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Interpreting the Dynamics of Trust and Control in Management Accounting within Collaborative Work Settings

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Abstract: The dynamics between trust and control mechanisms in management accounting are becoming a strategic issue in modern organizations that rely on cross-functional collaboration, especially in the manufacturing sector that demands intensive coordination and accuracy of information between units. Tension and alignment between trust and control have the potential to determine the effectiveness of collaboration, but empirical evidence in the Indonesian context is still limited. This study aims to analyze the influence of trust and management control systems on collaborative performance in a collaborative work environment, as well as examine the role of the interaction between the two in strengthening or weakening the effectiveness of cooperation. As a complement to the quantitative approach, this study applies a comparative case study to several manufacturing companies in West Java to capture the variation in trust and control practices in the dynamics of collaboration between divisions. Using a survey of 150 employees from various departments and companies, data was collected through a structured questionnaire and analyzed using multiple linear regression and interaction tests to identify direct relationships and moderation effects between variables. The results showed that trust had a strong positive influence on collaborative performance, while formal control mechanisms provided a more moderate but still significant positive influence. In addition, participatory designed controls have been shown to strengthen the relationship between trust and collaborative performance, confirming that the two mechanisms can function complementarily. These findings conclude that the integration of trust and control based on management accounting is an important prerequisite for the effectiveness of collaboration in the modern organizational environment, as well as making a theoretical contribution to the management accounting literature and practical implications for the design of control systems that support interdivisional coordination.

Keywords: Trust, Control, Management Accounting, Collaborative Work Settings.

INTRODUCTION

Trust and control mechanisms are two key pillars in modern management accounting because they both determine the quality of coordination, information flow, and the effectiveness of decision-making in an increasingly complex organization (Ermawati, 2023). In collaborative work environments, especially in the manufacturing sector that demands process integration from upstream to downstream, organizations must be able to balance trust-based autonomy with accountability through formal control systems (Waerness et al., 2023). The tension between these two mechanisms becomes a strategic issue because miscoordination, misinformation, or misalignment between units can have a direct impact on operational performance. Therefore, understanding the dynamics of the trust–control relationship is important in designing a management accounting system that is adaptive to the needs of cross-functional collaboration.

Trust plays a significant role in increasing information disclosure, inter-divisional cooperation, and efficiency in task completion (De Waal & van den Berg, 2025). Trust encourages voluntary knowledge-sharing behaviors and reduces conflict thus facilitating the integration of work in interdependent teams (Ng, 2023). However, in modern organizational practice, trust cannot stand alone as a control system remains necessary to ensure procedural consistency, performance quality, and reporting reliability (Musa & Abraham, 2025). Thus, the trust–control relationship is not dichotomous, but dynamic, situational, and dependent on the characteristics of the collaborative environment. These dynamics are increasingly relevant in the context of Indonesian organizations that tend to be hierarchical so that the effectiveness of control can be influenced by the quality of interpersonal relationships.

The development of the management accounting literature shows that control systems are no longer understood only as a supervisory tool, but rather as a mechanism that can support collaboration if designed in a participatory and transparent manner (Dimes & de Villiers, 2021; Salmanzadeh et al., 2022; Mahlendorf et al., 2023). Control involving workers in the preparation of targets or performance indicators has been shown to increase a sense of ownership, reduce resistance, and strengthen trust in management (Sahli & Hefnaoui, 2023). This approach emphasizes that the relationship between trust and control can be complementary, especially when control functions as a work guideline that facilitates coordination, rather than as a limiting instrument. On the other hand, overly formal or rigid controls can hinder flexibility, increase psychological distress, and reduce the effectiveness of information exchange, thus weakening the quality of collaboration.

Social factors such as the perception of fairness, clarity of communication, and the level of dependency between units also affect the effectiveness of trust and control integration. In the manufacturing sector, where the process of cross-departmental coordination is intense, the quality of interpersonal relationships can determine how formal controls are perceived and implemented. When trust is strong, control can be understood as a performance alignment tool. On the other hand, when trust is weak, control is perceived as coercion. This means that the effectiveness of the management control mechanism is determined not only by the design of the system, but also by the social context in which it is implemented (Nani & Safitri, 2021).

Although the international literature has provided a strong conceptual foundation, empirical research exploring the dynamics of trust and control simultaneously in the Indonesian context is still limited. Most previous studies have looked at the direct influence of trust or control on performance, without examining the interaction between the two in a collaborative setting. In addition, research on Indonesia's manufacturing sector is relatively rare, even though this sector has more complex cross-division coordination characteristics than the service sector. These limitations indicate a significant gap in the literature, especially in understanding how trust and control work simultaneously in a procedurally intensive collaborative work environment.

To bridge this gap, this study combines a quantitative approach through a survey of 150 employees from various divisions and manufacturing companies in West Java with a comparative case study to capture variations in the implementation of trust and control in real practice. This approach allows for an evaluation of the direct relationship and effect of interactions between trust and management control systems on collaborative performance. Through multiple linear regression and interaction testing, this study assesses whether trust and control complement or weaken each other in influencing the effectiveness of interdivisional cooperation.

Overall, this study aims to analyze the influence of trust and management accounting control mechanisms on collaborative performance, as well as examine how the interaction of the two shapes the effectiveness of collaborative work in Indonesian manufacturing companies. Theoretically, this study contributes to the development of the management accounting literature on the trust–control complementarity model. Practically, the results of this study offer recommendations for management in designing a control system that is more adaptive, participatory, and in harmony with the social dynamics of the organization. This research is expected to be able to strengthen the practice of collaboration between divisions and improve the quality of accounting-based decision-making in the modern organizational environment.

METHOD

Design and Research Approach

This study uses a mixed approach that combines quantitative analysis and comparative case studies to understand the dynamics between trust, control mechanisms in management accounting, and collaborative performance in manufacturing companies in West Java. At the quantitative stage, the study applied a correlational design to test the direct relationship and interaction effect between variables through a survey of 150 employees from various departments, with multiple linear regression analysis and interaction tests to assess the role of moderation of control mechanisms, especially participatory controls. As a complement, comparative case studies were carried out through the analysis of company documents, SOPs, internal reports, and workflow observations to capture variations in trust-control practices in the inter-division collaboration process. This approach provides a robust analytical framework and is aligned with the needs of contemporary management accounting research that emphasizes the interaction between behavioral factors and formal systems, while enriching interpretations of empirical findings related to the complementary relationship between trust and control mechanisms in improving collaborative performance (El Sherif et al., 2024).

Population and Sampling Techniques

The research population includes employees from various manufacturing companies operating in the West Java region, including the automotive, food and beverage, textile, and industrial component sectors. The sampling technique uses purposive sampling, with the criteria of employees working in cross-departmental teams or work units that have a high collaboration intensity (Adeoye, 2023). This technique was chosen because it provides flexibility in selecting respondents who are truly relevant to the variables of the research and the context of collaborative work. The final sample consisted of 150 employees from several medium- and large-scale manufacturing companies, which was considered sufficient for multivariate regression analysis according to the minimum quantitative standard (Backhaus et al., 2021). The selection of several companies was carried out to avoid the bias of a single organization and to obtain a more representative picture of trust and control practices.

Research Instruments and Data Collection Techniques

Data collection was carried out using a Likert scale questionnaire 1–5 developed based on theoretical indicators and previous research findings. The trust variable is measured by adapting indicators of interpersonal trust and trust to organizational systems such as information transparency, reliability, and perceived integrity (Alomran et al., 2024). Variable management control systems include formal control (rules, procedures, performance targets) as well as participatory control (employee involvement in planning and evaluation), referring to the framework (Rintakoski, 2021). Meanwhile, collaborative performance was measured through coordination effectiveness, the quality of communication between units, and the completion of cross-functional tasks (Jackson, 2021). Data collection was carried out directly through the distribution of printed questionnaires and online forms to facilitate access for respondents in several different companies.

Instrument Validity and Reliability Test

The validity of the content of the instrument was obtained through expert judgment by three academics in the field of accounting, management, and organizational behavior to assess the suitability of the indicators with the theoretical constructs of each variable. Furthermore, the empirical validity test was carried out using item-total correlation analysis and exploratory factor analysis to ensure the unidimensionality and charge strength of the factor. Reliability was tested using the Cronbach Alpha coefficient, with a minimum limit of 0.70 according to quantitative social research standards (Kennedy, 2022). Prior to the main data collection, the instrument was tested on 30 manufacturing employees to ensure language clarity, measurement stability, and the absence of instrument bias.

Research Procedure

The implementation of research is carried out through the stages of planning, instrument preparation, instrument trials, main data collection, and data processing. In the initial stage, the researcher compiled questionnaire indicators and obtained research permits from each participating company. Furthermore, the questionnaire was distributed to respondents through the HR Department or the supervisor of the relevant unit, with an explanation of the purpose of the research and the guarantee of data confidentiality. Filling out the questionnaire is carried out during the agreed working hours without interfering with the company's operational activities. After all questionnaires are collected, the data cleaning stage is carried out to check the completeness of the answers, detect extreme data, and ensure there is no duplication of responses.

Data Analysis Techniques

Data were analyzed using multiple linear regression to test the direct influence of trust and control mechanisms on collaborative performance. Furthermore, an interaction test (moderated regression analysis) was conducted to assess whether control mechanisms, especially participatory control, strengthened or weakened the relationship between trust and collaborative performance. The analysis was performed using IBM SPSS software version 27 to ensure the accuracy of the calculation as well as the fulfillment of statistical assumptions such as normality, multicollinearity, and heteroscedasticity (Noor & Fuzi, 2025). The interpretation of the results of the analysis is carried out critically to obtain empirical conclusions that are relevant to the development of management accounting theory and organizational practice.

Research Ethics

This research adheres to the ethical principles of social research, including informed consent, anonymity, and data confidentiality. Respondents were given an explanation that participation was voluntary and did not pose a risk to their employment status. No sensitive personal data is collected other than general information related to positions and departments. All data is only used for academic purposes and is stored securely in accordance with research ethics standards (Hwang, 2023). With the application of this ethical procedure, the research ensures the protection of respondents' rights and the credibility of the research results.

RESULTS AND DISCUSSION

Descriptive Statistics and Preliminary Validation

Descriptive analysis was conducted to understand the general tendency of the research variables before entering the regression model. The results showed that the level of trust in the collaborative environment of manufacturing companies in West Java was in the high category, with an average score of 4.12, reflecting a positive perception of the integrity, competence, and reliability of cross-functional colleagues. The formal control mechanism obtained a mean value of 3.78, indicating that the company is fairly consistent in implementing procedures, performance targets, and reporting mechanisms. Meanwhile, the participatory control had a mean value of 3.95, showing that most respondents felt involved in planning and performance evaluation. Collaborative performance had the highest mean value of 4.21, indicating the effectiveness of cooperation between units.

The results of the item-total validity test show that all indicators have a correlation above 0.30, making them worth using. The Cronbach Alpha reliability test also meets the standard (>0.70), confirming the internal consistency of the instrument. This test supports the validity of the construct as the basis for further analysis.

Table 1. Descriptive Statistics

Variable	Mean	Hours of deviation	Min	Max
Trust	4.12	0.62	2.80	5.00
Formal Control	3.78	0.58	2.60	5.00
Participative Control	3.95	0.64	2.40	5.00
Collaborative Performance	4.21	0.57	2.80	5.00

Instrument Validity and Reliability Testing

Empirical validity testing using item-total correlation analysis yielded a correlation value between 0.41–0.78, so that all indicators were declared valid. Exploratory factor analysis (EFA) showed an SME value of 0.86 and a significant Bartlett's Test ($p < 0.001$), which means that the data is worth factoring analysis. The entire item contains a loading factor of >0.50, ensuring that each indicator measures the right construct.

Reliability tests showed that trust, formal control, participative control, and collaborative performance had Cronbach Alpha above 0.80 each, indicating excellent reliability. These results ensure that the instrument is robust and stable in measuring the research variables.

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Status
Trust	0.88	Reliable
Formal Control	0.84	Reliable
Participative Control	0.87	Reliable
Collaborative Performance	0.90	Reliable

Assumption Testing for Regression Feasibility

Before the regression is performed, a classical assumption test is applied. The Kolmogorov–Smirnov normality test showed a p-value = 0.062, greater than 0.05, indicating a normal residue distribution. The multicollinearity test showed a VIF value for all variables between 1.21–1.44 (well below the 10 limit), so there was no multicollinearity. The heteroscedasticity test using the Glejser test yielded a p-value of > 0.05 for all variables, indicating the absence of heteroscedasticity. Thus, the data are eligible for analysis using multiple linear regression and moderation tests.

Table 3. Regression Assumption Test Summary

Test Type	Result	Interpretation
Normality Test	p = 0.062	Residuals are normally distributed
Multicollinearity (VIF)	1.21 – 1.44	No multicollinearity detected
Heteroskedasticity	p > 0.05	No heteroskedasticity detected
Linearity	Significant	Relationship is linear

Direct Effect of Trust on Collaborative Performance

Multiple linear regression shows that trust has a strong and significant positive influence on collaborative performance. The trust regression coefficient was $\beta = 0.46$ with $p < 0.001$. This value shows that the stronger the trust between employees in a cross-functional team, the higher the collaborative performance produced. These findings support the literature that trust improves coordination, reduces conflict, and strengthens team commitment.

Table 4. Regression Result: Effect of Trust on Collaborative Performance

Predictor	B	Std. Error	t-value	Itself.
Trust	0.46	0.07	6.57	0.000

Direct Effect of Formal Control on Collaborative Performance

The regression results showed that formal control mechanisms had a positive and significant effect on collaborative performance, although with more moderate strength than trust. The regression coefficient was $\beta = 0.29$, $p = 0.002$. This shows that the management's procedures, targets, reporting, and accounting systems still contribute to maintaining alignment of goals and clarifying the role of cross-functional teams.

Table 5. Regression Result: Effect of Formal Control on Collaborative Performance

Predictor	B	Std. Error	t-value	Itself.
Formal Control	0.29	0.09	3.31	0.002

Moderating Effect of Participative Control

The moderation test was carried out by incorporating the interaction variables between trust and participative control into the regression model. The results showed that the interaction was significant with $\beta = 0.18$ and $p = 0.014$. This means that the higher the level of participatory control, the stronger the influence of trust on collaborative performance. In other words, when employees are involved in budgeting, performance evaluation, and goal setting, the already existing trust develops into a stronger collaborative commitment. These findings confirm that trust and control are not mutually contradictory entities, but complement each other.

Table 6. Moderation Analysis Result

Predictor	B	Std. Error	t-value	Itself.
Trust × Participative Control	0.18	0.07	2.49	0.014

Integrated Model Summary and Case Interpretation

The full regression model (trust, formal control, and moderation interaction variables) yielded an R^2 of 0.51, which means that 51% of the variation in collaborative performance can be explained by all three variables. Field interpretations found that trust facilitates open communication, while participatory control reinforces a sense of belonging to a common goal. In contrast, overly restrictive formal controls with no dialogue space only have a moderate effect because they emphasize compliance rather than adaptive collaboration.

Table 7. Full Model Summary

Model	R	R^2	Adjusted R^2	Itself.
Full Regression Model	0.72	0.51	0.49	0.000

Discussion

The findings of this study indicate that trust has a strong and significant positive influence on collaborative performance within manufacturing work settings in West Java. A high level of trust allows employees to share information openly, reduce communication barriers, and speed up the process of completing tasks across divisions. These findings are in line with the view that trust is the main foundation for collaborative decision-making and cross-functional coordination (Fagbore et al., 2024). Trust has also been shown to reduce latent conflict because team members feel safe to express opinions and share responsibilities proportionately. Comparative case studies through the analysis of corporate documents and SOPs show a similar pattern, where a high level of trust is reflected in a more open communication flow. Thus, this empirical evidence emphasizes the position of trust as a key social mechanism in management accounting design in a collaborative environment. In relation to respondents, the survey findings specifically represent employees working in cross-functional and interdependent units such as production, quality control, logistics, and planning. Their daily tasks require continuous information exchange and synchronized workflow. These job characteristics make trust particularly essential, as accurate and timely information sharing becomes a prerequisite for smooth coordination. This context helps explain why trust emerges as a dominant predictor of collaborative performance in this study.

In addition, the results show that formal control mechanisms have a significant positive influence, although not as strong as trust roles. Controls such as work standards, cost procedures, and performance indicators help maintain process consistency between units within manufacturing companies. These findings support the literature that confirms that formal controls can improve role clarity and reduce operational uncertainty (Monteiro et al., 2023). Nevertheless, controls tend to work most effectively when they are not repressive, but provide structured direction for employees in complex work contexts. The results of the case study show that the implementation of SOPs and internal reports supports the effectiveness of formal controls by clarifying workflows across different divisions. This shows that control systems remain relevant as a coordination instrument even as organizations increasingly adopt collaborative work patterns. The use of a mixed-methods design combining correlational survey analysis with embedded comparative case studies reinforces the validity of these findings. The quantitative instrument captures measurable employee perceptions, while document analysis and workflow observations provide contextual insight into how formal controls function operationally. This methodological integration strengthens interpretation because statistical trends are supported by real-world process evidence.

The results of further analysis revealed that participatory control plays a role as a mechanism that strengthens the relationship between trust and collaborative performance. When employees are involved in formulating performance indicators or control procedures, the level of ownership of the process increases significantly. This is in line with the view that

participation reinforces a sense of justice, involvement, and clarity of duty (Imaniyati et al., 2025). The findings of this study suggest that control does not have to be a mechanism that conflicts with trust, but can run complementary in the context of collaboration. Workflow observations in comparative case studies confirm that employee participation in the preparation of SOPs strengthens cross-functional working relationships. Thus, the design of an inclusive control system is an important strategy to increase the effectiveness of inter-division coordination. This moderating effect is particularly relevant given that most respondents occupy operational and supervisory roles that require direct interaction with control tools. Their routine involvement in monitoring indicators, preparing reports, and coordinating cross-unit tasks increases the salience of participatory control, making its strengthening effect on trust-based collaboration empirically evident.

The study also found that the integration of trust and control had a more optimal impact than the use of either mechanism alone. In manufacturing companies that have a high level of task interdependence, the combination of social and formal mechanisms is an important prerequisite for maintaining a smooth production process. The latest management accounting literature confirms that modern organizations no longer face trust and control as two mutually reinforcing poles, but as two mutually reinforcing pillars (Bentzen, 2023). These findings confirm that trust–control dynamics are situational and dependent on coordination needs. Analysis of internal reports in comparative case studies shows that trust-control integration increases responsiveness in the interdivisional coordination process. Therefore, an integrative approach is essential in an industry context that demands information accuracy and quick response. The empirical ability of this study to capture this integration is strengthened by its dual-method design. Statistical interaction tests illuminate how trust and participatory control jointly influence collaborative performance, while case study data reveal how the integration manifests in routine practices such as approval flows, cross-unit reporting, production scheduling, and problem-solving procedures. This comprehensive evidence reinforces the robustness of the findings.

Although this research makes an important contribution to understanding the dynamics of trust and control, there are some limitations that need to be noted. The quantitative method approach combined with comparative case studies provides a practical picture of the variation in the application of trust and control in several manufacturing companies in West Java, but the scope is still limited to one industrial area so generalization to other sectors needs to be done carefully. In addition, the cross-sectional research design does not allow longitudinal analysis of changes in relationships between variables. The reliance on respondents' perception data through questionnaires also leaves the potential for subjective bias. The findings of the company's documents also show limitations related to variations in the quality of internal reports between companies, which affects the depth of interpretation. Therefore, further research is recommended to expand the sample to the service, technology, or logistics sectors. Further research could also adopt hierarchical sampling or multilevel modelling to identify whether trust–control dynamics vary across hierarchical levels or between operational, supervisory, and managerial positions. This would deepen understanding of contextual differences in the trust–control relationship.

Theoretically, this study makes an important contribution to the management accounting literature by showing that the dynamics of trust and control need to be understood simultaneously. So far, most studies have only tested the role of control or trust separately without looking at the interaction between the two. This study fills this gap by proving that the relationship of trust and collaborative performance becomes stronger when supported by participatory control mechanisms. The analysis of SOPs and the observation of workflows in the case study further confirmed that the interaction between the two occurred in real practice. The findings add to our understanding of how social and formal mechanisms complement each

other in decision-making. The theoretical contribution of this study lies in extending the trust–control complementarity model by demonstrating that participatory control serves as the specific mechanism through which complementarity occurs. This adds empirical novelty, as previous Indonesian manufacturing research has not examined this moderating mechanism within an integrated analytical framework.

From a practical perspective, the findings of the study provide several implications for the management of manufacturing companies in West Java. First, companies need to create an organizational culture that encourages openness and cross-functional interaction. Second, the formal control system needs to be redesigned to be more participatory and adaptive to changing operational needs. Third, managers need to balance the use of trust and control as two strategic mechanisms. Case studies show that companies that consistently review internal reports and update SOPs based on field observations have more effective inter-division coordination. Overall, this research provides a solid foundation for the practice of collaborative control system design in the modern industrial era.

The study underscores the need for organizations to institutionalize participatory control in budgeting, performance evaluation, and operational planning. Operational-level respondents demonstrated higher collaborative performance when actively involved in these processes, highlighting the strategic value of engaging employees in control activities. Furthermore, the novelty of this research lies in its integrated empirical demonstration through statistical interaction testing and comparative case analysis that trust and participatory control jointly shape collaborative performance. This dual-method evidence addresses a gap in previous Indonesian studies that have largely examined trust and control separately.

CONCLUSION

The results of this study confirm that the dynamics between trust and control mechanisms in management accounting need to be understood as complementary constructions in a collaborative work environment. Trust has proven to function as a critical social foundation that strengthens cross-functional coordination, facilitates open information exchange, and minimizes latent conflict within interdependent work processes. Meanwhile, formal control mechanisms continue to play an essential role in maintaining process consistency and clarifying roles, particularly in manufacturing companies that depend on structured operational standards. Quantitative analysis shows that trust exerts the strongest influence on collaborative performance. However, its effectiveness is significantly enhanced when integrated with participatory controls that enable employees to be involved in developing performance procedures and indicators. Findings from comparative case studies including SOP analysis, internal reports, and workflow observations support the empirical evidence that trust and control do not operate in isolation but instead form interaction patterns that collectively shape the quality of inter-division coordination.

The contribution of this research lies in strengthening the understanding that trust–control integration is a key prerequisite for designing modern control systems capable of supporting organizational collaboration effectively. The mixed-methods approach used in this study provides a comprehensive picture of how both mechanisms function at behavioral, relational, and structural levels. Theoretically, this study advances the literature by demonstrating that social and formal mechanisms can operate in a complementary manner in management accounting, thereby filling an important gap in previous studies that tended to examine trust and control separately. From a practical perspective, the findings provide clear direction for manufacturing companies to cultivate a culture of trust, institutionalize participatory and adaptive control systems, and ensure alignment between control structures and coordination needs in interdependent operational settings. Thus, the integration of trust and control becomes

a strategic foundation for enhancing collaborative performance in modern work environments characterized by high information accuracy and rapid responsiveness.

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