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Management Control System and Employees' Performance of 19 Deposit Money Banks in Rivers State

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Abstract:
This study investigated using quantitative methodology, the influence of management control system on employee performance within the moderating context of organizational culture. The study which is designed as a cross-sectional survey generated empirical data from a total of 197 employees of the target organizations; all permanent employees who constituted the sample size for the study. Analysis comprised of the demographic, primary and secondary level of data analysis in which frequencies and contingency tables were used to describe the data distribution after which hypotheses were tested using the Spearman rank order correlation coefficient. The results showed a significant relationship between the dimensions of management control system and employee performance in the target organizations. Findings show that management control system through its dimensions: formal and informal management control system significantly impacts and enhances the performance of employees within the selected organizations to perform better and at optimal levels. Based on the foregoing findings, it was therefore recommended that for organizations to remain effective, efficient, relevant and competitively advantageous it is important for them to recognize management control as an important and necessary pathway to adequately enhancing and developing their human capital. Also policies within the organization should be geared towards ensuring staff skills are constantly updated to meet global and industrial levels.

1. Introduction

Over the years, many organizations employ the use of management control system which affect them positively or negatively in their business transactions. Some organizations such as banks lack the control standard and there is no room for change which brings about low employee morale. Stephen and Ayaga (2014), posit that human resources activities like job design, recruitment, good job analysis, training and development and selection exercise play an important role in managing humans but few companies have adopted management control as a priority to organizational performance. The process of assuring that resources are obtained and used in a way that produces a successful result and it was also pointed out by Kloot (1997) that management control exists in order for objectives of the organization to be achieved.

Agreeing with the above, Butler & Rose (2011) posited that motivated employees maximize overall accomplishment of its goals.

Management Control System has been identified as an integral part of management responsibilities. With this system, managers are provided with information that would assist them in making decisions according to their plans and objectives (Muhammad & Mohamed (2013).

Viswesvaran& Ones (2000) defined employee performance as individual behaviours that produces and adds to goals of the organization.

As noted by Muhammad & Mohamed (2013), performance could be enhanced where the appropriate strategy of the organization is matched with its management control system. This was premeditated from the contingency theory that where the management control system changes, the strategy changes because there is no universally accepted control system for all situations but rather, a control system that is contingent on the environment of the organization.

Several studies (Viswesvaran & Ones, 2000; Butler & Rose, 2011; Robbins, 2003) have examined the relationship between management control and employees' performance with emphasis on outcomes such as productivity, efficiency and effectiveness; some studies (Kimura& Mourdoukoutas, 2000; Amah, 2009)also linked consequent employee performance measures such as effectiveness and efficiency to control measures which could be considered as being embedded within the cultural context of corporate organizations. This is as most of these previous studies have focused mostly on the Nigerian manufacturing, housing and telecommunication industry with some others based on a foreign national industrial context.

This study therefore departs from previous research endeavours by examining the association between management control systems and employees' efficiency and effectiveness, the organizational factor of cultural system on the association between the variables in the Nigerian banking industry, specifically as it applies to banks in Rivers State.

1.1. Statement of the Problem

Organizations in Nigeria today are rift with instances of poor employees' performance levels as well as outright deviations from prior established and specified goal standards and objectives. This is as occasions of waste and poor output levels constantly ridicule management efforts aimed at cost minimization and profit maximization (Muhammad & Mohamed, 2013); Similarly, Adeniji, (2012) observes that the low morale exhibited by some bankers today is as a result of unachievable and unrealistic market targets, overbearing and burdensome work load that could lead to events of frustration, poorly laid down controls and structures and above all, poor management policies lacking in authoritative emphasis and thus none-adherence to these policies which are most often monitored through faulty control systems that leading to events of fraud and mismanagement which further strengthens the efficiency of the employees in organizations (Robbins, 2003).

In line with this observation Anderson (2002) asserts that organizations that fail or lack the capacity to manage and control behaviour as well as other human related activity through established systems and social frameworks within the organization will most likely be in the constant predicament of trying to either align actual outcomes with desired outcomes with the former being mostly of an unfortunate nature, or coping with a much undesirable expression of negative employee attitudes at the workplace; hence this study as a means to enhancing employee performance in terms of efficiency and effectiveness, examines association of management control systems and employees' performance, within moderating influence of organizational culture in the Nigerian banking industry.

1.2. Research Questions

For the objectives of this work to be achieved, the following questions are raised:

i. To what extent does formal management control system relate to employees' efficiency?
ii. To what extent does formal management control system relate to employees' effectiveness?
iii. To what extent does informal management control system relate to employees' efficiency?
iv. To what extent does informal management control system relate to employees' effectiveness?

To what extent does organizational culture moderate the influence of management control systems on employees' performance?

1.3. Research Hypotheses

For this research work, the following research hypotheses will be formulated and will be tested in order to investigate the influence of management control on employees' performance in selected banks in Rivers State.

- $H0_1$: There is no significant relationship between informal MCS and employees' efficiency.
- $H0_2$: There is no significant relationship between informal MCS and employees' effectiveness.
- $H0_3$: There is no significant relationship between formal MCS and employees' performance.
- HO_4: There is no significant relationship between Informal MCS and employees' performance.
- $H0_{5:}$ Organizational culture does not significantly influence the relationship between Management Control Systems and employees' performance in selected banks in Rivers State.

2. Review of Related Literature

2.1. Management Control System

In their study on control system as a way of managing organizational change, Simons (1995), Merchant (1982), Lingfield & Smith (1997) assert that management control systems (MCS) as a means in the application of techniques in organizations by observing, evaluating performance of employees on specific targets of the management. "Project managers and product designers in software and other industries thus need to find ways to divide tasks so that teams of many clever people can work and communicate efficiently as well as creatively" (Cusumano, 1997).

Control system is a framework which provides management of organizations information about deviation from plans as well as recommendations for corrective actions (Nagarajan, 2012). In every organization, control systems are often put in place to measure cost, time and quality of its output. This can be put in this form; Identifying cost over-run situation, identifying situations associated with time over-run as well as deviations from plan. The type of control system that would be adopted for any organization would be dependent on the nature of such organization.

When we talk about physical standards we mean non-monetary measurements which are common at the operational level where labour is employed, materials are used and services rendered. Cost standards have to do with labour cost per unit or per hour, selling cost per currency as well as cost of fixed and current assets as well as logistics.

Revenue standards may also include the number of deals carried out by the bank. We can go on and on in explaining these standards.

Management control system is similar to that found in biological, physical and social systems. This system uses feedback which shows deviations from actual standard. This is essential in motivating employees towards efficiency and effectiveness.

Control helps managers monitor changes in the environment and also makes them understand what implications these changes have on organizational performance. Some of the critical changes are the nature of competition need to speed up services, the need to create value in organizational services as well as changes in the organization's culture (Stoner et al, 2009)

In designing control system for a financial service sector, certain factors are very essential which include: capital expenditure, inventories, flow of capital as well as liquidity. These factors can be broader in terms of financial statements which measures liquidity, general financial conditions as well as profitability, balance sheet which describes the bank in terms of its assets, liabilities as well as

net worth, income statement which summaries the bank financial performance over a period of time as well as cash flow statement which also explains the sources and uses of funds (Stoner et al, 2009).
Simons (1987 and 1990) argued that control systems is in four categories, namely

i. Diagnostic control systems
ii. Boundary control systems
iii. Interactive systems
iv. Belief systems.

These four different management control systems are identified recently by companies as effective categories of control systems; companies must apply them in a way that maximizes operational effectiveness without limiting employees' creativity. This task can be accomplished by using diagnostic measures as a way to improve operational effectiveness and the other three types of control measures as a way to mitigate its negative effects on employee creativity (Kimura and Mourdoukoutas, 2000).
Here we see the importance of competition as a powerful tool which impact on Management Control System. As competition in global industries intensifies, the traditional competitive strategies that are based on operational efficiency and are no longer sufficient to generate sustainable competitive advantage. They must be joined by strategies that cultivate collective entrepreneurship, i.e. strategies that empower employees to discover and explore new business opportunities. To pursue such strategies successfully, companies must integrate successfully four different control systems, the beliefs system, the interactive system, the diagnostic system, and the boundary system. The beliefs system should be used to define a corporation's character and mission and to set guidelines both for performance targets and for acceptable employee behaviour in pursuing such targets. The interactive system should be used to adjust the organization guidelines to changing market conditions, while the diagnostic and the boundary systems should be used to set standards for improving efficiency and creativity (Wright & Cropanzano, 2000).
According to Fayol (1949), Control is one of the major functions of managers which must be used in checking deviations against plans. It is used as a tool for control in administration. Armstrong (2003), as a result of changing methods used to measure intangible resources need to be improved. Therefore, MCS enables employees be consistent with organization objectives both financial and non-financial.

2.2. Formal Management Control System

The formal controls are more measurable and visible to the organization and it enables managers study the work place empirically (Anthony and
Govindarajan, 2003; Natalia and Joseph, 2011)
In the formal management control literature, management control systems design has evolved to capture intangibles by including more complex indicators, using what is called a balanced scorecard (Kaplan and Norton, 1992; Kaplan and Norton, 1993; Natalia and Joseph, 2011). The balanced scorecard is thought to produce a greater alignment with organizational strategy. Management control systems have a complementary role as devices for coping with uncertain environments. In the formal control system, the rigorous planning and various risk management functions does not rule out the possibility of risk itself, but what it does is to expose such risks to scrutiny and by this, almost every resource in the organization can be quantified and this would go a long way in establishing deeper commitment to performance improvement as well as organizational discipline. This calls for organizational leadership to give up key attraction for its leaders in such a way that they can use their office to get people do what they are being directed to do daily (Roberts, 2010). Furthermore, Weber maintained that bureaucratic organizations such as banks are based upon structures that are formal and made up of impersonal positions that ensure an "administrative democratization", which implies the abstract regularity of the use of authority, which is a result of the demand for 'equality before the law' in the personal and functional perspective (Demartini, 2014)

2.3. Informal Management Control System

The differences between formal control orientations and informal control orientation lie in the way in which organizational leaders approach opportunity, commitment to resources, resource control, company structure, and design of reward systems. A series of studies have reported a positive relationship between informal control system and both financial and non-financial measures of corporate performance (Covin and Slevin, 1989; Davis et al., 1991; Zahra et al., 1999; Wiklund and Shepherd, 2005; Morris et al, 2006).
Informal types of control, such as clan and values controls, are mainly implemented in more flexible organizations (Demartini, 2014). Social values that are present in employees are products of what we may call informal social control. It is exercised by society these rules are not written and is expressed through customs, norms, and morals. Informal sanctions may include factors like ridicule, criticism, disapproval or sarcasm. In extreme cases it may include social excommunication, discrimination or exclusion (boundless.com, 2015)

2.4. Employees' Performance

Observed bahaviour that people have shown in their given task which are relevant to the objectives and goals of organizations have been stated by Campbell, McHenry & Wise (1990) as employee performance.
According to Kane (1996), performance can be seen as what an individual leaves behind and is aside from the main purpose i.e. doing the work as well as the results achieved. Campbell (1990) sees performance as both bahaviour and results.

In most cases, the causes of employee performance problems are attributed to work environment and not the employees themselves (Ripley, 2002). This can also be interpreted as 'Performance is a function of the ability and the motivation of employees'.
Sometimes, the performance of employees may not be in line with what his position requires. In such cases, when other measures such as coaching, mentoring (by supervisors) and adequate training and development programs does not boost such performance, it would be necessary for organizations to introduce strict control which could be in form of corrective action process which should restore optimum performance of the individual.

2.5. Efficiency

Efficiency has to do with using minimum input to achieve maximum output. This is very necessary in achieving overall organizational profit Joanna et al, (2022). The banking sectors which are mostly non-governmental depend so much on efficiency to grow. This is why banks often times protect the interest of their earnings at all cost because that is where their sustainability is anchored.
Employee efficiency is a complex measurable parameter which characterizes an output produced by efforts and by achievements of an employee. In most cases the employee's efficiency answers these questions;

→ Is this employee useful to the organization? (Does he produce more value than he consume).
→ How useful this employee is? (What worth the employee produces exactly?).

<u>2.5.1. Major interpretations of the term 'Employee efficiency":</u>

i. Objectives-oriented Approach: it stands for determining an ability of employee to accomplish certain amount of work within a given period of time or/and other business resources. This attitude identifies an employee as efficient one if he properly fulfils certain working plans or matches certain productive norms.

Performance-Oriented Approach: This attitude means giving an appraisal in a manner which an employee adheres to while carrying out his or her activities with certain standards or requirements. This attitude states that employee is 100% efficient when he or she strictly follows a predefine procedure or workflow which is considered efficient.

2.6. Effectiveness

While efficiency is a requirement to grow, effectiveness measures how much such goal has an impact on the organization (Mihaiu et al, 2010). Certain factors drive the effectiveness of bank employees such as taking investment decision when the risk is low, decision making is highly centralized and its leaders, investors and shareholders are fully aware of the strategic position of the bank which would also make them decide whether to remain in the bank or not.
Banks that are effectiveness oriented are often concerned with output quality and creativity/innovation in services towards customers. Organizational effectiveness helps an organization to access the progress made towards fulfilling its missions and attaining its goals (Heilman and Kenedy-Philips, 2011; Bartuseviciene and Sakalyte, 2013).

2.7. The Effect of Organizational Culture

Culture can be seen as shared philosophies, values, beliefs, attitudes, expectations and norms which keep an organization together (Sherman et al, 1988; Amah, 2006). It is a unique identity which makes humans different from each other as well as tribes, religion, nationality as well as organizations. They include languages, values, norms as well as other behavior pattern,
Schien, (1999); Madu, (2011) further explains the manifestations of culture as the way things are done, the rights and rituals, organizational climate, reward system and the organization's basic values. Organizational culture is the prime responsibility of organizational leaders which includes its founders and those at top positions. They establish the parameters for formal communication lines as well as organizational formal interaction rule (Madu, 2004).
Organizational culture can also manifest itself in power distance in the organization, individualism, masculinity as well as avoidance of uncertainty (Hofstede, 1980; Shahzad et al, 2012). Organizational culture is like the onion which has different layers, the invisible layers are norms and values but they are also the most important.
According to Tousi (2003), culture in its widest meaning refers to complex human products like arts, philosophy, knowledge and technology and in social sciences, it refers to a system of common rules which are accepted by a group of people at a particular and group behavior is conducted based upon the system. Organizational culture defines the way employees complete tasks and interact with each other in an organization. The cultural paradigm comprises various beliefs, values, rituals and symbols that govern the operating styles of the people within an organization.
The research conducted by Alharbi*et al.,* (2003), shows that the attraction of organizational culture has impact upon management control system and employee's performance.

3. Operational Framework

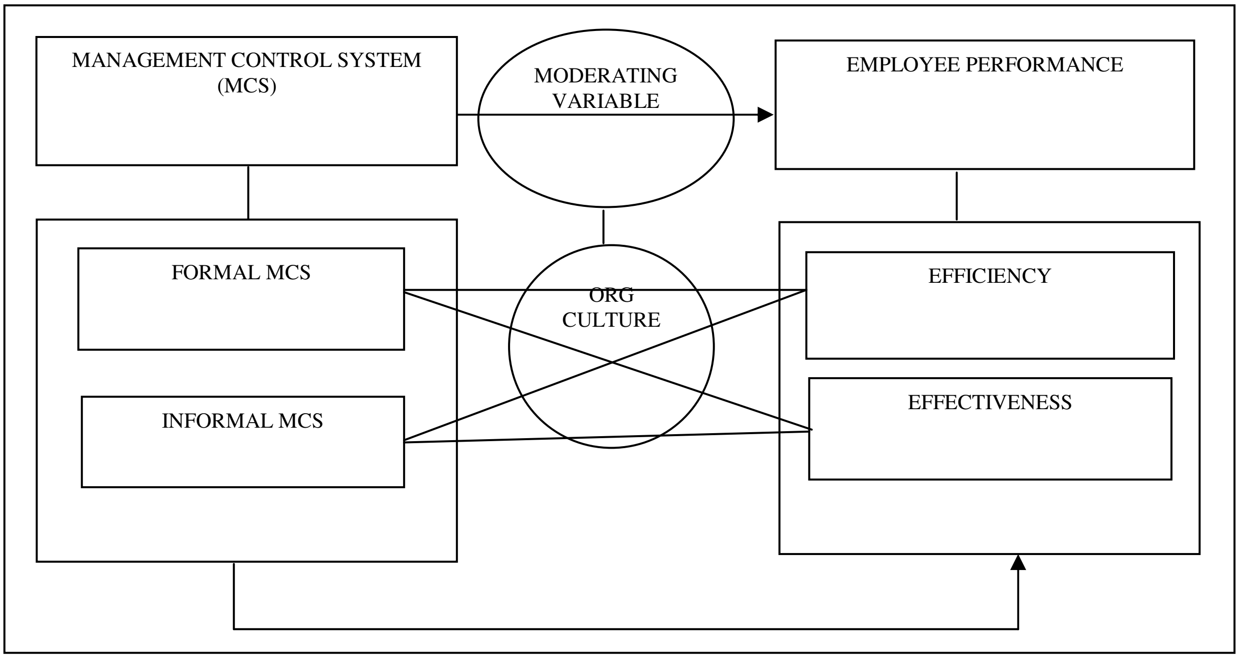

Figure 1: Dimensions of management control system (Formal MCS and Informal MCS) where adopted from the work of Joanna et al, (2011), while the measures of Employees' Performance (Efficiency and Effectiveness) were adoption from the work of Subhash C.D. (2011)

3.1. Research Methodology

The population of this study included Subordinates, Managers and Senior Staff of the headquarters of the nineteen (19) Deposit Money Banks in Port Harcourt, Rivers State, Nigeria. The population covered Managers, Heads of Departments, supervisors and other officers in the banks in view of the responses required in the study. The population consisted of four hundred and forty seven (447) Managers, HODS and Officers of the Deposit Money Banks gotten from the human resources department of the banks.

3.2. Results and Findings

			Formal	**Efficiency**	**Effectiveness**
Spearman's rho	**Formal**	Correlation Coefficient	1.000	.535**	.405**
		Sig. (2-tailed)	.	.000	.000
		N	197	197	197
	Efficiency	Correlation Coefficient	.535**	1.000	.643**
		Sig. (2-tailed)	.000	.	.000
		N	197	197	197
	Effectiveness	Correlation Coefficient	.405**	.643**	1.000
		Sig. (2-tailed)	.000	.000	.
		N	197	197	197

Table 1: Formal management control systems and employees' performance
Source: Research data, 2015

3.2.1. Formal Management Control Systems and Employees' Performance

The relationship between formal management control systems and employees' performance is examined through the effect of formal MCS on the measures of employees' performance namely: employees' efficiency and employees' effectiveness. In ascertaining the association between formal MCS and employees' efficiency (hypothesis HO_1), the data reveals a significant association between both variables at a 0.05 level of significance where rho = .535 and with a $p < 0.05$ value. Similarly, the association between formal MCS and employees' effectiveness (hypothesis HO_2) reveals a significant association where rho = .405 and with a $p < 0.05$.

Therefore where the decision rule in the acceptance or rejection of all null bivariate hypothetical statements is a $P < 0.05 < P$ region, given that $P < 0.05$ implies a significant association hence a rejection of the null hypothesis and a $P > 0.05$ implies an insignificant association hence an acceptance of the null hypothesis, the null hypotheses is thus rejected in both instances (formal MCS/employees' efficiency) and (formal MCS/employees' effectiveness).

			Informal	Efficiency	Effectiveness
Spearman's rho	**Informal**	Correlation Coefficient	1.000	.672**	.509**
		Sig. (2-tailed)	.	.000	.000
		N	197	197	197
	Efficiency	Correlation Coefficient	.672**	1.000	.643**
		Sig. (2-tailed)	.000	.	.000
		N	197	197	197
	Effectiveness	Correlation Coefficient	.509**	.643**	1.000
		Sig. (2-tailed)	.000	.000	.
		N	197	197	197
Source: Research data, 2015					

Table 2: Informal management control systems and employees' performance

3.2.2. Informal Management Control Systems and Employees' Performance

The relationship between informal management control systems and employees' performance is also examined through the effect of informal MCS on the measures of employees' performance which are employees' efficiency and employees' effectiveness. In determining the association between informal MCS and employees' efficiency (hypothesis HO_3), the data shows a significant association between both variables at a 0.05 level of significance where rho = .672 and with a $p < 0.05$ value. This is also as the association between informal MCS and employees' effectiveness (hypothesis HO_4) reveals a significant association where rho = .509 and with a $p < 0.05$.

Therefore where the decision rule in the acceptance or rejection of all null bivariate hypothetical statements is a $P < 0.05 < P$ region, given that $P < 0.05$ implies a significant association hence a rejection of the null hypothesis and a $P > 0.05$ implies an insignificant association hence an acceptance of the null hypothesis, the null hypotheses is thus rejected in both instances (informal MCS/employees' efficiency) and (informal MCS/employees' effectiveness).

Variable		No. of indicators	Alpha coeff.
Management control systems	Formal MCS	6	.933
	Informal MCS	6	.941
Employee performance	Employee efficiency	4	.878
	Employee effectiveness	4	.971
Organizational culture		4	.882

Table 3: Cronbach reliability coefficients of the instruments
Source: Research data, 2015

The results of the tests on the hypotheses reveal significant associations in all four bivariate associations and thus a rejection of all four null bivariate associations given the stated decision rule based on a $P < 0.05 < P$ region. Therefore we restate that:

i. There is a significant relationship between formal management control systems and employees' efficiency
ii. There is a significant association between formal management control systems and employees' effectiveness
iii. There is a significant relationship between informal management control systems and employees' efficiency
iv. There is a significant association between informal management control systems and employees' effectiveness

3.3. Conclusions of the Study

In conclusion, this study finds that management control systems significantly influences employees' performance and that organizational culture significantly enhances the association between management control systems and employees' performance in the banks covered in the study. These assertions are based on the empirical evidence deduced from the analysis of the data (primary and secondary) generated in the study of the variables; as a result of which we affirm that:

i. Formal management control systems which are manifested through institutionalized and formally recognized regulations on behaviours and activities within the organization are necessary in achieving employees' effectiveness and efficiency given the emphasis on the coordination and control of actions and outcomes within the banks; hence it facilitates the optimal utilization and application of the organizations resources and materials while maintaining quality and performance standards.
ii. Informal management control systems which represent various informal but shared values, norms and practices which serve as control mechanisms and have been revealed to coordinate and also serve as a check on behaviours; is imperative in achieving employees' efficiency and effectiveness given its emphasis on practices which are considered acceptable or unacceptable and the consequences of such in terms of employees' performance standards and expectations in the banks.
iii. Organizational culture significantly moderates the relationship between management control systems and employees' performance in the studied banks, this is as the effect of practices and control mechanisms (formal and informal) are revealed to be significantly enhanced as a result of the cultural context of the organization.

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