which all service ministries of the AK nuns are based and realized under the corporation body of YSMAC. As such, the ministries in education should be oriented toward the achievement of the YSMAC's vision and strategic goal. An evaluation of on going programs of each unit will provide explanations regarding understanding level of each education unit toward the social enterprise's vision which should be carried out along the work program.

The vision, mission, goals and work program at education unit has demonstrated congruence. This study was conducted by tracing the congruence of the work programs against the goals, the vision and the mission. It is found that they are all in line each other. However the work programs show in line with the mission statement. The work program, according to the data obtained, have contained routine program and visionary program. Those programs have congruence with the vision and mission that have been established for each unit. In the documented work program, it doesn't provide the result of evaluation and improvement, attempted by each unit. This will affect the program sustainability in achieving the goals, especially the program that is visionary. The work programs of education units concerning facilities have not become much focus or been in line with the goal of the YSMAC in the period of 2013-2014. Supposedly, the focus of the YSMAC's strategic plan is followed by focus on education unit's programs concerning facilities that are not on routine basis. There are two reasons to explain about this: *First*, the facilities have no longer become priority for the education units. *Second*, the units no longer pay attention to the staged goals which have been established by the YSMAC's administrator.

Compliance of Vision, Mission and Strategy of the Social Enterprise and its Education Units.

Some recommendations about vision, mission, goals and work programs at the education units. *First*, the vision and mission for the education units are supposed to be the same since they all work in the same service area including education unit. From the same vision and mission statement, subsequently, different goals which still in line to reach the vision and mission can be established depending on the stages of the education level (kindergarten, elementary school, junior high school). Therefore, the sustainability in developing student's character will be clear at every level along with the outputs. As any achievement at every level will be clearly obvious in a better structure. *Second*, the making of work program should be based on the evaluation of the previous one. It could be shown by the work program in the previous period and then expected outputs could be determined afterwards. The measureability of the outputs becomes an important thing to make an evaluation whether the activities done in the work program have really become improved activities or not. Most

education unit's work program are routine, only few visionary work programs that are established by the education unit. The visionary programs can consist of programs which internalise the values of Mary as the Servant of God on which all works of the AK nuns are based. The internalization of the values should animate all work programs that are composed by the education units.

Something that should be paid attention to in composing a work program is distinguishing the programs, which one is the visionary and which one is the routine. This classification of those two will enable the units to make the next work program and to do the evaluation more easily. The recommendations above could be easily made by writing down the detail of the program, described in further detail of activities that are planned to be done. When they have been determined, then the output measurability of the activities will be easily determined. Based on the output evaluation, the determination of the work program in the following year can be improved more easily.

Some recommendations based on analysis result of the education unit for the YSMAC's administrator. *First*, the vision and mission statement is advisable to not keep changing. The unit's vision and mission statement should become every body's soul, those who are involved in work services. Therefore the vision and mission statement should be understood well by them. *Second*, the internalization of vision and mission is not an easy task. Hence, where the vision and mission statement change, it is required re-internalization for the new statement, although the value or what is expected to be achieved remain the same. On the other hand, the internalization of vision and mission requires reasonably a long time as well as it requires consistent approach and stages to be done. This part does not look explicitly visible in the strategic direction of YSMAC that is considered visionary.

Third, it is advisable for the YSMAC's administrator to compose a program of internalizing the values of Mary, the Servant of God which becomes guideline for composing visionary programs for all units in the ministry including education unit. The values internalization of Mary, the Servant of God needs to be composed in accordance with one's learning process that are introduction, comprehension, and application. The process sustainability in learning the values becomes an important thing to be paid attention to, including ways and forms of the learning activities. *Fourth*, the YSMAC's work program is an integration of the education units' work program. It does not mean that the YSMAC's work program is a work program combination of unit's work program, but the YSMAC's work program will become a tool of control and monitoring for the implementation of unit's work program. It also becomes a basis for evaluation purpose concerning unit's work program achievement. The integration will form an integrated picture of all unit's achievement under YSMAC. It is important for the YSMAC' administrator to discuss together to conduct evaluation and monitoring for the next program implementation along with evaluation for improvement purposes which are done by the education unit. A written documentation will become a reminder tool in the process of program implementation, evaluation and improvement which should be done.

Leadership Style

The research concerning leadership has a purpose to identify the employee's perception towards their superiors at the unit of Play Group, Kindergarten, Elementary School and Junior High School. The employee's perception describes the process of how a superior, their executive leader, interact with the subordinates in achieving the unit's goal or in short it could be explained as the executive leader's role in the process of achieving the unit's goal. There

are two types of leadership which can describe the process that are transactional and transformational leadership (Baškarada, Watson, & Cromarty, 2017).

The transactional leadership illustrates that in the process of achieving the goals, the superior helps the subordinates to determine what they should do to achieve the goals. Reward has then become the primary consideration which is used by the superior to make the subordinates follow his order. The reward will then be considered by the subordinates, the employee, to carry out the order from his superior and expect the reward, should the goals be achieved. The path goal concept illustrates this process by having contingency approach. The superior will use an appropriate way to influence the subordinates' perception concerning the goals which are expectedly achieved, self-development goal and ways to achieve the goals. The reward becomes an effective motivation to achieve the goals.

Transformational leadership describes the superior officer ability to motivate the subordinates and give them insight in order to achieve the goals, not the short term one but the visionary one. The difference with the transactional type is that the transformational one gives motivation and opportunities for the subordinates to explore the ways to achieve the goals, thus the process of achieving the goals has also become an envisioned process. The superior is able to play the role as an agent of change who brings all of his subordinates along with their internal motivation in achieving their goals. Reward is not the main factor of motivation for the subordinates to work and to achieve the goals, but rather the respect they give concerning good practice of work (mission) in achieving the better goals become the main factor of motivation in doing the job, therefore transformation towards better condition will happen.

The survey data about subordinates' or employees' perception towards interaction with their superior in achieving the goals can be seen at the table below:

Table 3. Mean Value of Leadership

Unit	Leadership Mean Value	Type of Leadership
Play Group and Kindergarten	3,50	<i>Transformational</i>
01 Elementary School	3,50	<i>Transformational</i>
02 Elementary School	2,69	<i>Transactional</i>
Junior High School	3,05	<i>Transformational</i>

The table 3 above explains that the subordinates at the unit of Play Group, Kindergarten, 01 Elementary School and Junior High School have the perception that their leader involve them in decision making process, giving them motivation to think how to achieve the goals. The subordinates' creativities are given space and respect from their superior to be developed and to be applied in the process of achieving the goals.

A relational approach that was developed in a social exchange theory (Liu, Zhu, & Yang, 2010) can be used to explain how the transformational leadership type can encourage the motivation to achieve good performance. The relation between the superior and the subordinates that is developed by good communication, feedback that is given, sense of caring in regards to the subordinates' work process and respects for work result, all become ways to grow a good bond of the subordinates with the institution. The results are their positive perspective and attitude. The table below shows the subordinates' level of satisfaction regarding some work place dimensions:

Tabel 4. The Mean Value of Satisfaction of YSMAK Teachers

Unit	Jobs	Salary	Colleagues
Play Group and Kindergarten	3,0000	2,5714	3,5185
01 Elementary School	3,1250	2,2500	3,1852
02 Elementary School	3,0455	2,1667	3,0833
Junior High School	3,0789	2,6094	3,4211

The finding that can be observed from the table 4 above is the consistency of teachers' satisfaction concerning jobs, salary and colleagues. The value of job satisfaction and colleagues are at mid level (around mean value of 3). This condition shows that the teachers have needs to work and colleagues become supportive factor to answer the needs. This argument is supported by the low mean value in terms of salary and low teacher turnover. It means, the needs to work with the support from colleagues are still the reasons for the teachers to survive (socially and economically) at YSMAK although the value of satisfaction in terms salary is low.

The type of transformational leadership makes the subordinates' participation to be possible in decision making process. It affects the mean value of satisfaction in terms of colleagues that is considered higher in comparison to the same item at the type of transactional leadership which is applied at 02 Elementary School. The transformational type gives space for the subordinates to develop many ways to achieve a goal. Thus the interaction among the subordinates becomes a strength to achieve the goal. This condition is described at the satisfaction level towards colleagues that is higher in comparison to the subordinates' satisfaction level at the type of transactional leadership.

At 02 Elementary School on the other hand, the subordinates have the perception that the decision making process made by their superior does not involve the subordinates to participate. Whereas pseudo participation actually can become the form of involvement for the subordinates which can happen in decision making process made by the superior with transactional leadership type. The participation from the subordinates is only used by the superior to obtain information from the subordinates and the decision is eventually decided by the superior. Reward has then become the main item for the superior to motivate the subordinates in achieving their goals. The fulfillment of needs is considered economical which brings consequence when the goals are achieved. It becomes options for the superior to develop motivation for the subordinates. The leadership with such characteristics above can be defined as transactional leadership. This type of leadership will grow effective work motivation when the subordinates gets economic outcome, which is perceived equal to the activities they have done.

The congruence of transactional leadership type at 02 Elementary School, facilitated with reward instrument is accepted by the subordinates. It is shown at the table 3 above. The teachers as the primary assets at the education unit show low satisfaction level in terms of salary, with the mean value of 2.1667. The mean value of teachers' satisfaction concerning this aspect could be classified and considered low. The congruence between the type of transactional leadership and the satisfaction of the subordinates, in terms of salary, shows low level of congruence. This type of leadership is not able to motivate the subordinates in terms of salary as economic feedback for them. This could be seen as the mean value of satisfaction in terms of salary is low. This is supported by the data obtained, showing that the subordinates' satisfaction towards their superior is also low with the mean value of 2.6944.

This phenomenon can be construed that the type of transactional leadership is not supported by economic force which can motivate the subordinates' motivation in achieving the goals.

Some theories regarding leadership explain about many different illustrations on superior's attitude against many different situations at work place. Expectancy theory (Vroom) and path goal theory give some argumentations that the situation at a work place should be designed in accordance with what type of leadership that their superior has. These theories receive criticism at the subject of adjustment model between leader and his workplace situation. The expectancy theory, attribution theory and other leadership theories on the other hand develop some models which explain that the type of leadership is supposed to be the one that is adjusted at the work place, as it is difficult to change the situation at the workplace itself, happen for a long time in an organization. This means that the leader's or the superior's understanding about work environment at which he leads become the primary capital of success to motivate the subordinates to work together in achieving the organizational goals.

Aligning Vision and Leadership Style of Social Enterprise

The explanations above become the argumentation about how important it is to have a management control system that manages all activities in a unit. Management control system then becomes something that is needed when vision and mission are made. In this case, the vision and mission of YSMAC should become the soul for all activities, which are implemented at its units. The design of procedure of the strategic plan by the social enterprise, internalising vision and mission through strategic plan and participation of the unit in determining the plan, until the evaluation and accountability, will minimize the difference of work situation in every unit that the social enterprise has. This thing will enable the leader to understand the condition of the organization more easily, and he will be able to spend more time to think about strategic matters to develop his unit.

The motivation that is imposed by the leader becomes an instrument to make the subordinates to work and to achieve a certain goal. Motivation can be from two factors that are economic factor and non-economic one. The economic factor is indicated by the presence of reward, either financial or non-financial. It can motivate the subordinates to run any activity to achieve the goal since there is a reward that they can get. The non-economic factor illustrates that the subordinates' motivation is developed since there are opportunities, roles and authorities given to them to achieve their goals, which can be applied in accordance with their own capacity. The two factors do not negate each other, but rather, they complement each other.

Two factors can be used to motivate the subordinates based on exchange arrangement that is normally applied in an organization. An economic exchange happens when a reward becomes a consequence of activities or jobs that done. Whereas social exchange happens when a relationship between a superior and the subordinates or among the subordinates themselves is developed based on individual positive emotion and with the reason of social relationship. Respect becomes an important aspect to grow the subordinates' positive emotion towards their superior. The subordinates positive emotion will subsequently grow the subordinates willingness to behave positively for their organization (extra role behavior).

The character and relational perspective above can explain how a leader can produce extra role behavior. It can grow when the subordinates have trust that their superior has the ability to bring the organization to achieve the goal. The character perspective explains that leader's character gives the trust to the subordinates especially when the leader can make an important decision which brings positive impact for all organization members. This can become a

certain experience for them that their leader is wise and decisive. The relational perspective explains that the extra role behavior is developed because of good quality relationship between the superior and the subordinates. It can be developed by having the respect from the superior that is given to the subordinates which eventually brings a certain emotional bond. This perspective will build up motivation for any individual in the organization to give benefit for the organization, the one that has given social identity for its members.

The explanation above brings an understanding that becoming a leader is more than thinking about ways to achieve the goals, but also thinking about how to motivate the subordinates in order to work together in achieving their goals. A leader requires character and ability to build a high quality relationship to motivate his subordinates by developing the subordinates' trust about their leader's capacity. These two should become considerations in appointing a leader. For the leader himself should consider them to motivate his subordinates.

It has become something that should be realized by every unit's executive leader that YSMAC has not had sufficient financial capacity to give satisfaction in financial manner. It means, the type of transactional leader to motivate the subordinates is not appropriate to be applied for current condition that YSMAC has right now. Relational perspective can become the right choice as an approach to motivate the subordinates in achieving the unit's goals. The leader's capacity to have relationship with the subordinates either formally or informally will develop sense of willingness to work well. Informal activities by taking care of the subordinates in performing formal activities can become an option by the leader to encourage attitude and behavior which bring positive impact for the unit.

The description above can be viewed from the perspective which illustrates opportunities rather than threat, considering the condition that YSMAC has now. The recommendation below consist of aspects which should be considered by YSMAC's administrator in appointing the executive leader for the education units. The low level of satisfaction in terms of salary becomes something for the social enterprise to think over and to develop a salary scheme which can motivate the subordinates to have performance improvement. An accurate estimation of cash flow which is well understood by the subordinates can become a good way to have discussion together concerning possible conditions and their impacts on the salary that the subordinates receive. The salary scheme which contains variable item (depending on a certain item achievement) and can motivate the subordinates to have good performance become something that need to be considered. YSMAC should thoroughly observe some activities at each unit which can be used as the measurement of performance in order to be able to determine the variable type salary. It is important to conduct or to attend a leadership workshop for all unit's executive leader candidates. The workshop can become a way to give understanding for the candidates concerning work environment, subordinates personality and how to use many different approaches in managing the unit. It is important to make all members realize the limitation of the social enterprise. In order for them to realize it, good communication is required. A good communication is giving one self to be willing to listen, to share opinion, interact as a joyful person and even willing to change unproductive behavior that brings no benefit for the organization.

A leader must realize, without giving himself or making himself as a role model, it will be difficult for him to invite every individual in the organization to have a good communication. As such, transformational leadership type becomes something that should be considered. A leader with transactional type leadership tend to leave the spirit which has become the motivation to actualize the vision of the social enterprise since economic consideration

becomes primary focus. Balance between economic needs fulfillment of the subordinates and ingraining the spirit to animate the work through good relationship either formal or informal along with respect should become the focus in developing an appropriate leader's personality for education unit.

The making of management control system for all activities becomes a medium which helps the leader and also the candidates to comprehend the situation in every education units. Uniformity of planning process up to responsibility reporting will help promote the same good habit for all unit. Management control system will minimize the risk of failure of a leader because of factors that actually can be controlled by the leader.

Reflection

In addition to research about the aligning between leadership style and unit conditions, this research is also aimed to raise the students' awareness by conducting reflective activities. The reflection was conducted in the beginning before the students observed the service ministries. The purpose of this is to enable the students understand how to have self reflections during observation activity.

The material of reflection was given by a priest. The material was emphasized on how to look at our neighbors who are in need. The last purpose of the reflection material is to enable the students to have their own self reflection and to have the commitment to do something for their neighbors according to what they have during their observation to the service ministries. For example, the students contributed school textbooks to the orphanage that the YSMAC has.

Furthermore, the reflection also emphasized the students that the task of evaluating the service ministry management is expected to be done seriously as a trust given to them, although financial compensation in return is not available for them. The other thing that is emphasized in the process of reflection is that the students can have interaction with the nuns who dedicate their life for the congregation without any orientation toward profit.

Conclusion

The conclusion of this research is first, the control management system that we propose can be a solution for Yayasan Maria Abdi Kristus (YSMAK) as our partner in service learning concept. YSMAC as a partner gets inputs to improve the control management system properly. The students can learn directly by observing real problems that are faced by an organization. Furthermore, the students can learn to make a reflection, based on the real condition that is faced. The researchers who are also lecturers get the benefit during this research by having real experience that is useful for developing a learning method in the subject of control management system.

After this research was finish, the YSMAC's administrator are more aware and know more comprehensively particularly regarding the weaknesses of education units management. *First*, the administrator realize that there is a gap between vision, mission and strategies between the YSMAC and its education units. *Second*, in appointing a leader or a manager, it is advisable to put the characteristic of the units into account, to adjust the leadership style which should be possessed by a nun who acts as a manager or a leader.

There are some obstacles in the process of finishing this research. *First*, coordinating the students in observation process was not an easy task due to the range of observation subject.

Second, disclosure from the subject in providing any information required for data analysis, which is also required in designing control management system well.

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