

**MANAGEMENT CONTROL SYSTEM AND ORAGNISATIONAL
PERFORMANCE (A STUDY OF DATA SCIENCE NIGERIA LIMITED
LAGOS)**

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CERTIFICATION

This is to certify that this research titled Management Control System and Organisational Performance, A Study of Data Science Nigeria Limited Lagos. Was carried out by Isaiah Idorenyin John-Collins Under my Supervision in partial fulfilment of the condition for the award of B.Sc. in Business Administration, by Mountain Top University.

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DEDICATION

This research project is dedicated to the Almighty God for his abundant grace, protection and blessing for seeing me through my first degree journey in Mountain Top University.

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ABSTRACT

This study examined Management Control System and Organizational performance, using Data Science Nigeria Limited Lagos as a case. To accomplish the research objectives, the study adopted the survey research design while the convenience sampling technique was used to select ninety six (96) respondents as sample size for the study. Instrument of the study was self-developed questionnaire and copies were personally administered. Hypotheses were formulated to guide the study and data were analyzed using regression analysis by SPSS version 23.0.

The findings from the simple regression revealed that management control system has significant effect on employees' performance as well as revenue of the targeted firm. However, management control system does not significantly affect the efficiency and market share of the firm.

This study concluded that management control system is an important driver of organizational performance, particular, employees' performance and revenue. The following recommendations were made based on the findings of the study: Firms should employ management control system in order to enhance their level of effectiveness. Firms should employ management control system in order to improve their revenue. Firms should employ management control system in order to enhance the overall performance of the firm.

Keywords: Management Control System; Organizational Performance; Revenue; Market Share; Employees' Performance.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

MCS (Management Control Systems) has inspired a lot of interest in the field of study. It is believed to be one of the most important indicators of a company's long-term viability (Beuren, & Dal-Vesco, 2021). This is because MCS is the process by which managers ensure that resources are protected and used efficiently and effectively to help the company achieve its objectives. (Leo-Paul, Rounaghi, and Enayati). MCS (Management Control Systems) has sparked a lot of research attention. It is thought to be one of the most critical predictors of a company's survival (Beuren, & Dal-Vesco, 2021). This is due to the fact that MCS is the process by which managers guarantee that resources are secured and utilized efficiently and effectively to assist the organization in achieving its goals. (Leo-Paul, Rounaghi, & Enayati, 2021). MCS is a system that use both formal and informal structures to gather and analyze data in order to assess the performance of organizational resources, which in turn influences the organization's behavior in order to carry out its master plan. It is the application of a variety of approaches in companies to monitor and assess employee performance in relation to certain management objectives. Therefore, conventional management control system focuses on getting better operational efficiency (Pujiati, & Margianti, 2020).

Organizations strive toward enhancing their overall performance, as it tends to determine the sustainability of such corporate organizations. However, because operational excellence is no longer sufficient to provide long-term competitive advantage, management actions that foster employee collaboration and creativity in the development and discovery of new business prospects are becoming increasingly important. This is especially the case in the high-tech industries that are faced with the challenges of globalization and employee teams must combine efficient communication with creativity (Akroyd, & Kober, 2020). Organisations tend to apply control measures through a way that maximizes operational effectiveness

without limiting employee creativity. This work may be completed by utilizing diagnostic techniques to enhance operational efficiency and other management methods to offset the detrimental impacts on employee creativity. (Traxler, Schrack, & Greiling, 2020).

The importance of competitiveness cannot be overemphasized. Traditional efficiency is no longer adequate to establish a lasting competitive advantage in global sectors as competition heats up. They must be combined with strategies that cultivate collective entrepreneurship. That is, strategies that empower employees to discover and exploit new business opportunities. Organizations must properly combine four separate control systems in order to pursue such strategies: beliefs systems, interactive systems, diagnostic systems, and boundary systems. The beliefs system should be used to define a company's character and mission, as well as to provide standards for setting performance goals and accepting employee conduct in achieving those goals. Control measures are one of management's most essential responsibilities. The integrative system should be used to change the organization's guidelines in response to changing market situations, while the diagnostic and boundary systems should be utilized to establish criteria for increasing efficiency and innovation. This emphasizes the relevance of MCS to businesses (Appiah, Zhang, Majumder, & Monaheng, 2020).

1.2 Statement of the Problem

The main research question in this study is on the performance of organizations in Nigeria from the standpoint of management control (MCS). MCS has been examined and how it affects various performance metrics (Beuren, & Dal-Vesco, 2021; Leo-Paul, Rounaghi, & Enayati, 2021; Appiah, Zhang, Majumder, & Monaheng, 2020; Appiah, Zhang, Majumder, & Monaheng, 2020; Appiah, Zhang, Majumder, & Monaheng, 2020; Appia, Traxler, Schrack, & Greiling, 2020; Akroyd&Kober, 2020; Pujiati, & Margianti, 2020; Amir, Rehman, & Khan, 2020; Carraro, Battisti, & Brito, 2020; Gong, & Subramaniam, 2020; Lill, Wald, & Munck, 2020; Sardi, Sorano, Garengo, & Ferraris, 2020; Umans, Smith, Andersson, & Planken, 2020), with diverse findings.

Some scholars (Pujiati, & Margianti, 2020; Amir, Rehman, & Khan, 2020; Gong, & Subramaniam, 2020; Carraro, Battisti, & Brito, 2020) established the relationship between MCS and organisational performance. Other scholars (Beuren, & Dal-

Vesco, 2021) found that MCS elements do not significantly affect organisational performance.

Review of extant literature reveal that MCS seems not to have attracted sufficient research interest from Sub-Saharan Africa, particularly from Nigeria. Furthermore, research findings on the subject matter are inconclusive. This is because, some scholars found that MCS significantly affect organisations' performance while others found otherwise. In addressing this research gap, this study evaluates the effect of MCS on organizational performance from Nigeria's perspective, using Data Science Nigeria Limited as the case study.

1.3 Objectives of the Study

The study's main purpose is to look at the effect of management control systems on organizational performance, with specific objectives such as:

1. Examine the impact of the management control system on the effectiveness of the organization.
2. Determine the influence of the management control system on the performance of the organization's workers.
3. Determine how the management control system affects the organization's revenue.
4. Consider how the management control system affects the company's market share.

1.4 Research Questions

In respect to the research objective, the study will seek answers to the general question of how management control system will affect organisational performance in Nigeria. The specific questions are:

- i. What effect does a management control system have on an organization's effectiveness?
- ii. What effect does the management control system have on the organization's employees' performance?
- iii. What effect does the management control system have on revenue of the organization?

- iv. How does the management control system affect the market share of the organization?

1.5 Statement of Hypotheses

In respect to the research questions, the following hypotheses will be tested:

Ho1: The efficacy of an organization is unaffected by the management control system.

Ho2: The management control system has no discernible impact on the organization's employees' performance.

Ho3: The organization's revenue is unaffected by the management control system.

Ho4: Management control system has no significant effect on the market share of the organization.

1.6 Significance of the Study

It is believed that this research work will be significant in the following ways:

- a. It will assist in recognizing the necessity of a management control system in the workplace.
- b. It will help an organization's management to determine the role of the management control system in achieving their goals.
- c. The study will encourage the use of an effective management control system in the workplace.
- d. Other researchers looking for similar information might use the study as a resource.

1.7 Scope of the Study

The scope of this study will cover management control system in Data Science Nigeria Limited, Ikorodu Road, Ilupeju, Lagos. The employees of Data Science Nigeria Limited will constitute the study respondents.

1.8 Definition of Terms

Management: It is defined as a method of creating and sustaining settings in which individuals working in groups achieve certain goals and objectives. It's also the process of achieving an organization's purpose by utilizing the four primary management functions of planning, organizing, leading, and controlling. (Umans, Smith, Andersson & Planken, 2020).

Control: It aimed at regulating organizational activities, standards and goals. Managers need to monitors ongoing activities compare the results with expected standards or progress towards goals and corrective action as needed (Umans, Smith, Andersson & Planken, 2020).

System: It is defined as a set of detailed method, procedure, and routine created to fulfill a specific activity, perform a duty, or solve a problem (Malmie, 2005).

Management Control System (MCS) Is a system that provides managers with relevant information to help them do their tasks (Lin, Athe, Rouxelin, Avramova, Gupta, Youngblood & Dinh, 2021).**Organization:** An organization is a group of people bound together to provide union of action for achievement of a predetermined objective. It may be thought of as a method of coordinating individual efforts toward a shared goal (Bloom, 2011).

Data Science Nigeria Limited is a company that specializes in information technology. The Data Sciences Nigeria Limited (DSNL) is a Nigerian worldwide information technology business that offers hardware, software, and networking services to meet a variety of computer demands.

CHAPTER TWO

LITERATURE REVIEW

This chapter focuses on the review of related literature on the subject matter. The outline of related literature will be discussed based on the following sub-headings:

The concept of management control system, importance of management control system, influence of management control system, the position of management control system as a medium of achieving organizational objectives, the purpose of management control system, theoretical framework for management control and empirical Review.

2.0 Conceptual Review

2.1 The Concept of Management Control System

The management control system (MCS) is a procedure by which managers ensure that resources are obtained and used effectively in the accomplishment of the organization. It collects and uses data to evaluate the performance of organizational resources, which will eventually influence organizational behaviors for the implementation of organizational strategies. This study will look at MCS topics including transaction costs, economics, and transfer pricing, as well as MCS tools and techniques like budgeting as a strong control mechanism in organizations, business performance, measurement systems, and the balance scorecard with its application concerns (Pujati, & Margianti, 2020). The Management Control System (MCS) is a system that provides managers with valuable information to help them carry out their responsibilities. This data aids the organization's performance (Umans, Smith, Andersson & Planken, 2020). Anthony (1965) was the first to describe MCS in his research. According to him, the management control system is separate from strategic planning and operational control. Management control (MC) is described in a variety of ways, including as a set of tools and processes that affect actors' actions inside an organization in order to achieve organizational goals (Pujati, & Margianti, 2020). According to Malmie. (2005), a management control system is made up of systems and devices that managers use to guarantee that their

employees' actions and decisions are in line with the organization's plans and objectives through the use of an exclusive decision support system. He stated that because MCS is a holistic system that must analyze an organization from all angles, it is impossible to regulate an organization's action behavior from a management or accounting standpoint. External changes must be considered by a well-organized MCS. In this process, information technology (IT) plays a critical role. We can have complete and extensive system for all organization. Indeed, every organization needs their own system which is unique for them and it adjustable with structure and strategy.

The Management Control System (MCS) is a set of approaches and procedures that companies employ to achieve their objectives. Management control systems assist in motivating employees, integrating them, assisting in decision-making, communicating objectives, providing feedback, and so on. The most essential subcategories of management control (MC) may be subdivided. The first category involves out control or results control, in which specific outcomes are measured, monitored and compared against expectation. This will allow the appropriate processes to be carried out as and when required. Administrative controls or action controls, which comprise written regulations, standard procedures and manuals, as well as compliance monitoring, are also included in this category. Behavior controls, personnel controls, and contracts fall under the second group. This category includes value and norm restrictions, as well as group interaction to keep them in place. Work design and allocation, as well as observation of staff's work habits, selection and placement of personnel with the appropriate skill and attitude. These two categories are not conflicting and may complement and reinforce each other in an efficient management control system (Cunningham, 1992), in addition, management control system and management accounting is associated with output or administrative controls because of the emphasis on measurements and outputs especially in the budgeting technique (Lin, Athe, Rouxelin, Avramova, Gupta, Youngblood, & Dinh, 2021).

2.1.2 Importance of Management Control Systems

In today's changing corporate world, management controls are an essential component of management. A wide range of instruments and procedures are used in management controls. The need for management control enables companies to measure the extent to which goals are achieved, detected deviations in performance for which corrective action needs to be taken. In addition, management controls help in ensure efficient and effective use of resources in an organization.

The primary goals of management control systems are to offer valuable information for organizational planning, assessment, and decision-making. Management control systems, according to Simon (1995), are formal information-based procedures and routines used by management to measure and change the structure of organizational activity. These procedures and routines include a wide range of tools and mechanisms aimed at ensuring that policy and budgetary decisions are implemented correctly, resources are allocated appropriately, maladministration, waste, and fraud are eliminated (or at least minimized), and timely information is maintained, obtained, and used for decision-making. These controls are meant to assist the company in motivating workers to make sound judgments and take appropriate actions in the organization's best interests. (Chow, Shield, & Wu, 1990).

In recent time's management control system have been recognized as an important management tool supporting the organization, organizational learning and innovation. The central motive of management controls involves ensuring an organization accomplish its objectives (Otley, 2003). Management control systems, therefore, can be considered as a management operation that connects operational control and strategic planning (Otley, Broadbent and Berry, 1995). Organizations are likely to face difficult problems in today's business climate as a result of changes in the global economy, technological advancements, the worldwide nature of competitiveness, and the increased diffusion of information across the globe.

(Drunker, 1997). The proficiency of management to anticipate and successful respond to opportunities and threats on account of change has become critical for organizational success and survival (Abernethy, & Brownell, 1999).

Management accounting systems, as well as the information derived from them, are essential for gaining a competitive advantage in today's competitive market (Chenhall, & Langfield-Smith, 1998). As a result, in companies experiencing change, management control systems have become crucial. Furthermore, a large number of scholars (Argyis, 1990; Dent, 1990; Chenhall, 2003) have established a solid theoretical foundation for the strategic role in organizational reorganization.

In his results, Ekanayake (2004) characterized management controls as the structured element of management, citing "agency theory, national culture, and management control system." It is the official vehicle through which management procedures are carried out in order to achieve company objectives. Because employees do not always give their best efforts in achieving organizational objectives, management control system are necessary to align the goals the employees or subordinates (agent), with that of the company (principal).

2.1.3 Management Control Systems and Organizational Performance

Bloom (2011) looked at the impact of management control system techniques on firms in India's textile sector. The study, which took the form of an experiment, chose major multi-plant Indian textile companies and separated their plants into treatment and control groups at random. A big international consulting company provided 10 months of comprehensive management assistance to the plants in the treatment group. In the first month, the consulting company identified 38 operational procedures that might be improved.

Plants in the control group had just one month of diagnostic consultation, which was followed by four months of intense assistance for implementing these suggestions. The treatment group's plants' productivity and annual profitability increased, demonstrating the positive effects of management control practices on company performance. In addition, the researchers also reported a transfer of expertise from the plants which participated in the experiment to other plants within the selected companies Lovstal, & Jontoft, (2017) indicate that the first management control system deployed by companies may be divided into four distinct types based on the objective of its introduction. The four MCS categories are namely "Basic MCS", such as budgets pricing and inventory system, "Cost MCS" whose major objective are on increasing operational efficiencies, reducing cost and establishing

financial and internal controls; "Revenue MCS" which are focused on gathering non-financial information and responding to customers; and finally, "Risk MCS" which are a set of procedures introduced to avoid risk and guide asset integrity. Sandino (2004) argues that which "Basic MCS" is contingent on the basic needs of the company, the type of strategy by which it adopts and its organizational pattern. It is hypothesized that firms adopting differentiation strategies applies revenue strategies with an emphasis on sales productivity controls and marketing database, whilst decentralized firms and firms offering a more divers assortment of products tend to place more attention on risk MCS.

2.1.4 The Role of Management Control System and Organizational Performance

A firm must create the information essential to design and implement its organizational strategies utilizing management control systems in order to achieve organizational objectives and retain a competitive position. The relationship between an organization's aims and objectives and the operational actions carried out by the organization is known as strategy. In today's global economy, companies must be certain that such a relationship exists. The art of producing value is what strategy is defined as. It guarantees that a company's management have intellectual frameworks, conceptual models, and guiding concepts in place to discover chances to provide value to consumers while also delivering value at a profit. In this sense, strategy is the process by which a firm defines its business and connects the only two resources that count in today's economy: relationships and knowledge, or an organization's competency and consumers. The realization of a plan necessitates consideration of many managerial horizons: The first is the horizon strategy, which establishes long-term goals and objectives (15-10 years) as a result of these complex strategic plans. The second is the financial horizon, which uses budgets and operational plans to put stated goals and objectives into effect over the medium period. The operational perspective, on the other hand, develops, implements, pursues, and analyzes action plans. Within each horizon, management control reacts with a unique instrument on the controlling process and at every level in the decision-making process.

Managers can use management control systems (MCS) to conduct strategic analysis on issues such as determining core competencies and organizational

constraints from a cost-benefit standpoint, as well as evaluating the positive and negative financial and non-financial factors of strategic and operational plans. Within companies, management control systems that are centered on control and subsequent improvement have dominated and continue to dominate performance assessment (Malek, Sarin, & Jaworski, 2018). Accountants with a better understanding of control system design, connecting control systems with business strategy (which has been addressed to some extent by proponents of strategic management accounting), and focusing on the external environment within which the business operates could achieve performance measurement that goes beyond the boundaries of traditional management accounting.

2.1.5 The Functions of Management Control System

What does management control entail, and what are its goals, according to Francoise and Bloom (2011)? To comprehend this concept, we must use a broad definition of "control" such as that given in Oxford English. Thesaurus (2009) ""to retain authority or influence over, to determine, to command" "to ascertain the conduct or monitor the functioning of, to maintain authority or influence over - to regulate" To regulate one's sentiments and emotions by repressing or suppressing one's passions or emotions." Controlling one's respiration, air traffic control, and so on are some tangible instances of the word "control." In other words, it incorporates the concept of an agent's purposeful action in order to achieve desired results.

Control is the polar opposite of chance, yet it is also incompatible with an over-reliance on external forces. It has something to do with command and control. By analogy, management control can be thought of as an approach that enables a company to achieve its desired results (measured in terms of performance) by taking action to achieve those results and managing the risk posed by both external (mostly related to competitors, market, and political or economic context) and internal (organizational) difficulties To put it another way, management control is the process through which a company establishes performance goals and tries to meet them as effectively as feasible over time. It is a way for controlling a company's performance. Management control is an approach that is pursued over time to put it another way, management control is the process through which a company establishes performance goals and tries to meet them as effectively as feasible over

time. It is a way for controlling a company's performance. As a result, the method is seen as progressive, which is why we refer to the control process.

Because we would be acting "after the event," control cannot be reduced to a simple exercise of "verification." In this instance, the scope of control would be limited to responses rather than completely effective action because the decisions and acts have already been done. It is critical to plan, organize, conduct stimulations, and predict the repercussions of an activity in order to manage the attainment of desired goals and results. The two major functions of management control are planning and monitoring.

2.1.6 Planning

As we've seen, the planning phase's primary purpose is to prepare for action. First and foremost, planning entails the establishment of objectives; the term "objective" encompasses two concepts (Bloom, 2011): a. The outcome or result desired, or a specific type of performance. Is the company trying to raise its profitability? To promote the capacity of its activities? To decrease its debt load? It is pursuing all of these goals at a specific time? Other types of goals.

b. The desired level of performance. Are they aiming for a 10% or 20% profit margin if the company's objective performance is in terms of profitability? Are they attempting to grow their company volume in order to become the market leader, or are they attempting to preserve their existing market share? Is it a goal to cut structural costs?

The primary goal of planning is to figure out what you want to achieve (for examples, a 20 percent increase in sales). The second function of planning is to anticipate how the firm will achieve these goals. Before launching into the action stage per second, it's critical to set in place a critical system. Planning also entails deciding on the methods and means to be used, such as the action plans to be implemented and the identification and mobilization of the resources that will be required (financial, human and material resources, etc.). Establishing a road leading to the intended goal is what "controlling" the target implies (s). Setting milestones along the space-time corridor that goes from the current state to the long-term goal, in other words, breaking it down into smaller periods and generating intermediate

phases, accomplishes this. The master plan is aided in its endeavor by two major planning tools:

1. The operational plan, which changes the objectives to mid-term plan, generally on a three-year time frame.
2. The budget, which transcribe them to an even shorter time horizon, usually one year.

2.1.7 Monitoring and Analysis of Results

The main goal of planning is to anticipate as much as possible any potential obstacles to achieving objectives by appropriately defining targets, creating cohesive action plans, and allocating the required resources. Even yet, it's possible that the anticipated objectives won't be achieved, especially if the action plans aren't carried out correctly or if unforeseen circumstances occur. This is required in order to keep track of the outcomes. This is the control process's downstream phase. The goal of monitoring isn't just to "observe" whether or not goals have been met. It is an important aspect of inspecting the achievement of objectives: it is not done at the conclusion of action plans, which provide the management the opportunity to intervene "mid-stream" if the ultimate outcome looks to be jeopardized. As a result, the "monitoring" of outcomes is preceded by the tracking of results progress (Davila, & Ditillo, 2017).

Theoretical Review

2.2.1 Theory of Management Control System

Management control theory has long been an endeavor to define what it entails. What instruments were to be included in the area of management control, in other words? (Ganglionic, & Bedeian, 1974). Anthony's (1988) well know management control frameworks aimed at expanding the scope of manage control and the ways of implementing it effectively with right behavior. This tendency to enlarge the element to be taken into consideration has been pursued. For instance, Flanholt's (1985) argued that organizational structure, organizational culture and external environment are important to understand management control issues. These steps were necessary, in particular in order to have a broader view of control to allow

for useful studies on interaction between traditional accounting tools and other areas. But all this leads to a general definition of control on the side and descriptions of management, control tools or procedures on the other, with no "theory" to analyze these tools.

As a result, while trying to address the operational question of choosing or designing a suitable control system, this sort of framework isn't very useful. Sardi, Sorano, Garengo, & Ferraris (2020) advocates that the systems for managing performance must answer five questions.

1. The organization's objectives and their measurement
2. The strategies and plans, their implementation and the measurement of the performance of this implementation.
3. The setting of objectives.
4. The compensation.
5. The flow of information to enable learning.

Though Otley (1999) claims that his goal is to develop a more complete framework than previous ones, his approach also open the path to a framework build on a more problematic view of control. As he mentioned, his framework is not normative or descriptive. It aims at evaluating actual or proposed system. This framework can be applied why use to formal control tools as well as others.

2.2.2 Resource-Based Theory (RBT)

This work draws on the principles of Resource Based View (RBV) and the Dynamic Capabilities (DC) literature (Wernerfelt, 1984; Barney, 1991; Day 1994; Teece 1997; & Penrose 1995). The RBV of firms was originally developed with the field of strategic management with the aim of explaining the reasons why firms obtain different results (Wernerfelt, 1984; Barney, 1991) and how firms achieve sustainable competitive advantages.

RBV is based on the idea that competitiveness is a function of the strength, exploitation, and attachment of specific internal resources and capabilities controlled by the firm (Lengnick-Hall & Wolff 1999). It sees firms as a collection of heterogeneously distributed resources with resource differences that persist over time (Barney, S 2001). To put it another way, resources are partially connected to the firm, and the sources of long-term competitive advantage are unique and

idiosyncratic resources (rare, valuable, imperfectly imitable, and non-replaceable or substitutable) that are difficult to reproduce (Wernerfelt, 1984; Barney 1991). Although in words of Porter, competitive advantage depends on firms' ability to position and differentiate themselves in their industry (Porter 1980), some research supports the idea that firm-level resources and competencies, rather than industry factors, are the major drivers of business success (Hoskisson, 1999; Barney 1991). It is worth mentioning that resources do not generate rents per se, but rather than the function of the way in which they are used (Penrose, 1995). Because capabilities are organizational procedures and routines to reconfigure, integrate gain and release resources, and even generate market change, they are a connection between resources and their deployment (Grant, 1996; Eisenhard, & Jeffrey, 2000).

Firms must give special attention to identifying, developing, preserving, and exploiting those resources and competencies that enable the development of a sustainable competitive advantage, according to RBV principles (Santos, & Blesa 2005). The most recognized and researched organizational strategic capabilities are: entrepreneurship, innovativeness, market orientation, and organizational learning (Covin, & Slevin, 1991; Lumpkin, & Dess, 1996; Ripollés, & Blesa 2005; Henri 2006a; Henri 2010). For a variety of reasons, we shall concentrate on the capabilities of entrepreneurial and learning orientation in this study. Although the positive effect of market orientation on results has been extensively researched (Narver, & Slater 1990), other studies have cast doubt on this effect, pointing to a slew of market orientation restrictions. Therefore, learning processes may be critical in creating competitive advantages in the firm (Baker, & Sinkula, 1999). Also, the studied characteristics of innovativeness and the classical elements of entrepreneurship, among others, are included to some extent in the construct known as entrepreneurial orientation. Business literature supports that learning (Widener, 2007) and entrepreneurial orientations (Ripollés, & Blesa 2005) are positively associated with performance.

2.2.3 Learning Orientation Theory (LO)

By enhancing a firm's information processing operations at a faster pace than competitors (Baker, & Sinkula 1999), LO is regarded a significant facilitator of competitive advantage. However, it is required to have regularly updated information (Simons, 1987). The evolution of ideas, knowledge, and relationships between past and future acts was characterized as LO (Fiol, & Lyles, 1985). According to certain research, high-performing companies rely on information given by frequently updated formal control systems to promote organizational learning (Simons 1987), and MCS have a substantial positive influence on employee perceptions of their ability to learn (Yuan, & Baker, 2008). The use of MCS supports a holistic view at all the strategic processes, resulting in organizational learning (Slater, & Narver, 1995; Speckbacher, 2003) through the operationalization of the four steps of the organizational learning process (Slater, & Narver 1995).

2.3 Empirical Review

An overview of the literature on management control systems (MCS) and the intellectual capital accounting method in logistics, as well as how these concepts relate to corporate performance sustainability, was presented by Leo-Paul, Rounaghi, and Enayati (2021). In the subject of quality management, the usage of a management control system has been proven to be beneficial in clarifying what adjustments are required to maintain high quality levels. The intellectual capital accounting methodology is another important method for evaluating the performance of various companies' resources such as intangible assets. Intellectual capital is an intangible asset that provides value to business units and is a key component of a company's competitive edge.

Focus and attention on intellectual capitals in organizations and companies is one of the most important segments in the value chain in the direction of value creation, and measurement and correct disclosure of intellectual capital make managers and stakeholders successful in operating the company. The relationship between the two components of management control systems (MCSs) (performance measurement systems (PMSs) and socialization processes) and the four dimensions of cooperation theory (information sharing, problem-solving, adaptability to change, and power limitation) is examined by Beuren and Dal-Vesco (2021), as well as how

this translates into performance in strategic supply relationships (SSRs). Mahama (2006) performed a survey to explore the theoretical model in the empirical sector.

The sample consisted of 75 surveys and the population studied was made up of service station dealers associated with a union in southern Brazil. When the direct impacts of the two elements of management control systems (PMS and socialization processes) are considered, the structural equation reveals that they have no impact on performance. However, when it is considered in conjunction with cooperation, the results show that information sharing and problem-solving lead to improved performance in SSR contracts.

Pujiati and Margianti (2020) looked at the influence of management control systems on business unit strategy and performance. The management control system includes the belief system, boundary system, diagnostic control system, and interactive control system. The importance and influence of the management control system have been highlighted in previous research investigations. A meta-analysis strategy was used in this investigation. Meta-analysis is the evaluation of a large number of studies that have produced similar conclusions.

As the study's unit segment of analysis, written documents on management control system research in the form of journal articles and research reports were chosen expressly for their compatibility with the research subject. Data analysis used is quantitative data analysis with percentage and qualitative data analysis for descriptive analysis result data on 25 research related to management control systems. The findings of a meta-analysis based on research objectives, research variables used, population and sample size of the study, data collection techniques, and analysis tools show that management control system levers of control approach can help achieve strategy and have an impact on business unit performance improvement.

Khan, Amir, and Rehman (2020) the impact of top management commitment on firm performance was investigated using legitimacy theory and the mediating function of environmental management accounting and environmental management control system. Questionnaires were used to obtain survey-based data from Pakistani manufacturing businesses that were certified to ISO 14001 standards. Using SPSS and AMOS, path analysis was performed on the data of 304 respondents using structural equation modelling to answer the study hypotheses. The outcomes of the

study demonstrate that senior management commitment has a positive and direct influence on an organization's environmental performance.

Furthermore, environmental management accounting and control systems have a significant role in mediating the link between top management commitment and environmental performance. The researcher first built and tested the study's theoretical model in Pakistan. In practice, the research findings show how managers in Pakistan may use environmental management accounting and environmental management control system tools and devotion to enhance their businesses' environmental performance. Gong and Subramaniam (2020) investigated the importance of organizational control components in the link between school leadership styles and school performance in the United States of America, especially performance-oriented risk management (RM) culture and the usage of management control systems (MCS). Based on survey answers from 106 Victorian secondary school principals, the study finds that performance-oriented RM culture and permitting use of MCS play important mediation roles in the leadership style and school performance relationship. Private schools are also more likely than public schools to adopt a performance-oriented RM culture, according to the data.

The findings add to the body of knowledge in organizational management and accounting by establishing a relationship between leadership style, organizational controls, and organizational performance in a school setting. The findings of the study have ramifications for school governance practices as well. Umans, Smith, Andersson, and Planken (2020) investigated how senior management teams' shared leadership is connected to organizational ambidexterity in public-sector businesses, and how this relationship is beneficial to the management control system, both experimentally and empirically. Using a sample of 94 Swedish municipal housing companies, the study found that shared leadership was associated with organizational ambidexterity in public-sector organizations. Additionally, expanding the use of current public management control systems based on integrated reward and performance controls aids in the positive maintenance of this connection.

According to the study, traditional public management control systems that integrate planning and administrative controls do not govern the link between organizational ambidexterity and shared leadership among senior management teams. According to the findings, sharing leadership across senior management teams in municipal corporations might result in a more fair resource allocation.

Managers in the public sector might look at deploying new public management-inspired management control systems and de-emphasizing previous ones to achieve this balance more effectively.

According to Sardi, Sorano, Garengo, and Ferraris, research on performance measurement and HRM showed the main elements that constitute an advanced performance measurement and management system in SMEs (2020). Using a multiple-case study technique, the paper investigates four European SMEs in depth. Empirical data was gathered through interviews, business papers, and first-hand observations. The data was then analysed using within and cross-case analysis. In the design of organizational performance measurement and management systems in SMEs, HRM emerges as critical in supporting the improvement of the maturity of performance measurement and the improvement of performance management. According to the findings, This research develops three conceptual propositions that highlight the fundamental aspects that typify sophisticated performance measurement and management systems in SMEs using a framework based on relevant literature. The study proposes a conceptual framework that can be used to empirically evaluate the function of HRM in building performance measurement and management systems in SMEs, and it lays the groundwork for future research in this area. HRM is highlighted as a key driver in the development of organizational performance assessment and management systems in this study. It also offers some critical features that such a system should possess in order to be effective in the target businesses.

Akroyd, & Kober, (2020) through a theoretical lens called as imprinting, researchers want to better understand the impact of founders on the design and use of management control systems (MCS). According to organizational literature, founders are a source of imprinting since their unique background impacts the blueprint for their firm, which can alter organizational design and development patterns. The authors look at the case of an early-stage, growth-oriented manufacturing company formed by entrepreneurs who followed a commitment roadmap (one of five possible blueprints). Founders with a commitment blueprint strive to create a workplace where employees have a strong emotional relationship to one another and the company, and are enthusiastic about the company's mission.

The study looked at how the commitment blueprint of the founders effects the design and utilization of MCS. The findings show that a founder's commitment

blueprint is reflected in the design and use of cultural controls, as well as employee selection, to create a workplace that fosters an intense emotional attachment and identification similar to that of a family, with an organizational culture that is committed and passionate about the firm. The findings show that managers' design and use of personnel controls, results controls, action controls, penalties, and informal controls support and reinforce a reliance on cultural controls and employee selection, despite the fact that these controls have previously been shown to be central components of a commitment blueprint. The study also discovered a reluctance to impose bureaucratic controls, which are thought to have a negative impact on corporate culture.

Munck, Lill, and Wald (2020) a detailed review of the literature on management control of innovation activities was undertaken to synthesize the current body of knowledge. The study uses a systematic review technique to examine 79 publications on management control for innovation activities from 1959 to 2019 and inductively develop a multi-dimensional framework.

The review of current studies adds to the debate over whether management control systems are harmful or beneficial to innovation, indicating that the repressive character of control is due to the design of the management control system in issue, rather than being inherent in control. The multi-dimensional framework links and combines previous research, summarizing the present state of knowledge in the subject. In addition, the framework may help practitioners evaluate context factors and the impacts of management control system design in a methodical way, as well as pointing to future research prospects. Carraro, Battisti, & Brito (2020) identified how start-ups use management control practices under an innovative approach. Six workshops involving 91 entrepreneurs were held to collect data. According to the findings, start-ups deploy a large number of controls in areas such as customer management, performance, staff, information systems, and risk management.

Furthermore, evidence was shown that the usage of management control tools has become a priority for businesses seeking to overcome the problems posed by the large number of unknowns confronting start-ups. For this inquiry, the survey research design was used as the approach. This research method was chosen because of its capacity to reach out to individual respondents and its cross-sectional approach to gathering information from the general public. When data is pulled from individual replies, it gives important information. The practical consequences

demonstrate that control techniques can be formal or informal, depending on the needs of the company.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter focuses on the research design and methodology adopted to carry out the study. It consists of research design, population of the study, samples, sampling technique, instrumentation and plans for data analysis.

3.1 Research design

For this inquiry, the survey research design was used as the approach. This research method was chosen because it allows the researcher to contact individual respondents and because it takes a cross-sectional approach to gathering information from the general public. It provides useful information when data is extracted from the individual responses.

3.2 Population of the study

The study's participants were the 224 employees of Data Science Nigeria Limited in Ilupeju, Lagos.

3.3 Sampling technique

The sample size of ninety-six (96) respondents was determined using the convenience sampling technique. This sample method was chosen since it is both time and cost effective. It also allows the researcher to contact potential responders.

3.4 Sample Size Determination

The researcher employed Taro Yamane sample size determination technique to arrive at a sample size of 96.

$$n = \frac{N}{1 + N(e)^2}$$

n= sample size

N= Population size

e= Margin of error 5% = 0.05

SOLUTION

$$n=224$$

$$1+224(0.05)^2$$

$$n=1+224(0.0025)$$

$$n=1+2.25$$

$$n=3.25$$

$$\frac{224}{2.33}$$

$$2.33$$

$$=96$$

Table 3.1: Sample Size

S/N	Department	Number of Respondent	Percentage (%)
1	Administrative unit	55	40
2	Accounting unit	16	30
s3	Marketing unit	25	30
	Total	96	100

Source: 2021 field survey

3.5 Instrument for data collection

The research instrument for this study was a self-developed questionnaire which was in two parts. Because it is the most commonly used method of survey research. The first portion concentrated on the demographic information supplied by the respondents, while the second section focused on questions for which a response was required in order to meet the study's objectives.

3.6 Sources of data

Data used for the study was also obtained from secondary sources. Secondary sources were obtained from existing materials such as textbooks, journals, articles, and unpublished research works.

3.7 Method of data collection

The researcher will use the simple percentage in analysing the demographic data collected for this study. Furthermore, regression analysis will be used in analysis the data. This is to address the research hypotheses.

3.8 Method of Data Analysis

The study included both descriptive and inferential statistics. SPSS version 23.0 and table and representation analysis were used to accomplish this.

3.9 Validity of Instrument

The study's validity was determined by the project supervisor carefully evaluating the questionnaire questions to ensure that the items in the instruments were appropriate for the research questions and the study's purpose. I provided accurate test responses based on their relevance to the research questions and the study's purpose. The instrument's capacity to measure the items that should be measured was improved as a result of this.

3.10 Reliability of Instrument

The instrument's dependability was demonstrated in a pilot study. To evaluate the instrument's reliability, a pre-test technique was employed, with (50) fifty respondents randomly selected and used to determine the instrument's reliability. After a week had elapsed since the first time they were given the instrument, they were given it again.

3.11 Ethical consideration

When doing a research study, there are some restrictions. As a result, it's critical to remember the dos and don'ts of any research project. (Rubin & Babbie, 2009). The most important thing to remember when conducting a study is to keep

the information supplied by the participants as private as possible. It is critical to gain the respondent's trust so that they will not be hesitant to share sensitive information. The researcher saved all of the respondents' responses and did not share them with anybody else. It was also kept in mind to use standard official language so that the questionnaire is exact and easy to read for everyone. When questioned about their experience (a range was given so they felt comfortable sharing), as well as religion or ethnic group, no personal information was requested.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATIONS

4.0 Introduction

This chapter deals with the information gathered in the field. The data is displayed and analysed once it has been processed. Data analysis is regarded as crucial and is the most important component of any research project. This chapter is geared towards strategic management process and small and medium enterprises, which is the main aim of achieving all the research objectives. This will be carried out using the chi-square analysis with the help of Statistical Package for Social Sciences (SPSS 23.0).

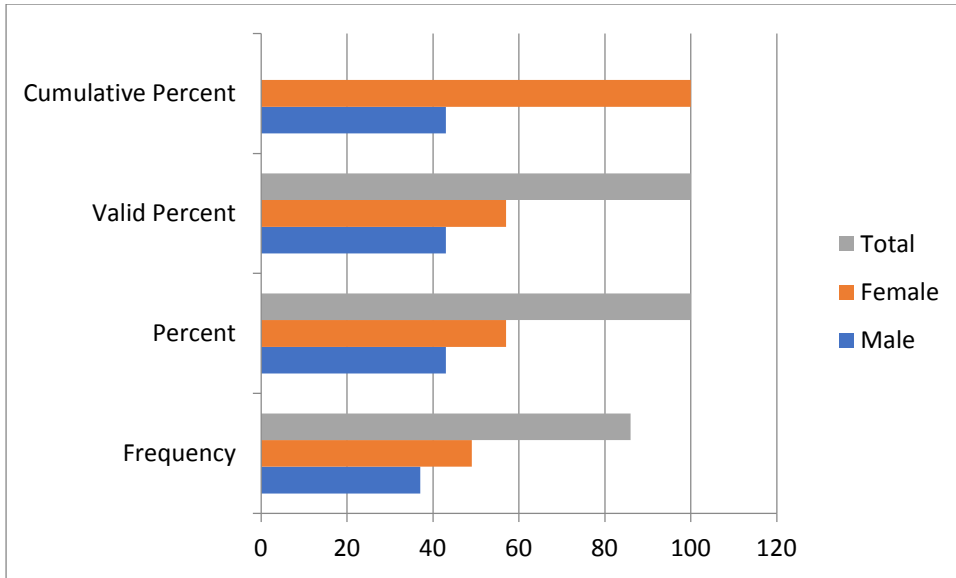
4.1 Analysis of Demographic Data Collected

Only 89 of the 96 questionnaires given were returned, with three remaining unanswered, resulting in an 86-person sample frame. The descriptive statistics that yielded the following outcomes are given in the tables below. The following demographic characteristics of the population were discovered as a result of the analysis:

Table 1: Gender

	Frequency	Percent	Percentage that is valid	Total Percentage
Valid Male	37	43.0	43.0	43.0
Female	49	57.0	57.0	100.0
Total	86	100.0	100.0	

(Source: Field Survey, 2021)



When X is compared to male, which is 37(43%), the data shows that females account for 49 out of the total 86 responses, or 57.0%. It can be concluded that women are more active now than they were previously.

Table 2:Age

	Frequency	Percent	Percentage that is valid	Total Percentage
Valid Below 20 years	12	14.0	14.0	14.0
21 - 40 years	50	58.1	58.1	72.1
41 years and above	24	27.9	27.9	100.0
Total	86	100.0	100.0	

(Source: Field Survey, 2021)

The data above shows that 50 (58.1%) of the total population are between the age bracket 21-40, it is discovered that these are the vibrant, active and most productive segment of a state population.

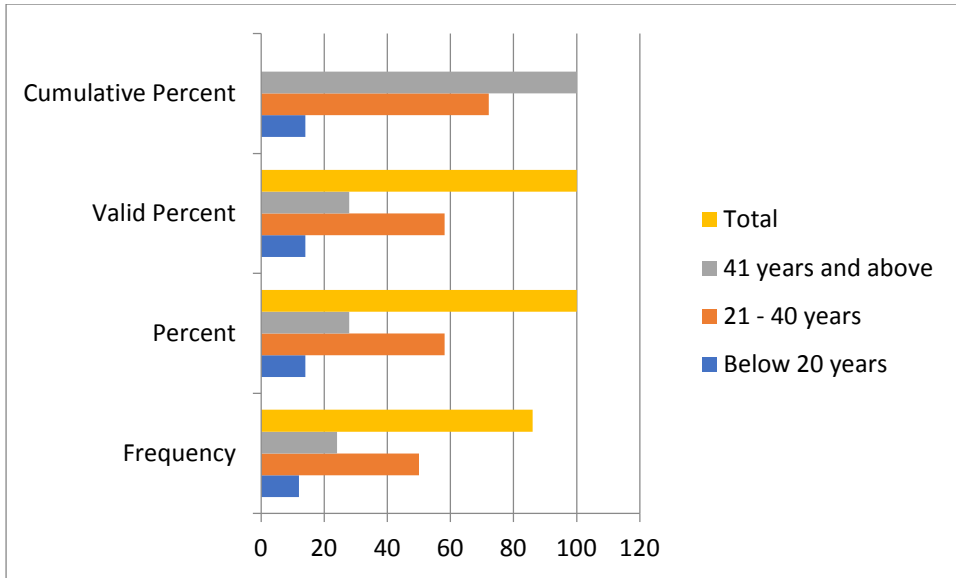
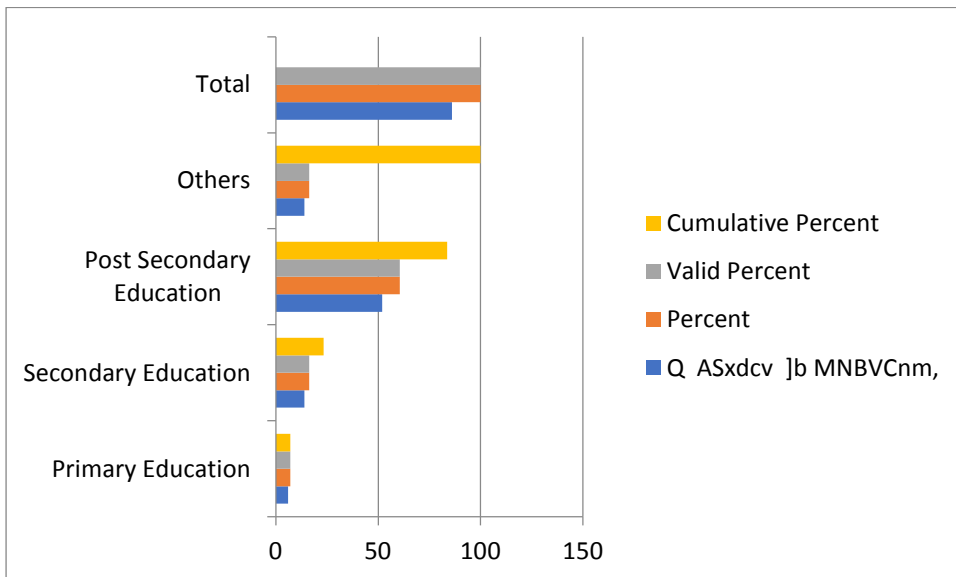


Table 3: Educational Qualification

	nm, MNBVC	Percent	Valid Percent	Cumulative Percent
Valid Primary Education	6	7.0	7.0	7.0
Secondary Education	14	16.3	16.3	23.3
Post Secondary Education	52	60.5	60.5	83.7
Others	14	16.3	16.3	100.0
Total	86	100.0	100.0	

(Source: Field Survey, 2021)

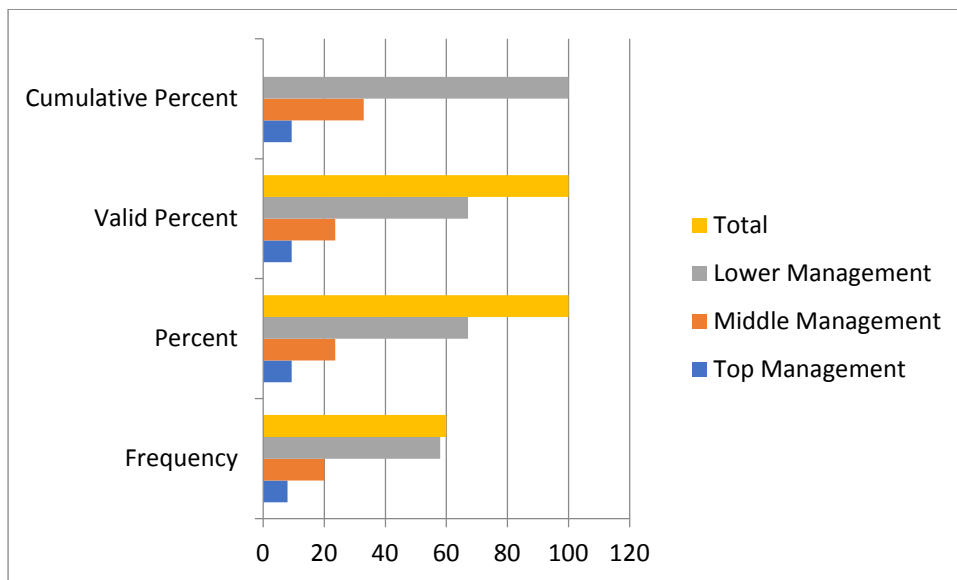


According to the questionnaire replies, the majority of the respondents are educated; in fact, 52 (60.5 percent) have either a B.Sc. or an HND, while ND and M.SC, Ph.D. had both 14 respondents (16.3 percent).

Table 4: Cadre of Management

	Frequency	Percent	Percentage that is valid	Total Percentage
Valid Top Management	8	9.3	9.3	9.3
Middle Management	20	23.6	23.6	32.9
Lower Management	58	67.1	67.1	100.0
Total	86	100.0	100.0	

(Source: Field Survey, 2021)

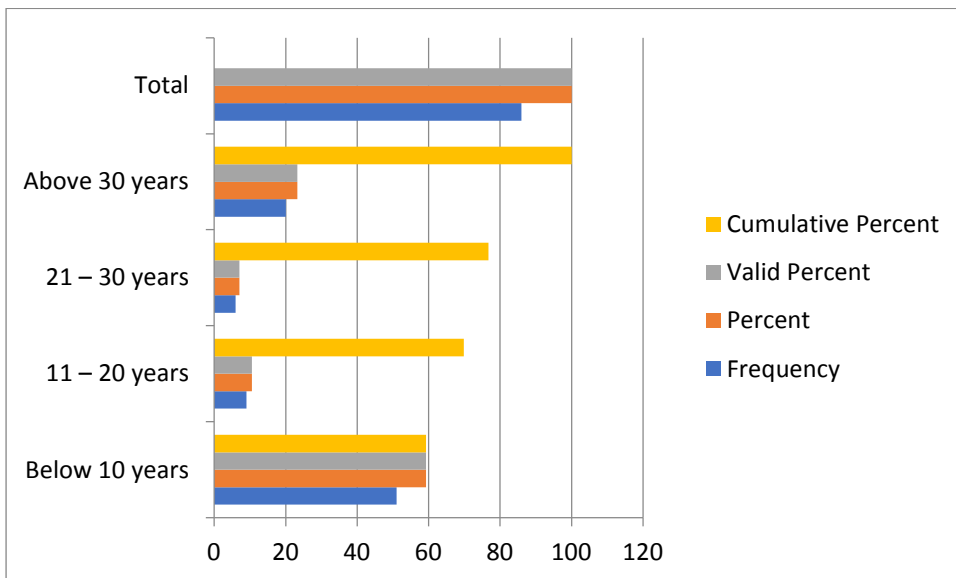


From the responses of the questionnaire majority of the respondent fall in under lower management which is 58 represented by 67.1%, 20 fell under middle management represented by 20 (23.6%) while the remaining 8 were top management represented by 9.3%

Table 5:Length of Service

	Frequency	Percent	Percentage that is valid	Total Percentage
Valid Below 10 years	51	59.3	59.3	59.3
11 – 20 years	9	10.5	10.5	69.8
21 – 30 years	6	7.0	7.0	76.7
Above 30 years	20	23.3	23.3	100.0
Total	86	100.0	100.0	

(Source: Field Survey, 2021)

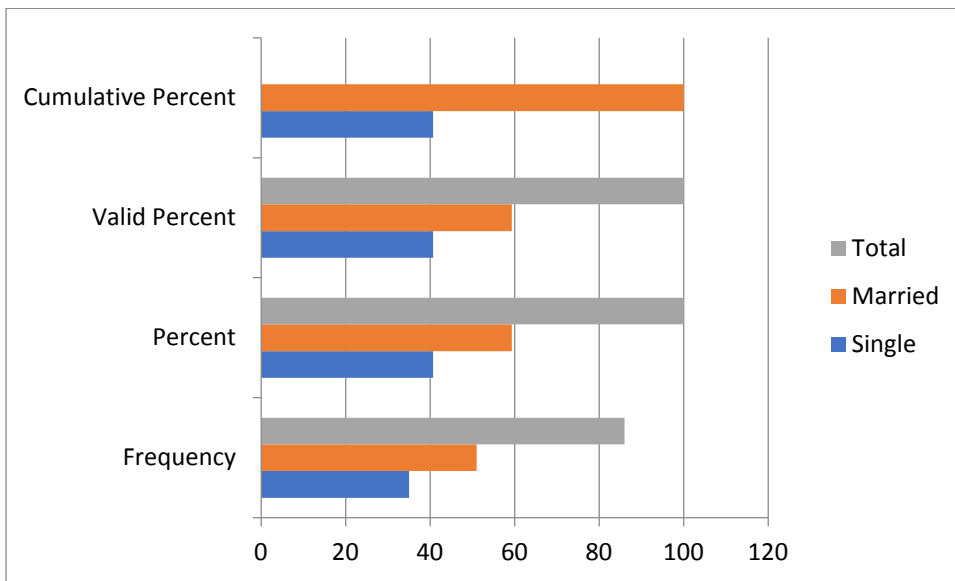


Based on information gathered the greater population of the sample have below 10 years represented by 59.3%, 9 of the respondents had served between 11 – 20 years represented by 10.5%, those who had served for 30 years above were 20 (23.3%) the remaining 6 of the respondents had served between 21 – 30 years represented by 7.0%.

Table 6: Marital Status

	Frequency	Percent	Percentage that is valid	Total Percent
Valid Single	35	40.7	40.7	40.7
Married	51	59.3	59.3	100.0
Total	86	100.0	100.0	

(Source: Field Survey, 2021)



Based on information gathered the greater population of the sample are married people i.e. 51 (59.3%) leaving only 35 (40.7%) which are singles.

Table 4.2.1: The regression result for hypothesis 1 (Organizational Effectiveness)

Variable(s)	Coefficient	T	P-Value
Constant	7.557	5.649	0.000
MCS	0.144	0.681	0.498
F-Stat= 0.464 (0.498)			R-Square= 0.007

Author's Computation from SPSS 23

The probability value (0.498) was greater than the significant level of 5% in table 4.2.1, indicating that the management control system had no meaningful influence on organizational performance. (0.05). As a consequence, the alternative

hypothesis is rejected and the null hypothesis is accepted. The model is likewise inappropriate for prediction and decision-making, according to the F-stat. The R² (0.007) indicates that the management control system is responsible for less than 1% of the change in organizational performance.

Table 4.2.2: The regression result for hypothesis 2 (Employees' performance)

Variable(s)	Coefficient	T	P-Value
Constant	5.039	3.202	0.002
MCS	0.555	2.217	0.030
F-Stat= 4.916 (0.030)			R-Square= 0.072

Author's Computation from SPSS 23

Source: Field Survey (2021)

The probability value (0.030), which is less than the 5% significance level, shows that management control has a significant influence on employee performance, as shown in table 4.2.2. (0.05). The null hypothesis is thus rejected, whereas the alternative hypothesis is accepted. The model is also useful for prediction and decision-making, according to the F-stat. The management control system is responsible for about 7.2 percent of the variation in employee performance, according to the R² (0.072).

Table 4.2.3: The regression result for hypothesis 3 (Revenue)

Variable(s)	Coefficient	T	P-Value
Constant	3.206	2.046	0.045
MCS	0.812	3.423	0.001
F-Stat= 11.714 (0.001)			R-Square= 0.157

Author's Computation from SPSS 23

Source: Field Survey (2020)

The probability value (0.001), which is less than the significant level of 5%, in Table 4.2.3 shows that the management control system has a significant influence on revenue. (0.05). The null hypothesis is thus rejected, whereas the alternative hypothesis is accepted. The model is also useful for prediction and decision-making,

according to the F-stat. According to the R2, the management control system accounts for 15.7 percent of the income change (0.157).

Ho4: management control system does not significantly affect the market share of the organization.

Table 4.2.4: The regression result for hypothesis 1 (Market Share)

Variable(s)	Coefficient	T	P-Value
Constant	33.215	7.651	0.000
MCS	0.209	0.748	0.456
F-Stat= 0.559 (0.456)			R-Square= 0.006

Author`s Computation from SPSS 23

The management control system has no substantial influence on the firm's market share, as shown in Table 4.2.4. This may be determined simply from the probability value (0.456), which is higher than the 5% significant level. (0.05). As a consequence, the alternative hypothesis is rejected and the null hypothesis is accepted. The model is likewise inappropriate for prediction and decision-making, according to the F-stat. According to the R2 (0.006), the management control system is responsible for less than 1% of the revenue fluctuation.

4.2 Findings

The influence of management control systems on an organization's performance was investigated in this study. With a special focus on Data Science Nigeria Limited. The demographic information of the respondents was given in Part A of the analysis. Part B addresses the research issues about the management control system and the organization's performance.

4.3 Discussion of findings

The study looks at the impact of management control systems on company performance, with a focus on Data Science Nigeria Limited. Four indicators were used in the study:

1. Effectiveness.

2. Employees.

3. Performance.

4. Revenue and market share.

According to the results of the first hypothesis, the management control system has no major influence on organizational performance, as indicated by the probability value (0.498) being more than the significant threshold of 5% (0.05). This is in contrast to the findings of Amir, Rehman, and Khan (2020), who found that the management control system substantially mediates the relationship between top management commitment and environmental performance. The results of the second hypothesis demonstrated that management control has a considerable impact on employee performance, as evidenced by the probability value (0.030), which is less than the 5% significance level (0.05). This is consistent with the findings of Sardi, Sorano, Garengo, and Ferraris (2020), who showed that the management system has an impact on the human resource performance of SMEs. The results of the third hypothesis revealed that the management control system has a substantial impact on revenue, as evidenced by the probability value (0.001), which is less than the 5% significant level (0.05). This is in line with the findings of Leo-Paul, Rounaghi, and Enayati (2021), who established that management control enhances companies' and value chains' intellectual capitals in the direction of value creation, as well as exact measurement and disclosure of intellectual capital and income.

As indicated by the probability value (0.456), which is greater than the significant level of 5%, the fourth hypothesis revealed that the management control system had no meaningful influence on the firm's market share. (0.05). This contradicts Pujiati and Margianti's (2020) results, which found that a management control system boosts a company's overall performance.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

The influence of management control systems on corporate performance is examined in this study, which focuses on Data Science Nigeria Limited. The study's four metrics were effectiveness, employee performance, revenue, and market share. A survey research was utilized, with 96 Data Science Nigeria Limited employees filling out a standardized questionnaire. With the help of SPSS version 23.0, four hypotheses were established, and the regression model was estimated using the ordinary least square estimation technique. The basic regression findings revealed that the management control system has a significant influence on employee performance as well as the revenue of the targeted business. The management control system, on the other hand, has no effect on the firm's efficiency or market share.

5.2 Conclusion

The management control system, according to the conclusions of this study, is a significant driver of organizational success, notably personnel performance and revenue.

The findings contradict those of Beuren and Dal Vesco (2021), who looked into the relationship between two elements of management control systems (MCSs) (performance measurement systems (PMSs) and socialization processes) and four dimensions of the theory of cooperation (information sharing, problem-solving, adaptability to changes, and restraint from the use of power) and how this translates into practice.

5.3 Recommendations

Based on the study's findings, the following suggestions were made:

1. Firms should employ management control system in order to enhance their level of effectiveness.
2. Firms should employ management control system in order to improve their revenue
3. Firms should employ management control system in order to enhance the overall performance of the firm.

5.4 Implementation of study

The management control system was shown to be a key driver of organizational success, notably personnel performance and revenue, according to the findings. As a result, management control systems should be used by both manufacturing and service organizations to increase employee performance and revenue generation capacities.

5.5 Contribution to Knowledge

The research pushes the boundaries of knowledge by looking at the impact of management control systems on organizational performance. According to the findings, management control systems are not a significant driver of organizational effectiveness or market share. Extant studies haven't been able to prove this.

5.6 Suggestion for further Studies

Based on the findings of this study, the following recommendations for additional research are given. The study will offer credibility to the research's conclusions, provide further insight into the research's findings, or address key concerns presented in the study. This report recommends more research on the influence of knowledge management on organizational performance. This research found that management control systems have a significant influence on employee performance as well as revenue in the target company, but have no significant impact on the firm's efficiency or market share. However, this study could not identify the precise performance indicator that was enhanced as a result of information exchange. As a result, further research is needed to determine whether

specific performance indicators are enhanced by knowledge management. Businesses should adopt management control systems in order to improve their degree of effectiveness. Businesses should use management control systems in order to increase income. Businesses should employ management control systems in order to improve the overall performance of the organization.

Finally, in order to increase its credibility and dependability, the study recommends that it be reproduced in a different organization context. This research's findings will be compared to those of a comparable study done in the Technology business sector.

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APPENDIX I

Department of Business Administration

Mountain Top University,

Ogun State.

5th July 2021

Dear Sir/Ma,

QUESTIONNAIRE ADMINISTRATION

I am a final year student in the department of Business Administration and Management, Mountain Top University, conducting a research on the topic “Management Control System and Organizational Performance: A Study of Data Science Nigeria Limited, Lagos”.

You are kindly requested to respond by providing appropriate answers to the items provided in the attached questionnaire. Be assured that your views will be held in strict confidence and for academic purpose only.

Best regards,

Researcher

SECTION A

GENDER

Male

Female

AGE

Below 20 years

21 - 40 years

41 years and above

EDUCATIONAL QUALIFICATION

Primary Education

Secondary Education

Post-Secondary Education

Others

CADRE OF MANAGEMENT

Top Management

Middle Management

Lower Management

LENGTH OF SERVICE

0 - 10 years

11 - 20 years

21 - 30 years

Above 30 years

MARITAL STATUS

Married

Single

SECTION B

Organization Effectiveness

S/N	Questions	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	Our organization conduct their activities rightly					
2	Our organization is effective at managing the business process					
3	Our organization is effective at managing the entire day to day activities					
4	Our organization strives towards optimum utilization of human and material resources					

Employees' Performance

S/N	Questions	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	Due to the effective control system by the management, employees' performance is high at my workplace					
2	Process in-check makes each employee to attain set target in my workplace					
3	Good supervision and proper					

	planning pave way for efficiency among employees in my work organization					
4	In view of the high performance among all the employees, productivity has risen in my work organization					
5	No employee has ever established laziness in view of rewards attached to high performance by the management in my workplace.					

SECTION C

Revenue

S/N	Questions	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	Our organization's revenue has been growing over the past 3 years					
2	Our organization meets up with their revenue target					
3	Our organization has added more products in order to improve the revenue					
4	Employees are encouraged to strive towards increasing our organization's revenue					

Market Share

S/N	Questions	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	Our organization's market share has been growing over the past 3 years					
2	Our organization's sales has been growing over the past 3 years					
3	Our organization meets up with their sales target					
4	Employees are encouraged to strive towards increasing our organization's market share					

SECTION D

Management Control System

S/N	Questions	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	Our managers ensure that resources are obtained and used effectively in the accomplishment of the organization's goal.					
2	We collect and use information to evaluate the performance of the organizational resources that will eventually influence the behaviors of the organization to implement organizational strategies					
3	Management Control System (MCS) provides useful information for employees to do their duties.					
4	Our employee's decisions and behaviors are consistent with organizational strategies and objectives with exclusive decision support system.					

APPENDIX II

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	MCSb	.	Enter

a. Dependent Variable: EFFECTIVENESS

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.086 ^a	.007	-.008	3.08994

a. Predictors: (Constant), MCS

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	4.433	1	4.433	.464	.498 ^b
Residual	601.505	63	9.548		
Total	605.938	64			

a. Dependent Variable: EFFECTIVENESS

b. Predictors: (Constant), MCS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.557	1.338		5.649	.000
MCS	.144	.211	.086	.681	.498

a. Dependent Variable: EFFECTIVENESS

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	MCSb	.	Enter

a. Dependent Variable: EMPLOYEEPERFORMANCE

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.269 ^a	.072	.058	2.98696

a. Predictors: (Constant), MCS

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	43.858	1	43.858	4.916	.030 ^b
Residual	562.081	63	8.922		
Total	605.938	64			

a. Dependent Variable: EMPLOYEEPERFORMANCE

b. Predictors: (Constant), MCS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.039	1.574		3.202	.002
MCS	.555	.250	.269	2.217	.030

a. Dependent Variable: EMPLOYEEPERFORMANCE

Model	Variables Entered	Variables Removed	Method
1	MCS ^b	.	Enter

a. Dependent Variable: REVENUE

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.396 ^a	.157	.143	2.84782

a. Predictors: (Constant), MCS

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	95.003	1	95.003	11.714	.001 ^b
Residual	510.935	63	8.110		
Total	605.938	64			

a. Dependent Variable: REVENUE

b. Predictors: (Constant), MCS

Multiple Recreational Analysis Summary

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.206	1.567		2.046	.045
MCS	.812	.237	.396	3.423	.001

a. Dependent Variable: REVENUE

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.075 ^a	.006	-.004	6.92199

a. Predictors: (Constant), MCS

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.790	1	26.790	.559	.456 ^b
	Residual	4695.570	98	47.914		
	Total	4722.360	99			

a. Dependent Variable: MARKET SHARE

b. Predictors: (Constant), MCS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	33.215	4.341		7.651	.000
	MCS	.209	.280	.075	.748	.456

a. Dependent Variable: MARKET SHARE