

IMPACT OF MANAGEMENT CONTROL PROCESS ON EMPLOYEE PERFORMANCE OF SELECTED BUSINESS COMPANIES

Dr. Amer Hani Al-Qassem¹, Sunita Marwaha²

¹College of Business, Skyline University College, Sharjah, United Arab Emirates, amer.kassem@skylineuniversity.ac.ae

²College of Business, Skyline University College, Sharjah, United Arab Emirates, dass@skylineuniversity.ac.ae

Abstract

Management control is a cohesive set of actions to perpetrate explicit organizational purposes, such as human, physical, and material components. This investigation assesses the companies' operational processes and employee performance determined to improve management control. The descriptive analysis looked at the differences between these two concepts. A purposive sampling approach was used to collect 331 representatives of business companies in Taguig City, which was then scrutinized using SPSS 20. The 4-point scale was employed to eliminate various prospects. The researcher used statistical tools such as frequency distribution, percentages, weighted mean, Pearson r, t-test of coefficient correlation, and analysis of variance. The findings revealed that selected enterprises use operational processes such as strategic planning, operations design, business intelligence, and initiative execution. Planning was the most critical factor for employee performance, with a mean score of 3.39. The connection between strategic planning and employee performance variables such as planning, coaching, evaluation, and rewarding is indicated by the r-value. As a result, there is room for improvement to reach the pinnacle of business success. In light of this, businesses should innovate to make it highly applicable for continued work success. Furthermore, they should move quickly on other management control systems that use advanced technology to benefit their businesses. This research will provide new approaches that can significantly contribute to an establishment's growth and success.

Keywords: Employee Performance, Business Companies, Management Control Process

1. Introduction

Over the last decade, several studies in developing and emerging economies have empirically investigated the impact of management control on corporate strategies and firm results. Osma et al. (2022) defines management control as central networks and techniques. In this contemporary competitive, complex and changeable transnational firm atmosphere, businesses ought to execute company standards that can identify the intentional tensions and threats in their company settings. Management is defined as effectively and efficiently managing and certifying resources acquired and used to achieve the firm's goals. Various companies achieved high organizational efficiency through a similar amalgamation of an establishment's atmosphere, policy, core processes, and structures. Furthermore, according to Borgstrom (2022), management control strategies are critical in assisting managers in communicating strategies. It may specify the organizational behavior required to implement these strategies, explain collective objectives, recognize goals for effective developments, and fixed objectives that may rouse existing and future results.

Conversely, Pfister et al. (2022) engrossed on the management control definition described, where management control is prescribed, evidence-based procedures and measures used by leaders to safeguard and alter arrays in structural actions. Performance results from an organization's activities over time. According to Gomes & Mendes (2022), the impact of management control on organizational efficiency is difficult to forecast. A constructive association between performance and management control enactment is expected if management control provides essential material for synchronization and education, and there is approximately evidence in the performance sector. Essentially, management control aims to provide knowledge that can influence employee actions through managerial decision-making, preparation, tracking and assessment of organizational activities (Pianese et al., 2022). Management control also gives a company's creative initiatives strategic direction, and the efficiencies it generates free up money for new projects. According to strategy analysts, management control is perilous in assisting upper leaders in formulating schemes. It defines the organizational activities required to implement these management control strategies, clarifying shared goals, identifying objectives for effective enhancements, and setting objectives that can affect up-to-date and future results.

When relating management control to employee efficiency, the effects of an establishment's or venture's activities concluded an agreed dated are referred to as the actions. Researchers discovered that management control's impact on organizational performance is difficult to predict. Suppose management control systems provide

the knowledge necessary for coordination and learning. In that case, a positive relationship between success and using management control systems is expected—some research in the field of success points in this direction (Sandor & Thormar, 2022). One of the goals of management control is to improve departmental collaboration. Management can drive people to a common goal by establishing detailed contact protocols, day-to-day management memorandums and weekly interdepartmental summits. Increasing worker efficiency controls could contain sharing a comprehensive administrative chart, so each person distinguishes who explains to them. Furthermore, as fragment of the panels, executive managers may prerequisite to create inscribed work reports for each subsidiary. Businesses can require innovative workers to attend required placement sessions, entail endorsement for certain personnel, and develop a worker guidebook that outlines workstation policies such as grievance policies, attendance policies, and protection regulations. This paper aims to improve management control over operational processes and employee performance in selected Taguig City businesses.

2. Literature Review and Hypotheses

2.1 Strategic Planning

Strategic planning is a businesses method of signifying its approach and taking choices on assigning its means to achieve planned objectives. It might likewise include control methods for directing strategy execution. Strategic business planning directs detailed components such as projects, human resources, marketing, and financial focuses. The strategic planning procedure initiates with developing an idea that influences the preparation of structural approaches (Kabeyi, 2019). Successful strategic planning delivers an outline for concocting reserve sharing decisions, tackling managerial glitches, and attaining passion by capitalizing on chances. Gordon (2022) implies that strategic planning consists of what will be done and how it will do. According to Dwikat et al. (2022), strategic plans are alternative actions to implement to achieve the organization's vision.

According to business experts and academic scholars, strategic planning has become prominent in businesses and plays an essential role in organizational performance. The independent purpose of strategic planning is to grasp a business from its existing situation to its wanted shape concluded a sequence of firm activities. Such as enhancing receptiveness of coercions, improving considerate of competitor approaches, increasing worker efficiency, reducing opposition to transformation, a indistinct appreciative of

presentation incentive dealings and improving hindrance inhibition aptitudes (Obaid, 2022). According to Pyi Wun (2019), strategic planning has an inclusive assortment of outcomes on organizational performance, involving first-class products, significant changes in productivity, augmented customer support, and improved transaction size. Strategic planning can aid influential leaders and executives learn, think, and act intentionally in the long run, as they are life-threatening to implementing day-to-day events and inspiring workforces.

H1: There is a significant relationship between strategic planning and employee performance.

2.2 Operations Design

Currently, companies are working in a work setting where intelligence is influence. As establishments view a viable benefit, operations strategy has developed an essential component well-intentioned of deliberation. It entails understanding employees' working styles and needs and making changes to their roles. According to Van den Broeck and Parker (2017), operation design is organizing the contents, methods, and relationships of jobs to achieve organizational goals and objectives as well as employee satisfaction. Previous research has found a significant association between operations design and employee performance in various industries. According to a study by Chineme et al. (2017), adopting the organizational structure of individuals performance on training improves company triumph and financial development. Founded on these verdicts, the investigation suggested that companies demand workers steadfast to their function to contribute to their survival in market competition. For the organizations' performance to be useful, it is essential to recognize the proper style in which organized essentials, such as arrangement in the explicit body, are organized (Eze et al., 2017).

H2: There is a significant relationship between operations design and employee performance.

2.3 Business Intelligence

Business intelligence is one of these knowledges that generates a sensible functional environment for an organization's processes and its workforces. By its advent, commercial organizations discovery innovative ways for handling their undertakings (Binzafrah & Taleedi, 2022). Its classifications are illustrious by landscapes that improve the productivity of business performance. These systems are capable of analyzing concern statistics and accurately forecasting companies' performance. Furthermore, these structures can execute multifaceted actions while taking organizational prerequisites and producing the best results. Moreover, they make it easier for

employees to open viewpoints, offer required information with accurate figures, and improve the work fulfillment atmosphere.

Al-Babli (2018) defined the position of business intelligence systems as having a significant influence on work contentment amid business workforces. Involvement in the preparation of the planned idea over clarity, simplicity, and completeness; with this idea, satisfaction and loyalty is achieved with the maximum level of dynamic input and have its place to the firm. Vision aids in formulating the company's note about fundamental action categories and affords latest evidence that stimulates worker productivity, as well as in developing the firm's strategic aims and investigating and focusing the organizational environment's factors of power and frailty. Business intelligence techniques perform to attain viable gain in the workplace and accomplish inducements and incentives.

H3: There is a significant relationship between business intelligence and employee performance.

2.4 Initiative Execution

Execution clears the path and establishes the structures, processes, and capabilities required for strategy success. Powerful strategies require well-planned strategic initiatives. Strategic planning and strategy development are primarily ineffective unless there is a commitment to carry them out (Puglieri et al., 2022). Suitably planning and implementing planned ideas is a perilous accomplishment feature and essential to develop a central procedure and aptitude throughout the work environment. Strategic solid concepts are carried out at the highest level with discipline, transparency, and efficiency (Overgaag, 2022).

Business industries necessity to guarantee that they can acclimate quickly to varying marketplace environments. Even change initiative executions are viewed as indispensable instruments for ideal business productivity (Fusch et al., 2020). They oblige to gather and measure information incessantly to make appropriate conclusions and take applicable activities. It should be negative flabbergast that executives' ideal parts of awareness have been connected to company productivity. According to a systematic review by Vuong and Nguyen (2022), collaboration initiative executions had helpful and noteworthy standard-size influences on operative performance. The extent of performance is used to recognize employees' strong point and faintness and to persuade them to advance their accomplishment. Most organizations focus on structural measures to progress mindset skills as affecting outlines from place to place of the organizational diagram look to be the utmost noticeable explanation and the variations are discernable and tangible.

H4: There is a significant relationship between initiative execution and employee performance.

2.5 Conceptual Framework

Because of the theories above and micro-business's needs, the researcher created a conceptual framework, depicted in figure 1, that focuses on operational processes and employee performance factors. Strategic planning, operations design, business intelligence, and initiative execution are the four components of operational processes. The researchers also mentioned the dependent variable of company performance simultaneously. In addition, constructed on earlier study on the two concepts, this empirical study created a conceptual model to determine the relationships between the variables.

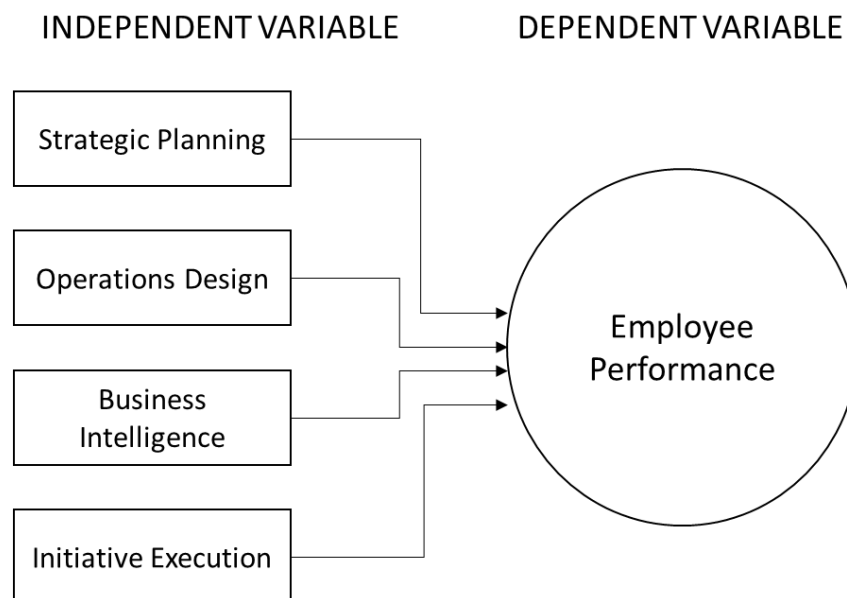


Figure 1. Conceptual framework of Operational Processes and Employee Performance

3. Methodology

The researcher used a descriptive method to collect quantitative data to describe further and assess the operational processes and employee performance of selected Taguig City companies to improve management control. The descriptive design is an appropriate method for facilitating the collection of reliable and accurate data through research and survey quantity of further variables to govern or evaluate the degree to which the factors' values are interrelated in an distinguishable outline. The sampling technique used by the researcher was purposive sampling. The study's respondents were

the employees of selected business companies in Taguig City. The questionnaire is a researcher's modified instrument, and it was based on the Operational Process Model by Dan Overgaag and Performance Management Model by Texas A&M University.

In obtaining authorization to direct this research, a communication letter was submitted to the management of certain companies. The amassed statistics will be examined using SPSS software with version 20.0. The researcher used a researcher-modified questionnaire that will help identify the effects of the following variables on operational processes and employee performance of the selected companies in the City of Taguig towards improving management control. The 4-point scale will be used to remove different options. Statistical tools such as frequency distribution, percentages, weighted mean, Pearson *r*, *t*-test of coefficient correlation, and ANOVA were handled to process the raw data into meaningful information.

4. Results and Discussion

Table 1. Demographic Distribution

Demographic Profile	f	%
<i>Age</i>		
20-24	123	37.16
25-29	115	34.74
30-34	60	18.13
35 and above	33	9.97
Total	331	100
<i>Sex</i>		
Male	117	35.35
Female	214	64.65
Total	331	100
<i>Civil Status</i>		
Single	149	45.02
Married	182	54.98
Total	331	100
<i>Years of Service</i>		
1-3	51	15.41
4-6	92	27.79
7-9	147	44.41
10 years and above	41	12.39
Total	331	100

<i>Job Position</i>		
Rank and File	218	65.86
Supervisor Level	80	24.17
Managerial Level	33	9.97
Total	331	100

<i>Educational Attainment</i>		
College graduate	291	87.92
Master's degree	33	9.97
Doctorate Degree	7	2.11
Total	331	100

Table 1 displays the demo profile distribution of the respondents by age, sex, civil status, years of service, job position, and educational attainment. According to the findings, females account for most respondents, accounting for 64.65% of those aged 20 to 24 (37.16%). It implies that certain companies in Taguig are more likely to hire female employees who are physically fit for the job. Galletta et al. (2021) inspect the affiliation among gender diversity and business sustainability performance. According to the findings, increasing the proportion of females improves performance. Furthermore, the matrimonial profile constituted the most significant marital status in this study, accounting for 54.98% of the respondents. The distribution of educational backgrounds revealed that 87.92% of respondents graduated from a 4-year course under a rank-and-file position, with 65.86% having less than ten years of service, accounting for 44.41% of the sample.

Table 2. Descriptive Statistics

Variables	M	SD	VI
<i>Operational Processes</i>			
Strategic Planning	3.30	0.611	SA
Operations Design	3.31	0.764	SA
Business Intelligence	3.06	0.915	A
Initiative Execution	3.38	0.811	SA
<i>Employee Performance</i>			
Planning	3.39	0.166	SA
Coaching	3.28	0.112	SA
Evaluation	3.12	0.061	A
Rewarding	3.23	0.117	A

Legend: 3.25-4.00=Strongly Agree (SA), 2.50-3.24=Agree (A), 1.75-2.49=Disagree (D), 1.00-1.74=Strongly Disagree (SD)

Table 2 summarizes the computed mean, standard deviation, and the improvement of management control on operational processes and employee performance in terms of variables. According to the calculations, the variable “Initiative Execution” has the maximum subjective mean of 3.38 (SD=0.811), putting it at the top of the list of variables. Most respondents strongly agreed that certain companies in Taguig invested more in employee success and growth. Furthermore, their companies' service is critical, and employees are the primary contributors to achieving organizational objectives and goals. According to the business expert, one proven strategy associated with successful companies is investing in employee development through training.

On the other hand, employees today see training as a necessity rather than a perk. Corresponding to LinkedIn's 2018 Workforce Learning Report, 94% of personnel stated that if a establishment participated in their professional growth, they would stay with the company longer (Bennett, 2022). Another study by the Association for Talent Development (ATD) discovered that companies that invested in formalized training had a 24% higher profit margin than those that did not (Cooper, 2022). Companies that invest in their employees improve job satisfaction, employee confidence, and job-related skills (Afonso et al., 2023).

Furthermore, the level of improvement in employee performance as measured by the “Planning” variable received the highest mean score of 3.39, with a standard deviation of 0.166. Defendants strongly agreed that leaders of selected companies in Taguig City have integrity, drawing on their principles to direct their willpowers, performance, and interactions with others (Yazdanshenas & Mirzaei, 2022). They are respected for self-genuine, principled, moral, and reliable in their views about correct and incorrect. Planning is typically where the business's direction is determined through various activities that include the development of purposes. By itself, the management planning role represents numerous points of decision-making. According to George et al. (2019), efficient planning positively impacts organizational performance. Thus, further well-organized the strategies are, the more they subsidize to better-quality business performance and employee profit maximization (Kabiru et al., 2018).

Table 3. Correlational Analysis

Employee Performances	Strategic Planning		Operations Design		Business Intelligence		Initiative Execution	
	<i>r</i>	Int	<i>r</i>	Int	<i>r</i>	Int	<i>r</i>	Int

Planning	-.996	PNC	-.043	NR	.791	HPC	.241	SC
Coaching	-.564	MR	.192	SC	.862	VHPC	-.173	SC
Evaluation	.606	HPC	.082	SC	-.911	VHNC	-.129	NR
Rewarding	-.406	MR	-.703	HNC	-.294	SC	.199	SC

Legend: ± 1.0 = Perfect Positive Correlation (PPC) / Perfect Negative Correlation (PNC)

$\pm .80$ - $\pm .99$ = Very High Positive Correlation (VHPC) / Very High Negative Correlation (VHNC)

$\pm .60$ - $\pm .79$ = High Positive Correlation (HPC) / High Negative Correlation (HNC)

$\pm .40$ - $\pm .59$ = Moderate Correlation (MC) / Marked Relation (MR)

$\pm .01$ - $\pm .19$ = Slight Correlation (SC) / Negligible Relation (NR)

Table 3 depicts the significant relationships between operational processes and employee performance of selected Taguig City businesses. The r-value between strategic planning and employee performance indicators such as planning ($r=-.996$), coaching ($r=-.564$), evaluation ($r=.606$), and rewarding ($r=-.406$) indicates a significant relationship between the given variables. The findings are related to Barinua and Deinma's (2022) theoretical review of strategic planning and employee performance. It is based on Theory of Parkinson and is backed up by resource-based theory (RBT). According to the survey, strategic planning is essential for worker involvement and efficacious firm performance. It also determined that strategic planning and individual participation impact the achievement of companies' objectives and goals, implying that strategic planning leads to paramount profession contribution and enthusiasm. Regarding operation design, it shows a significant relationship between employee performance and the variable "planning" which has an r-value of .043 and an interpretation of negligible correlation. According to these statistics, there is a substantial association among operational processes and employee productivity of selected businesses in the City of Taguig for the given data set in this study, with 331 respondents as a sample.

Table 4. ANOVA Analysis

sv	ss	df	ms	F	p-val	Fcrit
Between Groups	126868.2	9	14096.47	4.608	0.001	2.236
Within Groups	85658.51	28	3059.23			
Total	212526.8	37				

Table 4 shows that the test statistic $F=4.608$ is greater than the critical value $F=2.236$, putting it in the rejection region. As a

outcome, the null hypothesis is rejected, and it is settled that the mean number of responses is not the same. In other words, one of the means is distinct from the other. Employee perceptions of operational processes such as strategic planning, operations design, business intelligence, and initiative execution are statistically significant, with a significance value of 0.001 constructed on the findings. It designates that the concentration of management control varies for employee improvement regardless of socio-demographic factors. According to Amegayibor (2021), demographic factors impact employee performance. As a result, certain companies in Taguig City must pay attention to these elements, as they affect employee performance. Gainful consideration to an member's age group, level of education, and years of service will help them perform satisfactorily and increase their performance.

5. Conclusion

According to the findings, the majority of respondents were female and married. The 20-24 age group are college graduates with entry-level positions in their companies. The majority of them served for 7-9 years. It means most respondents were young and energetic, with family to look after them. Most operational process assessments were given a "strongly agree" rating. As a result, the business has room for improvement to reach the pinnacle of success. Most respondents "agree" on the effectiveness of management control on employee performance. It means that each employee has the opportunity to improve their work in order for the organization to succeed. The study also stated that the null hypothesis was rejected and that the mean number of responses differed. In other words, one of the means is distinct from the other. To summarize the study's findings, management in covered companies is failing to recognize their employees' hard work, which may be due to a lack of employee engagement, motivation, and commitment in their organization. It should be noted that once employees are committed to their company, they will give their all to achieve such recognition and the company's goals.

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