



# Interactive Control Systems Using the Attention-Based View: A Case Study at PT ABC

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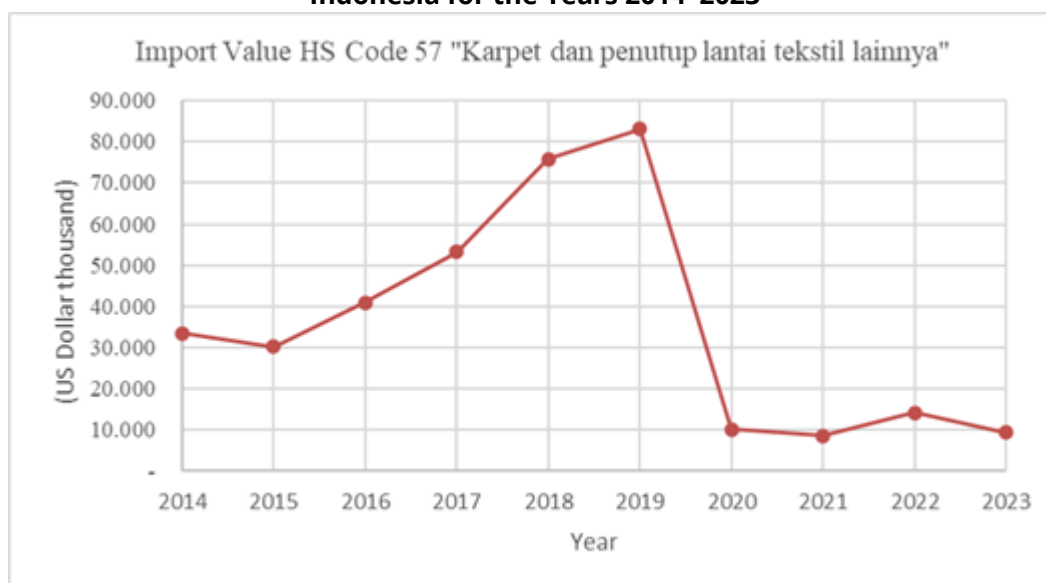
## ABSTRACT

This study explores the implementation of interactive control systems (ICS) with an attention-based view (ABV) in managing strategic uncertainties resulting from the introduction of safeguard duties (BMTP) on imported carpet and textile floor coverings in Indonesia. With the global market dynamics and the challenges posed by regulatory changes, companies such as PT ABC have to adapt their business strategies to remain competitive. The research assesses how management focuses its attention on critical issues in this volatile environment, particularly regarding BMTP. Using a case study approach, the research analyzes how management interacts, allocates attention, and utilizes strategic information to make informed decisions. The findings emphasize the importance of interactive control systems in fostering creativity, accelerating strategic discussions, and enhancing organizational responsiveness to external uncertainties.

## INTRODUCTION

In the last five years, the carpet and textile floor covering industry in Indonesia has faced significant market dynamics, influenced by the imposition of the Safeguard Duty (BMTP) on imported carpets. This policy aims to protect domestic producers from harmful foreign competition, but it has also created new challenges for importers in this sector. The value of imports for carpets and textile floor coverings between 2014 and 2023 fluctuated from 8.6 to 83.1 million USD. However, since the introduction of BMTP in 2021 and the impact of the COVID-19 pandemic, imports have drastically decreased. Importers have been forced to adapt to the uncertainty in the market, driven not only by trade regulations but also by the unpredictable demand fluctuations and domestic competition.

**Figure 1 Import Value of Carpet and Other Textile Floor Covering Commodities in Indonesia for the Years 2014–2023**



Source: Data Processed from [www.trademap.org](http://www.trademap.org), 2025

This has led to a pressing need for adaptive decision-making and internal control systems. To address this uncertainty, the concept of Interactive Control Systems (Simons, 2014) is crucial. These systems allow senior managers to focus attention on critical issues and facilitate strategic discussions, driving creative experimentation and quick learning. They help organizations create adaptive action patterns in response to changing market dynamics. Simons' framework emphasizes the importance of these control systems in managing strategic uncertainty by enabling real-time monitoring of market dynamics and integrating insights into adaptive strategies. Additionally, the Attention-Based View (ABV) by (Ocasio, 1997) highlights the role of attention in shaping organizational behavior. According to this view, managerial focus on strategic issues such as problems, opportunities, and threats directly influences company strategy, making it a valuable framework for understanding how interactive control systems can guide managerial attention through effective communication channels.

Previous studies have explored the relationship between interactive control systems and ABV in managing strategic uncertainty. Lewis et al. (2024) noted that interactive control systems allow management to focus attention on uncertain strategic issues. These systems not only enhance decision-making by allocating time and attention to key control areas but also encourage intense discussions within interdisciplinary meetings. (Holm et al., 2020) further emphasized the importance of effective information channels within organizations to strengthen these control systems, ensuring that top managers receive relevant information to make appropriate decisions. This role of middle managers as connectors between information providers and decision-makers is crucial in managing information flow efficiently and preventing decision-making bottlenecks due to information overload.

This research is unique in integrating interactive control systems with the Attention-Based View (ABV) within the context of the carpet and textile floor covering import industry in Indonesia, particularly influenced by trade protection policies. It explores how managerial attention is directed to manage strategic uncertainty in this sector. By focusing on how senior managers allocate their attention to strategic issues, especially through active communication channels in meetings, the study provides a fresh perspective on how these systems support strategic decision-making. This integration of ABV into the study of importers highlights the importance of interactive control systems and effective information channels in supporting

adaptive decision-making in a volatile market environment (Blankenburg Holm et al., 2020; Lewis et al., 2024).

## LITERATURE REVIEW

The Safeguard Duty (BMTP) was implemented by the Indonesian government through Ministry of Finance Regulation (PMK) No. 10 of 2021 to protect domestic industries from the rising imports of "Carpets and Other Textile Floor Coverings." This policy was revised twice, with adjustments to tariffs and the policy's duration. While BMTP has reduced imports and provided temporary protection, its long-term effectiveness in improving domestic competitiveness remains unclear. Studies, such as those by (Pambudi & Wisnaeni, 2022) and (Maulana et al., 2023), have shown that while BMTP offers short-term relief, it burdens local businesses dependent on imported raw materials and does not encourage innovation or long-term industry growth. The policy's failure to address regulatory overlaps between the Ministry of Finance and the Ministry of Trade further highlights the need for a more integrated approach to foster innovation and production capacity while maintaining access to essential imports (Ningsih et al., 2024; Suhendra, 2021).

Management Control Systems (MCS) are a set of processes designed to ensure that an organization's activities align with its established goals. According to (Govindrajana & Anthony, 2007), MCS helps direct organizational performance by comparing actual results with planned objectives and taking corrective actions when necessary. This process includes strategic planning, budgeting, execution, and performance evaluation to ensure goal congruence. (Simons, 1995, 2014) introduced the Levers of Control framework, which includes belief systems, boundary systems, diagnostic control systems, and interactive control systems that work together to support innovation, risk management, performance monitoring, and adaptation to change.

### Interactive Control Systems

Building on the concept of Management Control Systems (MCS), which are designed to guide, measure, and evaluate organizational performance, we now explore the role of Interactive Control Systems (ICS). These are formal information systems that allow managers to directly engage in decision-making activities with their subordinates. ICS focus the organization's attention on strategic uncertainties and provide tools to refine and adjust strategies as market conditions evolve. By facilitating the emergence of new strategies, ICS encourage learning, foster innovation, and create ongoing dialogue between managers and subordinates. This system enables real-time adaptation of strategies, blending both control and learning, and promoting discussions around data, assumptions, and action plans. Therefore, ICS play a key role in ensuring organizations remain responsive and adaptive to changes in the external environment.

Su et al. (2015) explored how the organizational life cycle affects the use of ICS. They found that these systems are most effective during an organization's growth phase, when there is high external pressure, intense competition, and the need to innovate and adjust strategies. In this stage, ICS foster active managerial involvement in managing uncertainty and create opportunities for strategic dialogue. However, as organizations mature and their structures stabilize, the effectiveness of ICS may decrease unless managerial attention is realigned with the more limited need for change. In the revitalization phase, ICS again become important for navigating strategic changes. Thus, ICS must be adapted to the organization's developmental stage to avoid unnecessary coordination burdens.

### Attention Based View

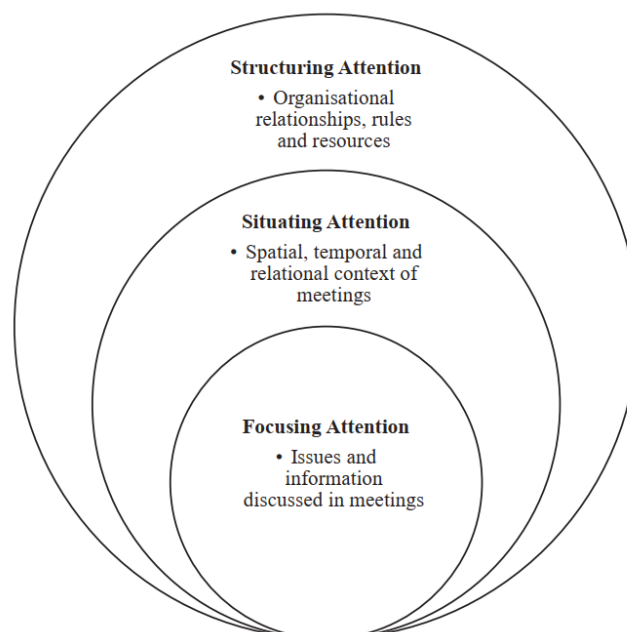
Research by Lewis et al. (2024) applied the Attention-Based View (ABV) to examine how ICS help senior managers manage strategic uncertainty. Their case study on ResCare showed that

cross-disciplinary meetings help focus attention on strategic changes, reframe uncertainty issues, and develop strategic responses. The study expanded understanding of ICS by explaining how meeting characteristics, such as timing and participant relationships are crucial in addressing strategic issues. It highlighted the need for interconnected meetings that guide organizational attention toward uncertainties, allowing managers to effectively navigate challenges.

The ABV, introduced by (Ocasio, 1997; Ocasio & Joseph, 2018), argues that attention is a limited resource, and how it is allocated influences strategic outcomes. ABV identifies two key components: communication and attention dynamics. Effective communication allows managers to share information and allocate attention to strategic issues. The ABV framework for ICS integrates both control and attention dynamics, enabling managers to direct their attention to relevant strategic issues while using ICS to foster communication and collaboration. This framework helps organizations become more adaptive in the face of uncertainty. The first step involves focusing attention on strategic issues, such as regulatory uncertainty. This focus is reflected in the topics discussed during regular meetings, where senior managers prioritize their time and resources on control systems that signal the organization's strategic priorities.

Once attention is focused, the next step is situating attention within specific contexts such as the frequency and intensity of meetings and the involvement of key participants. Organizational communication channels are critical in framing and addressing strategic issues. These meetings help define which issues should receive attention and ensure that key stakeholders are engaged. The final step is structuring attention through organizational relationships, rules, and resources, which guide how issues are handled and decisions are made. This includes creating organizational structures that support interaction, allocating issues to communication channels, and using performance measurement systems and evaluation cycles to track and follow up on strategic initiatives. Research by (Lewis et al., 2024) demonstrated that managers who effectively focus, situate, and structure their attention can enhance decision-making, speed up responses to changes, and promote better team collaboration, ultimately improving the organization's capacity to manage uncertainty and make informed, adaptive decisions.

**Figure 2 ABV Framework**



Source: (Lewis et al., 2024)

Companies facing protective policies, such as customs duties and safeguard measures, can adopt various strategies to maintain competitiveness. Effective approaches include market diversification to reduce reliance on domestic markets impacted by these policies, innovation, and product quality improvement to differentiate from protected products. Operational efficiency in reducing production costs is also crucial for staying competitive despite domestic protection. Other strategies involve lobbying and advocacy to influence trade policies, forming strategic alliances to share resources and market access, and adapting products to local preferences. Providing excellent customer service can also boost loyalty and competitiveness. Research by Indah et al. (2024) found that factors such as company size, asset reduction, and workforce cuts did not significantly affect recovery success, while debt restructuring, measured by WACC (Weighted Average Cost of Capital), had a notable impact on business recovery.

## **METHODS**

This research uses a case study approach to explore how PT ABC applies interactive control systems with an attention-based view to manage challenges resulting from the Safeguard Duty (BMTP). Data collection involves semi-structured interviews with key management and employees, alongside secondary data from industry reports and academic literature on BMTP and control systems. The analysis follows a framework outlined by (Yin, 2018) that includes research questions, data relationships, and criteria for interpreting findings, with PT ABC as the unit of analysis.

The data will be gathered through interviews with key staff, including the Director, Team Leader of Sales, Finance Manager, Project Manager, and Warehouse Manager, focusing on strategic issues such as the frequency of strategic meetings, senior management participation, and operational performance evaluations follow-ups. Data analysis will employ thematic analysis (Saunders et al., 2008) to identify patterns and themes from the interviews, helping to understand how attention is directed towards strategic issues and how control systems manage uncertainty. This method allows the researcher to explore complex data and identify key themes related to BMTP's impact. Thematic analysis is ideal for examining the strategic issues faced by PT ABC and how interactive control systems can effectively address these challenges.

## **RESULTS**

PT ABC is a medium-sized company in the carpet and floor covering industry, operating in Indonesia since the mid-last decade. With over 20 years of experience, the company imports most of its carpets but also offers custom options through local vendors. PT ABC focuses on innovation, quality, and customer needs, especially in sectors like hospitality, commercial, and public institutions. Post-COVID-19 and with the Safeguard Duty (BMTP) in place, the company aims to effectively manage operations for continued growth.

The company's vision is to create exceptional spaces for living and working. Its mission includes building trust with clients, providing excellent service, and offering a supportive work environment. PT ABC adheres to values like integrity, responsiveness, humility, and teamwork, which guide decision-making and foster a positive work culture. PT ABC is developing its management control systems, especially regarding Standard Operating Procedures (SOPs), which are mostly informal and not fully documented. The company uses SOPs for projects and recognizes the need for written guidelines to improve clarity for employees. Performance is monitored through mechanisms like WhatsApp groups for the sales team and performance evaluation meetings held 2-3 times a year, where targets and strategies are discussed.

The company operates with a structure that includes key divisions such as Sales, Project, Finance, and Warehouse. These divisions work together to meet performance targets, with regular meetings facilitating communication and coordination, essential for managing strategic

issues through interactive control systems. Informal communication, such as WhatsApp groups and in-office discussions, also supports decision-making and keeps information flowing smoothly.

**Table 1 Regular Meetings at PT ABC**

| Meeting Name                     | Purpose   | Meeting Schedule                                | Meeting Members  |
|----------------------------------|---|---|--|
| Sales Team Meeting               | Discuss sales strategies and team coordination                                  | Once a month                                    | Director, Sales Team Leader, Sales Division Members                  |
| Project Team Meeting             | Discuss regulations (SOP), project schedules                                    | At the beginning of the project and as needed   | Project Manager, Project Team Members                                |
| Project Progress Meeting         | Coordination and update on project status, including PO, installation, and BAST | Every 1-2 weeks                                 | Director, Sales Team Leader, Sales Division Members, Project Manager |
| Warehouse Team Meeting           | Evaluate stock taking and warehouse conditions                                  | Once a year, plus sporadic meetings             | Director, Warehouse Manager, Warehouse Division Members              |
| Accounts Receivable (AR) Meeting | Discuss accounts receivable and payments  | Once a month                                    | Director, Sales Team Leader, Sales Division Members                  |
| Opportunity List Meeting         | Discuss business opportunities and sales  | Once a week                                     | Director, Sales Team Leader, Sales Division Members                  |
| Admin Meeting                    | Administrative task distribution and report issues resolution                   | Once a month, more often during certain periods | Director, Admin Division, Finance Division                           |

Source: *Data Processed, 2025*

Financial performance at PT ABC is closely monitored through reports such as monthly sales, purchase orders, and collection reports, which help in managing cash flow. The company has implemented a strict risk management strategy, especially concerning receivables, to prevent bad debts. Despite facing financial challenges in 2022, including a net loss, PT ABC's financial management, through regular reports and risk mitigation efforts, has helped maintain cash flow stability. The company must continue adjusting its strategies to improve financial performance and navigate an increasingly competitive market. The 2022 financial statement reflects challenges, with a net loss and significant liabilities, highlighting the need for ongoing operational efficiency and strategic adjustments.

### **Interactive control systems at PT ABC**

The implementation of interactive control systems at PT ABC is reflected in its regular cross-functional meetings, which focus on strategic issues, project performance evaluation, and fostering communication between teams. These meetings, such as the weekly opportunity list discussions and bi-weekly project progress meetings, serve as key channels for decision-making and collaboration across various divisions. These discussions align with (Simons, 2014) concept of interactive control systems, where managers are actively involved in decision-making,

ensuring that attention is focused on strategic issues. Informal communication, such as direct discussions with the director, also complements the formal control systems, enabling the company to respond quickly to external changes like import restrictions and customs duties. This combination of formal and informal interactions creates a responsive and adaptive control environment, crucial for navigating challenges such as shifting market demand and local product quality concerns.

Interactive control systems also facilitate the flow of operational initiatives to management, enabling the company to adapt quickly. For example, a suggestion to add local carpets, initially rejected, was later accepted due to government regulations like the Domestic Component Level (TKDN). This decision highlights how strategic discussions, facilitated by interactive control systems, lead to innovative solutions to external pressures. Additionally, the system helps manage workload imbalances at the operational level, as seen in how the director intervened to redistribute tasks when one staff member was overwhelmed. This aligns with (Simons, 2014) view that interactive control systems are not only for strategic oversight but also for adaptive decision-making in operational contexts. Overall, PT ABC's use of these systems helps the organization remain flexible and responsive to both external dynamics and internal challenges, supporting emergent strategies during crises and regulatory changes (Kristina, 2023).

### **Interactive control systems using the attention-based view at PT ABC**

The implementation of interactive control systems at PT ABC can be analyzed through the lens of the Attention-Based View (ABV), which emphasizes how managerial attention is directed, situated, and structured across organizational communication channels. The ABV approach suggests that managerial decisions are influenced by focus, situational context, and the distribution of attention within the organization. At PT ABC, this is evidenced through the organization's regular meetings, which serve as platforms to raise both strategic and operational issues. These interlocking meetings, as described by (Lewis et al., 2024; Simons, 2014), facilitate the gradual development of issues across organizational levels, allowing managers to focus their attention collectively on strategic matters. The company employs this framework to navigate uncertainty, such as changes in government policy or shifts in market demands, illustrating the effectiveness of interactive control systems in handling uncertainty by encouraging open dialogue and involvement from various stakeholders.

### **Focusing Attention**

In the ABV framework, focusing attention is the initial step, in which attention is concentrated on critical issues. At PT ABC, managerial attention is focused on strategic challenges, including regulatory changes like the Safeguard Duty (BMTP), exchange rate fluctuations, and product quality issues related to local products compared to imports. These key issues are consistently addressed in the company's weekly sales meetings, where senior management, including the Director, Finance Manager, and Sales Team Leader, ensure that these topics are prioritized. As stated by the Director: *"We are fully aware that policy changes like BMTP and fluctuations in the dollar exchange rate directly impact our prices, which is why we always address these issues at the start of our weekly meetings."*

This structured approach to focusing attention ensures that the most pressing issues are not overlooked and are given priority in decision-making. According to Lewis et al. (2024) focusing attention involves guiding the organization to direct its attention to emergent issues in a timely manner. In comparison, PT ABC's practice of prioritizing regulatory changes and fluctuations in exchange rates aligns with this process, as it allows the company to respond proactively rather than reactively. However, one key difference from Lewis et al. (2024) framework is that PT ABC does not explicitly set aside specific time for "emergent" issues outside of routine meetings, relying instead on informal channels and routine discussions to prioritize attention.

### **Situating Attention**

The second stage, situating attention, takes place when management places attention on strategic issues within the operational and contextual framework of the company. At PT ABC, this is reflected in the cross-functional meetings where attention is directed toward specific challenges, such as local product quality. For example, when faced with challenges regarding the quality of local products compared to imports, management holds discussions to find alternative solutions, such as using local stock or adjusting marketing strategies. The Sales Team Leader notes: *"We now start by asking customers' budgets, and we adjust with the right product; whether it's import, local, or LVT."* This flexible, real-time adjustment to market conditions demonstrates how PT ABC situates attention by adapting to the external environment and aligning resources accordingly.

In line with Holm et al. (2020), who emphasize the importance of open communication channels in addressing external dynamics, PT ABC also ensures that situating attention occurs through active communication between different levels of management. These interlocking meetings and informal dialogues allow PT ABC to continuously adapt its strategy. Compared to Holm et al. (2020), view, PT ABC appears to be more dynamic in shifting attention through both formal and informal communication pathways. Holm et al. (2020) argue that attention allocation should not only be structured but should also be continuously responsive, which is evident in PT ABC's flexibility in responding to changes..

### **Structuring Attention**

The final stage of ABV, structuring attention, refers to how organizations build mechanisms to ensure that attention is systematically directed and followed through. PT ABC exemplifies this stage through its structured internal communication, which includes regular cross-divisional meetings like bi-weekly project progress meetings and monthly receivables meetings. These meetings facilitate the distribution of attention to critical operational and financial issues, ensuring that strategic and financial risks are addressed in a timely manner. The Finance Manager stated: *"In our monthly receivables meeting, we discuss overdue payments and decide on actions like further collections or temporarily halting sales to customers with delayed payments."* This highlights how PT ABC structures attention by using systematic forums to ensure that issues are continuously monitored and addressed by the appropriate teams.

This aligns with the framework presented by Lewis et al. (2024) which emphasizes the role of interlocking meetings in structuring attention. At PT ABC, structured meetings with key decision-makers ensure that attention is directed toward the most pressing issues. However, in comparison with Lewis et al. (2024) findings, PT ABC also relies on informal controls, such as ongoing communication through WhatsApp groups, to support the formal processes. Lewis et al. (2024) emphasize that formal control systems need to be complemented with informal structures to maintain flexibility in decision-making. PT ABC appears to be integrating both approaches successfully.

### **Company Strategy at PT ABC After the Implementation of BMTP**

The implementation of the Safeguard Duty (BMTP) as regulated by the Ministry of Finance Regulation No. 133/PMK.010/2021 has had a significant impact on the cost structure of carpet imports in Indonesia. Given that PT ABC imports most of its products, this policy has caused an increase in the cost of goods sold, directly affecting profit margins and making it more difficult to remain competitive, especially against cheaper local products. In response, PT ABC has adjusted its strategy by reevaluating its product portfolio, seeking alternative supply sources, and exploring collaborations with local manufacturers. This adaptive strategy focuses on three main pillars: product diversification, selective inventory management, and strengthening partnerships as agents for local products.

The product diversification strategy, implemented in 2022, was initiated to reduce reliance on imported products and expand into lower-to-middle market segments. PT ABC introduced products such as Luxury Vinyl Tile (LVT), vinyl, and locally produced carpets as alternatives to imported products, ensuring competitiveness while complying with new import regulations. Furthermore, PT ABC implemented a selective inventory strategy, focusing on high-demand, fast-moving products to avoid stock accumulation and maintain cash flow. To improve inventory management, the company conducted regular stocktaking and evaluated slow-moving products, which were either written off or kept for special requests.

## **DISCUSSION**

This study concludes that the implementation of interactive control systems with an attention-based view approach has significantly helped PT ABC manage strategic uncertainty arising from the Safeguard Duty (BMTP) policy during 2023-2024. Through regular strategic meetings, senior management successfully focused the organization's attention on key issues such as regulations and market fluctuations, enabling quicker and more relevant decision-making in uncertain situations. These meetings served as a collaborative communication channel between leadership and operational managers, creating a dynamic environment where strategic risks and opportunities were continuously addressed. PT ABC also adapted to these challenges through strategies like product diversification, flexible inventory management, and strengthening partnerships with local suppliers, which were developed through systematic attention allocation and interactive discussions. This approach allowed the company to maintain business continuity and navigate regulatory changes with confidence.

## **CONCLUSION**

The implementation of interactive control systems at PT ABC effectively directed managerial attention towards strategic issues and facilitated adaptive decision-making amidst market challenges and regulatory pressures. The company's responsiveness to external changes, such as import restrictions and fluctuations in exchange rates, was enhanced through open discussions and cross-functional collaboration. By diversifying products, managing inventory more effectively, and engaging with local vendors, PT ABC was able to maintain its competitive edge despite the impact of the BMTP policy. The company's use of interactive control systems aligns with the attention-based view, showcasing how strategic attention can be managed and directed to foster organizational learning and adaptability.

## **LIMITATION**

This study is limited by its focus on a single company, PT ABC, in the carpet import and distribution sector. Therefore, the findings cannot be directly generalized to other companies, especially those in different industries or with larger organizational structures. Furthermore, the study primarily focused on interactive control systems and attention-based view, without delving into other management control, which may also be relevant for managing strategic uncertainty. Lastly, the qualitative approach, based on semi-structured interviews with key managers, may be influenced by subjective perceptions, and the research did not explore perspectives from external parties like customers, vendors, or regulators, which could have influenced the company's strategies and control systems.

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