

-RESEARCH ARTICLE-

IMPLEMENTATION OF THE COMPREHENSIVE MANAGEMENT CONTROL SYSTEM PACKAGE TO ENHANCE THE OVERALL CONTROL SYSTEM EFFECTIVENESS IN IRAQI INDUSTRIAL SECTOR COMPANIES

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Abstract

An efficient control system is deemed essential for organizational effectiveness. However, there is a lack of study on how businesses might enhance the effectiveness of their control systems. Determining whether a comprehensive management control package combined with governance mechanisms improves the efficacy of the organizational control system in the Iraqi industrial sector was the objective of the present study. In recent years, enterprises in the Iraqi industrial sector have struggled with management control. The study determined how a corporation in Iraq benefited from the entire system. To achieve the study's aims, 105 questionnaires were sent, and a complete response was collected. SmartPLS software was used to assess the measurement and structural models of PLS-SEM using the collected data. The study found that the comprehensive management control package with its five components (i.e., planning, cultural, cybernetic, rewards and compensation, and administrative controls) had a significant and favorable effect on the organization's control system's

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overall efficacy. The paper also presents the implications, limitations, and ideas for further research.

Keywords: Control system package, governance mechanisms, management control, industrial sector.

1. INTRODUCTION

For a company to succeed, especially in a stiff market, it must completely control its operations. Effective control measures include both internal and external controls. Many institutions have management control systems that provide them with the ability to control all operations most suitably and effectively. Control is a broad concept; without a transparent system, it becomes impossible to achieve all the tasks. Asset management, budget control, resource allocations, business processes, and requirements management are a few of the control activities that a company must handle to achieve stability (Semenova, 2021). These activities must be followed and controlled effectively if the company is to achieve its strategic goals.

Governance mechanisms are the policies and regulations that drive an institution toward its objectives. Governance mechanisms outline the expected standards the company should follow to achieve its objectives. The internal governance mechanism refers to the set of controls that monitor a company's progress by focusing on the internal fabric of the company (Dahal, 2021). External governance mechanisms are the control government's control measures and other legal compliance issues. Governance mechanisms include independent audits where outside parties conduct an overall audit of the company's performance.

Over the years, companies have tried controlling their companies by using technology. Systems have been developed to facilitate easy follow-up operations within the company setting. Large companies, however, have been unable to control their companies with proper governance mechanisms being applied effectively. Large organizations require a comprehensive system that facilitates communication and collaboration without hiccups. Several researchers have tried to develop a solution to these problems. A comprehensive control package integrated with governance mechanisms will enable organizations to easily control all operations, including budgets and accounting reports (Kammouh et al., 2021).

Implementing the comprehensive control package integrated with governance mechanisms is challenging for most organizations. Large organizations are majorly affected as running many operations in one system may overload the system, and thus it becomes hard to control the company effectively (Panakhov, 2020). The problem has made many companies have control issues opening portals for misuse of resources and budget shortages. Implementing a comprehensive package for large organizations will be very effective and help run operations with minimal hiccups.

The study is significant to companies who want to achieve their strategic goals by implementing technology in their control measures. The present study aims to assess the impact of all five indicators of a comprehensive management control system package (i.e., planning, cultural, cybernetic, rewards and compensation, and administrative controls) on the overall effectiveness of the organizational control system.

2. LITERATURE REVIEW

2.1 Comprehensive Management Control System Package

According to [Haseeb et al. \(2019\)](#), the Management Control System (MCS) is "a formal, informal based routine, and the procedures that the firm's management considers in the decision-making to sustain patterns in the firm's activities." Five different types of controls comprise an MCS package: planning, cultural, cybernetic, rewards and compensation, and administrative ([Malmi et al., 2008](#)). It is not simple to construct an MCS because this system is affected by several different circumstances. The MCS package has been a topic of discussion in academic circles for nearly forty years ([Felício et al., 2021](#)), and the literature regularly cites the MCS package as a factor in determining the level of commercial success ([Macintosh et al., 2019](#)). Despite this, studies still conduct empirical research on the MCS package ([Felício et al., 2021](#)). According to a study's findings, businesses operate in extremely competitive markets. They are confronted with various problems regarding the MCS package, contributing to a decline in business performance ([Macintosh et al., 2019](#)).

2.2 Challenges in the Implementation of a Comprehensive Control Package

Due to the size of the organization, the process of implementing an all-encompassing control package will inevitably be an expensive one. The cost of maintaining an efficient control system is frequently determined by the systems implemented and the organization's size. In-depth research and the financial investment needed for the infrastructure of the controlling gears are necessities for an efficient control system incorporating governance mechanisms into the measures ([S.-u. Rehman et al., 2019](#)). The overall cost of satisfying these requirements is significantly higher, particularly for more substantial businesses. This problem raises the question of whether or not the benefits of implementing the control system will outweigh the costs of doing so. If the cost of implementing the system is higher than the benefits, it will bring the company. The management board must reconsider its stance ([Gavrikova et al., 2020](#)).

Implementing effective control measures will effectively increase the standards expected from employees. Employees must adhere to a predetermined process to maximize accountability and productivity while carrying out their operations. Some of the measures may be too stringent, which would put the workers outside their comfort zone. In a scenario like this, the workers are likely to put up a fight. For a control system to be successful, all participants must be willing to use the system ([Hiromoto, 2019](#)). For

instance, when it comes to asset management, the employees will be required to input information into the system about the resources they have used and how they have used them. Because of this standard, how employees use company resources will be restricted; consequently, resistance is not an unexpected problem.

The control package that is integrated with the governance mechanisms will have its parameters determined according to the standards that have been defined. Measures of quality and quantity are included in the activities that constitute control. Establishing quantitative standards is frequently difficult (Blocher et al., 2019). Qualitative standards are insufficient for achieving an adequate level of control in a company. Because of this, it is essential to have both qualitative and quantitative standards that are well-defined. Evaluating performance following the standards presents several challenges and calls for the ongoing involvement of management (Hiromoto, 2019). It isn't easy because most people cannot comprehend their expectations.

The environment in which businesses operate is constantly evolving. When implementing a comprehensive control system integrated with governance mechanisms, one must remember to consider the external governance mechanisms (Kuswati, 2020). Alterations to government policies and regulations affect the established norms; as a result, those alterations will affect the system. All applicable external regulations must be adhered to for control systems to be effective (Agostini et al., 2019). On the other hand, when the regulations continue to be updated, it makes it more difficult for the organization to stay in compliance. As a result, the managerial staff must adjust to the expected standards. Alterations in the environment are another factor that can influence the system. Another factor that will force the company to take other strategic measures is intensifying the industry's competition. Because of these measures, the system's functionality will be restricted.

2.3 Solutions to Challenges Faced During Implementation

The current state of the business environment is analyzed with the help of a few different predictive models. Most of the time, businesses can anticipate when they are slowly losing value in the market and when their competitors are beginning to take over (Ismail et al., 2022). Organizations can predict external factors that harm their control measures if they conduct the necessary research and analysis. Companies can assist third-party researchers and data analysts in conducting in-depth research on the operation of control systems and the influence of the surrounding environment on those systems.

In addition, the company will ascertain the overall cost of putting the control system into operation by conducting the appropriate research and analysis. The company will be able to determine whether or not the control system is worthwhile by forecasting the costs associated with the system (Parida et al., 2021). It is essential to have an accurate forecast to avoid significant losses that could result from spending a lot of money on a system that offers fewer benefits (Agostini et al., 2019). In addition, the research will assist in

determining the necessary qualitative and quantitative benchmarks for the control measures. To avoid setbacks and complications, it is necessary to identify such measures before implementing them.

There will inevitably be pushback against new policies and procedures in the workplace. Complications frequently arise when new procedures or systems are introduced into an organization. Organisations can effectively reduce the resistance of employees through the utilization of communication. The company owes it to its workers to provide advance notice of upcoming changes and to explain how those shifts will influence business as usual. Before the control package system can be implemented, the workers must be informed that new criteria for evaluation will be applied to their performance reviews (Semenova, 2021). The likelihood of the workers rebelling if they are surprised by a new system is increased if they are ambushed by it.

2.4 Comprehensive Control Package and Control System Effectiveness

Certain qualities are expected from employees of a company for the business to be successful. Order and discipline are two qualities that are frequently overlooked but almost always contribute to the success of a company. When everything is in its proper place, a business can run its operations effectively, ensuring the smooth completion of all transactions. Because the workers who use them know that their every action is being monitored, effective control systems require more discipline from them (Dahal, 2021). Because the company will control every asset and resource, the employees will be sufficiently disciplined to understand how to manage the various resources at their disposal effectively. Dishonesty in the workplace will be reduced, which will lead to an improvement in the order within the company.

Every organization, regardless of whether it is for profit or a cooperative, has its objectives. An efficient control system will assist in strategic management, which involves outlining strategic plans and expressing in detail the measures that will be taken to achieve those plans. The system will compute all the requirements that need to be met for the company to accomplish these goals, ensuring that all employees adhere to that routine. Businesses can accomplish their objectives in this way. In addition, businesses will rapidly accomplish their objectives if they properly allocate their funds and effectively use their resources (Semenova, 2021). Ineffective internal controls are the leading cause of business failure for most companies. For the company to accomplish its goals, the system will guarantee that the assets are managed appropriately.

The process of assessing and evaluating performance standards is essential in ensuring that an organization's operations run smoothly. It is expected of each worker that they will contribute value to the company through their performance. The all-encompassing control package that includes governance mechanisms includes performance standards that will be used to evaluate the workers (Pedroso et al., 2020). The managers can quickly evaluate the system's performance standards and ensure they are accurate. The

system evaluates each person to see if they are up to par with the standards (Dahal, 2021). As a result, the managers will conduct standard evaluations promptly while minimizing the effort required. At some point in the future, the company may re-evaluate its performance standards. Because of the system, it is now much simpler to make changes to them and to carry on with the evaluation without having to go through a drawn-out process. Companies will reap benefits due to the reduced time needed to carry out audits and the financial resources necessary to enable external auditors to evaluate performance standards (Novianty et al., 2018).

The control system lays out in detail the expected standards of each employee. Therefore, when employees arrive at work, they know what is expected of them and what they must avoid doing. The motivation of the staff will increase as a result of this. One strategy for raising levels of productivity and efficiency within an organization is to emphasize the importance of intrinsic motivation (S.-u. Rehman et al., 2019). The organization will not tolerate cases of individuals working without a clear purpose. A person motivated to succeed in their job is much more likely to bring profits to an organization than an employee who is aimless. Employees are aware that they are being watched and that there will be repercussions if they cannot meet a specified goal. When you do things this way, getting motivated is much easier.

A company is a unit of several subunits, all of which must work together and collaborate to accomplish the company's overarching goal. The various departments must coordinate their efforts and communication to complete the industrial process and obtain the desired end product. The all-encompassing control package system will assist in coordinating (El Khatib et al., 2022). Every department is well aware of its objectives and will work in concert with the others in its organization to accomplish its goals and fulfill its mandate (Eldenburger et al., 2020). The system helps determine when and how to communicate with one another. The managers will help provide a unified direction throughout the system while also making sure that no department is jeopardized in any way.

Inefficient use of available resources is often cited as a primary contributor to business failure. Because employees are rarely held accountable for how they use the system, there is significant resource waste (Ndemewah et al., 2022). If this scenario played out, the company would either go bankrupt or see a reduction in profits due to the increased amount of money set aside to purchase additional resources. The control package system assists in monitoring how each resource and asset is used. Because every worker is held accountable, employees will be more careful not to waste resources (Grover et al., 2018). Because of the control measures, situations in which an organization has to pay out of pocket to replace resources that have been misappropriated will become much less likely. Accountability leads to greater utilization of available resources.

Based on the above discussion, it can be theorized that the comprehensive management control package may enhance an organization's overall control system effectiveness. More specifically, each element of the comprehensive management control package can impact the control system effectiveness of an organization. Thus following hypothesis of the study is developed:

H1: Planning control has a significant effect on control system effectiveness.

H2: Cultural control has a significant effect on control system effectiveness.

H3: Cybernetic control has a significant effect on control system effectiveness.

H4: Rewards and compensation control significantly affect control system effectiveness.

H5: Administrative control has a significant effect on control system effectiveness.

3. METHODOLOGY

The present research adopted a quantitative research design and cross-sectional. Thus, questionnaires were used as a data collection tool. The questionnaire consisted of six scales, of which five (i.e., planning, cultural, cybernetic, rewards and compensation, and administrative control) scales related to the comprehensive control system package (Haseeb et al., 2019). One scale measures the control system's effectiveness (Bedford et al., 2016). Items of each scale measured at five points Likert scale ranging from 1: Strongly disagree to 5: Strongly Agree. The sample of the study was 105 employees in Halabja Group, Iraq. Halabja Group has over two thousand employees; thus, only the managerial staff were involved in the research. It is because the managerial staff conducts controls, and thus, including other subordinate members will be considered out of scope. The research aims to get comprehensive information on implementing a control package system integrated with governance mechanisms.

Online questionnaires are cheap and easy to administer (Sabrina, 2021). The participants will log into a given site and answer the questions. Furthermore, online questionnaires are not time-consuming. The questionnaire was close-ended; thus, less time was taken to fill in the information. The PLS-SEM approach was adopted to analyze the collected data and analyzed with the help of SmartPLS software.

4. RESULTS & FINDINGS

To validate the measurement and structural models, PLS path modeling was carried out with Smart PLS 3.0. When the sample size is between 100 and 250 observations, PLS outperforms covariance-based structural equation models in terms of parameter correctness (Henseler et al., 2022). Hence it was opted for instead of a covariance-based method. The PLS model was analyzed and interpreted in two phases (Hair et al., 2019). We ensured the data were accurate and valid when evaluating the structural model.

Table 1. Assessment of Measurement Model

Construct	Items	Loadings	Cronbach's Alpha	CR	AVE
Administrative Control	AC3	0.943	0.907	0.932	0.774
	AC4	0.85			
	AC5	0.788			
	AC6	0.929			
Cultural Control	CC1	0.931	0.931	0.946	0.872
	CC2	0.941			
	CC3	0.941			
	CC4	0.944			
	CC5	0.936			
	CC6	0.911			
Cybernetic Control	CnC1	0.950	0.927	0.944	0.881
	CnC2	0.947			
	CnC3	0.956			
	CnC4	0.932			
	CnC5	0.907			
Management Control Effectiveness	MCE1	0.931	0.933	0.941	0.840
	MCE2	0.915			
	MCE3	0.913			
	MCE4	0.914			
	MCE5	0.910			
Planning Control	PC1	0.856	0.911	0.923	0.803
	PC2	0.930			
	PC3	0.937			
	PC4	0.831			
	PC5	0.923			
Rewards and Compensation Control	RCC1	0.852	0.919	0.939	0.797
	RCC2	0.931			
	RCC3	0.894			
	RCC4	0.896			
	RCC5	0.931			
	RCC6	0.850			
Note: Items AC1 and AC2 were deleted due to lower loadings					

4.1 Measurement Model

Our study's latent variables' measurement quality was evaluated using convergent validity, discriminant validity, and individual indicator reliability (Hair et al., 2019).

Table 1 displays the item loading analyses' findings and Cronbach's Alpha, AVE, and CR. All indicators had standardized loadings higher than the optimal threshold of 0.7. These findings show that several indicators are reliable (Hair et al., 2019). Since Cronbach's Alpha and composite reliability (CR) was greater than 0.7, we know that all of the constructs are consistent (Hair et al., 2019). All loadings must be positive and statistically significant; composite reliability values must be greater than 0.7; and the average variance extracted (AVE) must be greater than 0.5 to establish convergent validity (Hair et al., 2019). Table 1 shows that these three requirements were met. We employed the HTMT method to evaluate discriminant validity (Henseler et al., 2022). Table 2 shows that all of the HTMT values for the constructs fell below the cautious cutoff of 0.85 (Hair et al., 2019).

Table 2. Assessment of HTMT Criterion for Discriminant Validity

	AC	CC	CnC	MCE	PC	RCC
AC						
CC	0.236					
CnC	0.37	0.092				
MCE	0.343	0.472	0.105			
PC	0.361	0.675	0.078	0.26		
RCC	0.815	0.147	0.316	0.444	0.28	

Note: AC=Administrative Control, CC=Cultural Control, CnC=Cybernetic Control, MCE=Management Control Effectiveness, PC=Planning Control, RCC=Rewards and Compensation Control

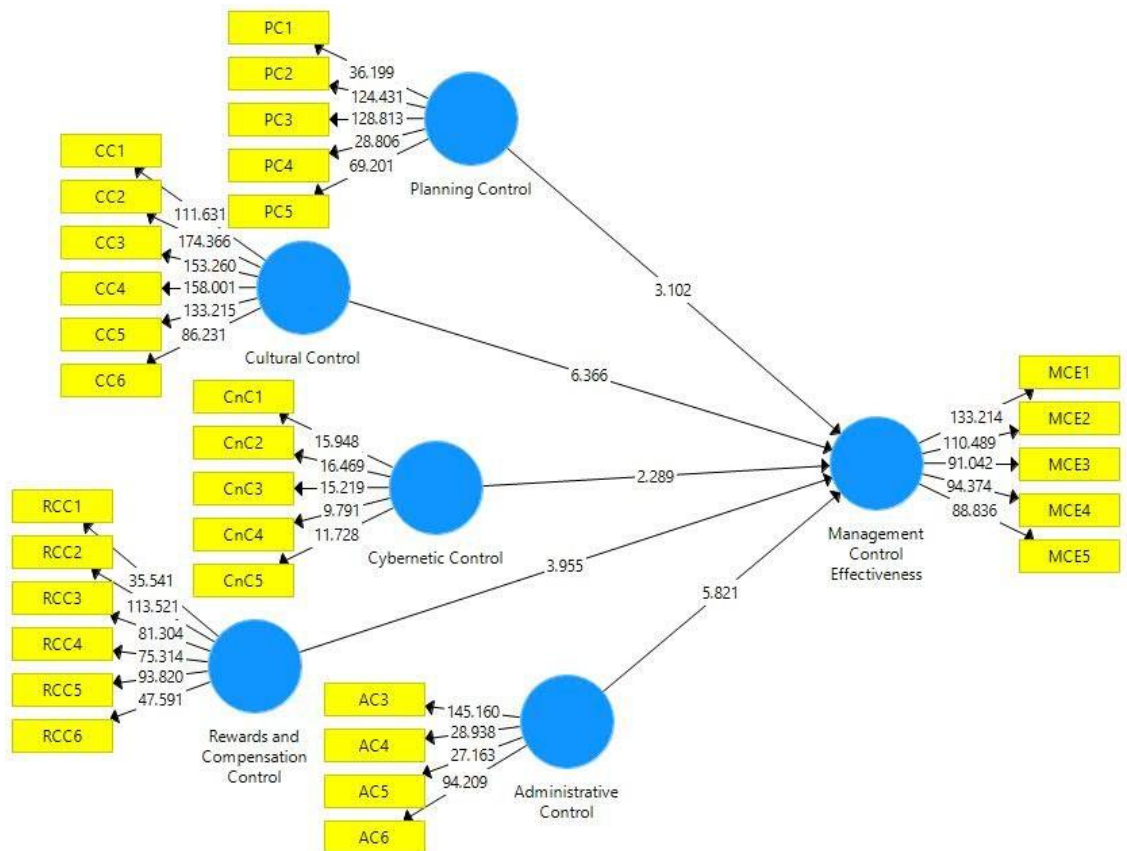
4.2 Structural Model

We used several metrics to assess the structure model. The model's predictive power was calculated using the R2 and Q2 values for the endogenous variable, and the structural path coefficients' significance was investigated (Hair et al., 2019). R2 and Q2 values for management control effectiveness were 0.43 and 1.49, respectively. The estimation and evaluation of all the relationships in the structural model are displayed in Table 3 and Figure 1. A bootstrapping process was employed to determine whether the path coefficients were statistically significant (with 5000 bootstrapped samples) (Hair et al., 2019).

The findings of the study revealed a positive and significant relationship among administrative control ($\beta=0.42$, $t\text{-value}=5.82$, $p\text{-value} < 0.05$), cultural control ($\beta=0.41$, $t\text{-value}=6.37$, $p\text{-value} < 0.05$), cybernetic control ($\beta=0.113$, $t\text{-value}=2.29$, $p\text{-value} < 0.05$), planning control ($\beta=0.17$, $t\text{-value}=3.10$, $p\text{-value} < 0.05$) and rewards and compensation control ($\beta=0.182$, $t\text{-value}=3.96$, $p\text{-value} < 0.05$) with management control effectiveness.

Table 3. Hypotheses Testing

Relationship	Original Sample	Standard Deviation	T Statistics	P Values	Supported
AC -> MCE	0.421	0.072	5.821	0.000	Yes
CC -> MCE	0.407	0.064	6.366	0.000	Yes
CnC -> MCE	0.113	0.044	2.289	0.012	Yes
PC -> MCE	0.173	0.056	3.102	0.002	Yes
RCC -> MCE	0.182	0.086	3.955	0.000	Yes

**Figure 1. Structural Model Assessment**

5. DISCUSSION AND CONCLUSION

The management of many different organizations is fraught with difficult challenges. A growing problem that has resulted in significant financial losses for companies is poor control management. To achieve effective organizational control, a comprehensive control package system integrated with all governance mechanisms was developed (Kostyukova et al., 2018). However, several difficulties were encountered while putting

these systems into place. Due to a lack of financial preparation, most organizations cannot afford the system. The transition from one management system to another has been met with resistance in many businesses, which has contributed to an increase in inefficiency.

The study's findings revealed that a comprehensive control system package had enhanced the overall control system effectiveness of the organization. More specifically, the findings show that administrative control significantly and positively impacts management control. These findings are in line with the study of [Ganahreah et al. \(2018\)](#). They explained that a strong administrative control and governance system could enhance the overall effectiveness of the organizational control system. Moreover, the analysis states that cultural control significantly and positively impacts management control effectiveness. The findings are consistent with [Grabner et al. \(2022\)](#), who claimed that effective team control could be possible through strong cultural control.

Likewise, as per the study results, cybernetic control has a significant and positive impact on management control effectiveness. These findings are similar to the study of [Moneke \(2020\)](#), who found that effective project monitoring is possible in the organization's presence of effective cybernetic control. In addition, the findings show that planning control has a significant and positive relationship with management control effectiveness. These results are consistent with the results of [Kammouh et al. \(2021\)](#), who described that effective control over large construction projects could be gained by implementing effective planning control. Finally, according to the analysis results, rewards and compensation control were significant predictors of the overall management control system. These findings are in line with the study of [\(S. U. Rehman et al., 2018\)](#), who discovered that the organization's control system could be effective through rewards and recognition that enhance employee motivation and retention.

The purpose of this paper was to investigate the significant challenges and potential approaches to the implementation of a control system. In addition to this, the paper emphasized the benefits that come about as a result of utilizing the system. The primary advantage of doing so is that a company can accomplish more things by implementing the control system ([Semenova, 2021](#)). Each company has its own unique set of objectives that it hopes to accomplish. Using strategic management with an efficient control system increases the likelihood of goal accomplishment. Through the control system, prompt follow-up on asset management and resource utilization is accomplished without the requirement of an external audit. The advantages obtained by businesses as a result of utilizing the system more than compensate for the expenditures required to put it into operation.

6. RESEARCH IMPLICATIONS

Comprehensive control packages, which cover the five controls of planning, cultural, cybernetic, rewards and compensations, and administrative control, are regarded as the

most valuable asset for companies since they encompass all five of these controls. As a result, it plays an important part in the success of organizations by contributing to the development of efficient organizational control systems. The recent investigation underlines the need to have a complete set of control system components. This research also makes a practical contribution in providing evidence to management that cultural and administrative controls are the best predictors of an effective control system. According to the findings of this study, the management of Iraqi industrial organizations can improve its control procedures by concentrating on the cultural and administrative components of the company in addition to planning, cybernetic, and rewards and compensation control.

7. LIMITATIONS TO THE RESEARCH

As a result of the research only focusing on one company, the issues found to exist will be subject to bias. This limitation will be overcome through the participation of participants hailing from a variety of company branches. The company subject of this study has multiple locations and employs more than two thousand people. To broaden the scope of the information gathered, participation from various employees will be required. The field of management control has a promising future. As a result of the progression of technology, more all-encompassing systems will be developed in the future. The next generation of researchers ought to investigate how the difficulties encountered during implementation affect the system's overall success in the organization (Agostini et al., 2019). In addition, as technological development continues, there is a growing need for additional research on how businesses can most effectively address the challenges that arise during the implementation process.

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