

## INTISARI

Penelitian ini bertujuan memahami bagaimana paket *Levers of Control* (LoC) yang terdiri atas *belief*, *boundary*, *diagnostic*, dan *interactive* mengarahkan proses penyusunan *Sustainability Report* (SR) dan pengembangan *Sustainability Business School Framework* (SBSF) di FEB UGM. Fokus utama penelitian ini adalah bagaimana LoC berfungsi tidak hanya sebagai alat legitimasi eksternal, tetapi juga sebagai sistem pengendalian internal yang substantif.

Penelitian ini menggunakan pendekatan studi kasus kualitatif dengan desain eksploratif. Data diperoleh dari dokumen resmi (SR25, SBSF25, GL25), dokumen internal (IPO25, DECK25), wawancara dengan lima informan kunci, serta observasi dalam forum SSIU. Analisis dilakukan secara tematik dengan kerangka LoC dan disertai *audit trail* untuk menjaga keterlacakan.

Hasil penelitian menunjukkan bahwa keempat tuas LoC saling melengkapi. *Belief system* efektif apabila didukung oleh aturan (*boundary system*) yang jelas dan indikator (*diagnostic system*) yang kredibel, sementara *interactive system* berperan sebagai arena pembelajaran ketika data yang digunakan telah terverifikasi. Kasus internasionalisasi non-degree menunjukkan dominasi *belief system* tanpa dukungan *boundary* dan *diagnostic* yang memadai sehingga bersifat simbolik, sedangkan kasus emisi energi dan transportasi menggambarkan konfigurasi yang lebih seimbang dan mengarah pada kontrol substantif. Secara keseluruhan, SR dan SBSF berada pada fase transisi menuju *materiality-driven control*, meskipun masih menghadapi kendala seperti target yang melampaui kapasitas, *dashboard* manual, dan dominasi kelompok inti.

**Kata kunci:** *Levers of Control*, sistem pengendalian manajemen, *Sustainability Report*, *Sustainability Business School Framework*, pendidikan tinggi, legitimasi, internal kontrol.

## ***ABSTRACT***

This study aims to understand how the *Levers of Control* (LoC) package, comprising *belief, boundary, diagnostic, and interactive systems*, guides the preparation of the *Sustainability Report* (SR) and the development of the *Sustainability Business School Framework* (SBSF) at FEB UGM. The primary focus is on how LoC functions not merely as an instrument of external legitimacy but as a framework for substantive internal control.

A qualitative case study with an exploratory design was employed. Data were collected from official documents (SR25, SBSF25, GL25), internal documents (IPO25, DECK25), interviews with five key informants, and observations of SSIU meetings. Thematic analysis was conducted using the LoC framework, supported by an audit trail to ensure traceability and credibility.

The results indicate that the four control levers complement one another. The *belief system* is effective only when supported by clear *boundary* and credible *diagnostic* systems, while *interactive* systems serve as collective learning arenas when reliable data are available. The case of non-degree internationalization demonstrates dominant *belief* without adequate *boundary* and *diagnostic* support, resulting in symbolic control. Conversely, the case of energy and transportation emissions illustrates a more balanced configuration leading to substantive control. Overall, SR and SBSF are in a transitional phase toward materiality-driven control, though they continue to face challenges such as over-stretched targets, manual dashboards, and dominance by core groups.

**Keywords:** *Levers of Control*, management control systems, *Sustainability Report*, *Sustainability Business School Framework*, higher education, legitimacy, internal control.