

MANAGEMENT CONTROL STRATEGY AND ORGANIZATION PERFORMANCE: A STUDY OF DATA SCIENCE NIGERIA LIMITED, LAGOS

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Abstract

This study examined management control strategy and Organizational performance, a study of Data Science Nigeria Limited, Ikorodu Road, Ilupeju, Lagos. The employees of Data Science Nigeria Limited constituted the study respondents. 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. The study instrument was self-developed questionnaire. Hypothesis was formulated to guide the study and data were analyzed using SPSS version 23.0. The findings from the simple regression revealed that management control strategy has significant effect on employees' performance of the focused firm. The study concluded that management control strategy is an important driver of organizational performance. In view of findings of the study, it is therefore recommended that the organization should employ management control strategy in order to enhance the level of performance.

Keywords: Management, Control, Strategy, Organizational, Performance

INTRODUCTION

Management Control Strategy (MCS) has been attracting researcher's attention in contemporary times. 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, & Enayati, 2021). MCS is a strategy 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 implement predetermined 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, MCS focuses on getting better operational efficiency (Pujati, & Margianti, 2020).

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 increasing competition (Akroyd, & Kober, 2020). Organisations tend to apply control measures through a way that maximizes operational effectiveness without limiting employee creativity (Traxler, Schrack, & Greiling, 2020).

Strategies are now being required to cultivate collective realization of pre-determine objectives. Strategies are becoming needful to channel employees' contributions toward exploitation of new business opportunities that are available to organization. Strategic control is one of management's most essential responsibilities. The integrative strategy should be used to change the organization's guidelines in response to dynamic competitive situations, while the diagnostic and boundary strategy should be utilized to establish criteria for increasing efficiency and innovation (Appiah, Zhang, Majumder, & Monaheng, 2020).

Statement of the Problem

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.

The review of extant literature revealed that MCS has not attracted sufficient research interest from Sub-Saharan Africa, particularly from Nigeria. Furthermore, research findings on the subject matter are inconclusive. This is because, while some scholars found that MCS significantly affected organisations' performance, 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. Apparently, the main objective of this study is to look at the effect of management control strategy on organizational performance of Data Science Nigeria Limited.

Statement of Hypotheses

In line with the research objective, the null hypothesis was stated thus:

Ho1: The management control strategy has no significant effect on the organization's performance of Data Science Nigeria Limited.

LITERATURE REVIEW

The Concept of Management Control Strategy

The management control strategy (MCS) is a procedure by which managers ensure that resources are obtained and used effectively in the accomplishment of the organization's predetermined goals and objectives. It collects and uses data to evaluate the performance of organizational resources, which eventually influence organizational behavior, and enhances the implementation of organizational strategies (Pujiati, & Margianti, 2020). In view of the forgoing, things, such as transaction costs, economics, and transfer pricing, as well as MCS tools and techniques like budgeting constitute strong control mechanism in organizations.

More so, business performance, measurement strategies, and the balance scorecard are of strategic relevance (Pujiati, & Margianti, 2020). The Management Control Strategy (MCS) is a strategy 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 strategy 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 (Pujiati, & Margianti, 2020). According to Malmie (2005), a management control strategy is made up of strategies 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 strategy.

The author stated that because MCS is a holistic strategy 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 strategy for all organization. Indeed, every organization needs their own strategy which is unique for them and it adjustable with structure and strategy. Management control strategies 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 output 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 strategy (Cunningham, 1992), in addition, management control strategy 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).

Importance of Management Control Strategy

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 strategy are to offer valuable information for organizational planning, assessment, and decision-making. Management control strategy, 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 strategy 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 strategy, 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 strategy, 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 strategy 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 strategy." 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 strategy are necessary to align the goals the employees or subordinates (agent), with that of the company (principal).

Management Control Strategy and Organisational Performance

Bloom (2011) looked at the impact of management control strategy 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 and Jontoft, (2017) indicate that the first management control strategy 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 strategy, "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.

Role of Management Control Strategy and Organizational Performance

A firm must create the information essential to design and implement its organizational strategies utilizing management control strategy 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 strategy (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 strategy 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 strategy design, connecting control strategy 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.

The Functions of Management Control Strategy

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.

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 strategy. 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.

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).

Empirical Review

An overview of the literature on management control strategy (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 strategy 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 strategy (MCSs) (performance measurement strategy (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 strategy (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 strategy on business unit strategy and performance. The management control strategy includes the belief strategy, boundary strategy, diagnostic control strategy, and interactive control strategy. The importance and influence of the management control strategy 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 strategy 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 strategy. 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 strategy levers of control approach can help achieve strategy and have an impact on business unit performance improvement.

Theory of Management Control

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 known 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, Flanholtz (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 strategy, this sort of framework isn't very useful. Sardi, Sorano, Garengo, & Ferraris (2020) advocates that the strategy for managing performance must address five issues. These are organization's objectives and their measurement; their implementation and the measurement of the performance; the setting of objectives; the compensation; and 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 strategy. This framework can be applied to formal control tools as well as others.

METHODOLOGY

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 for useful data. The research instrument for the study was self-developed questionnaire. The study's participants were the 224 employees of Data Science Nigeria Limited in Ilupeju, Lagos. The sample size of ninety-six (96) respondents was determined through Taro Yamane formula. The study data were analysed with SPSS version 23.0.

RESULTS AND DISCUSSION

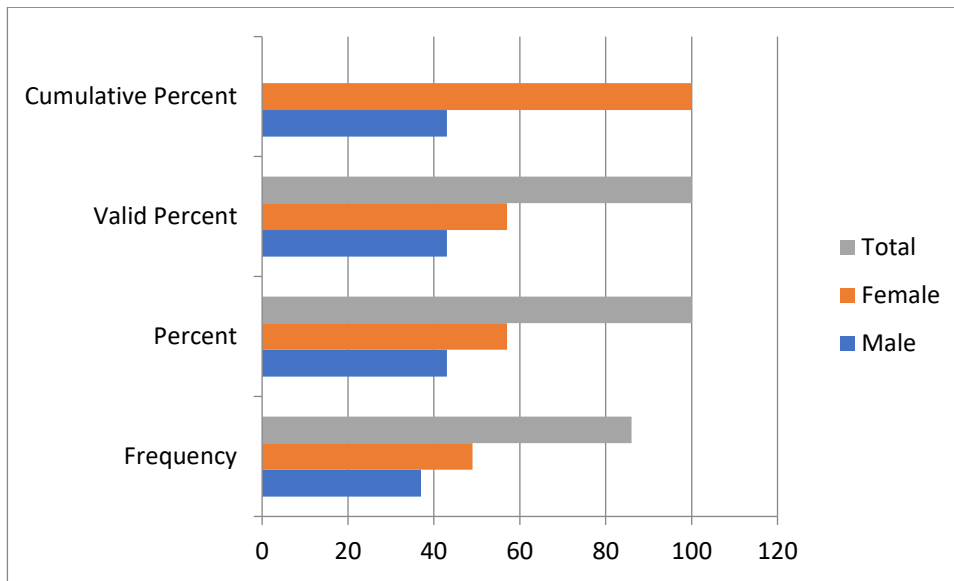
Analysis of Demographic Data Collected

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.

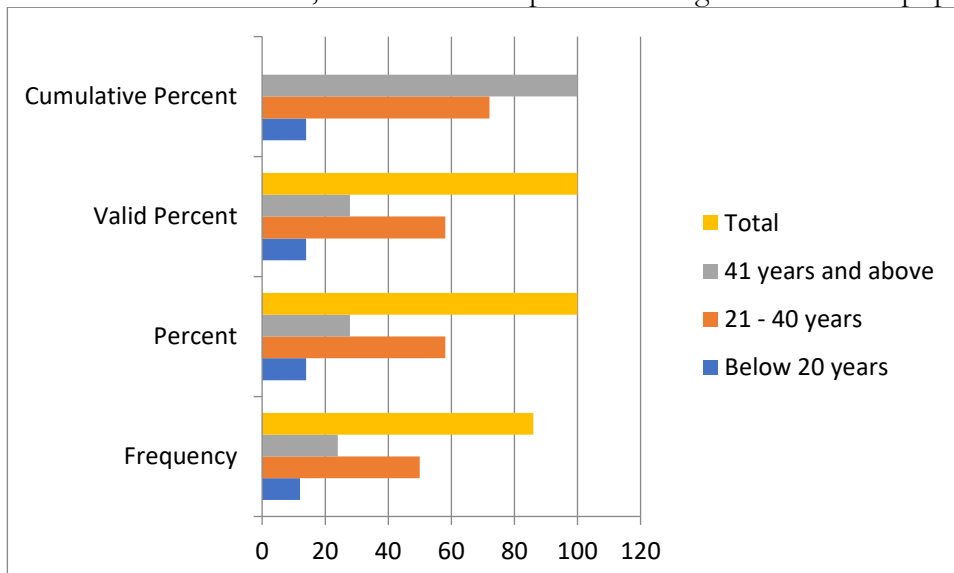
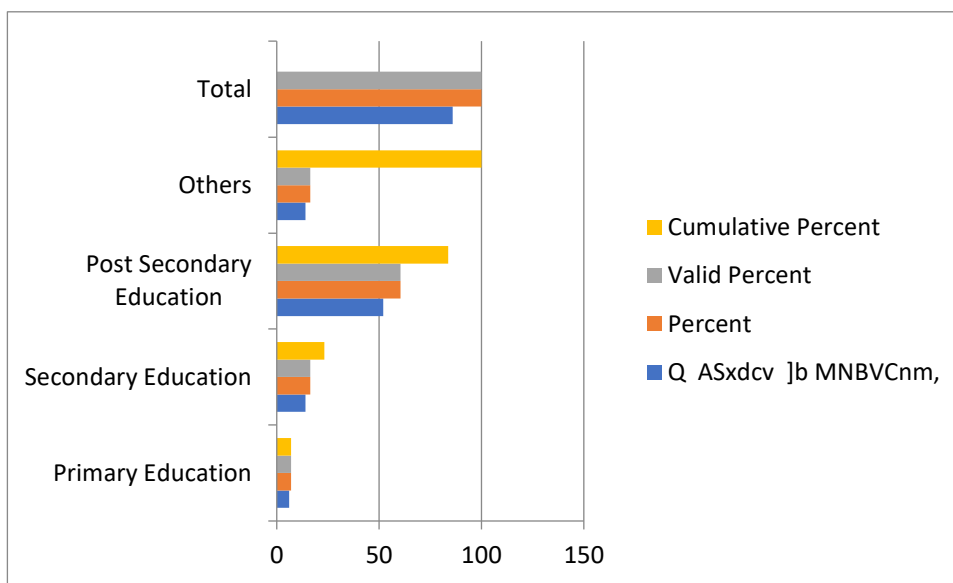


Table 3: Educational Qualification

	Q ASxdcv]b MNBVCnm,	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)

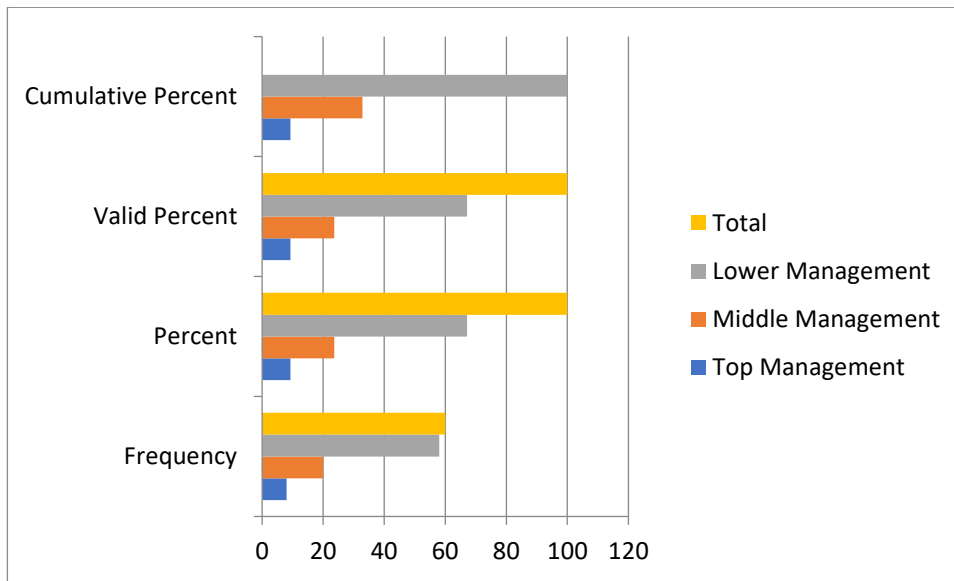


According to the questionnaire replies, the majority of the respondents are educated; in fact, 52 (60.5 percent) have either a B.Sc. or an HND, while ND and M.SC, Ph.D. had both 14 respondents (16.3 percent).

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)

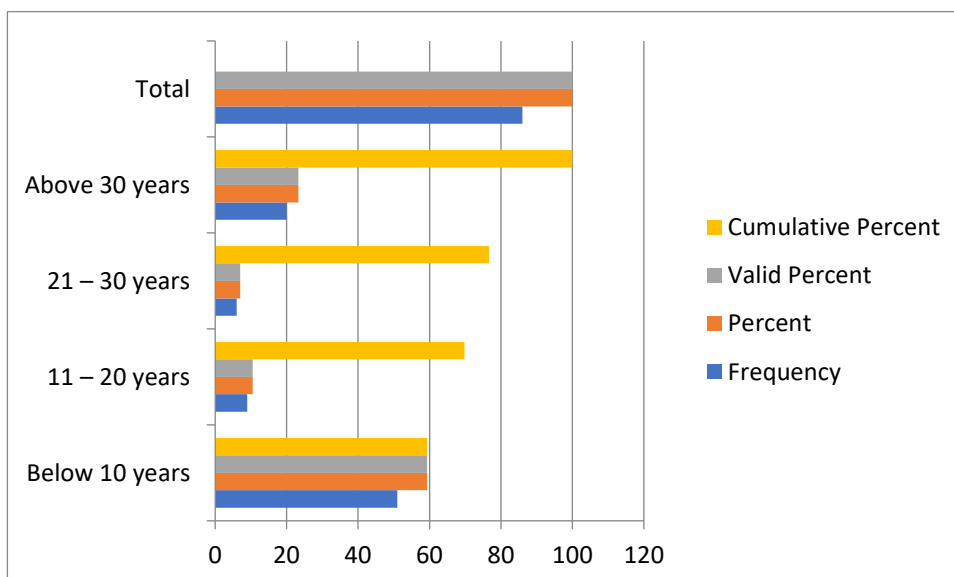


From the responses of the questionnaire majority of the respondent fall in under lower management which is 58 represented by 67.1%, 20 fell under middle management represented by 20 (23.6%) while the remaining 8 were top management represented by 9.3%

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)

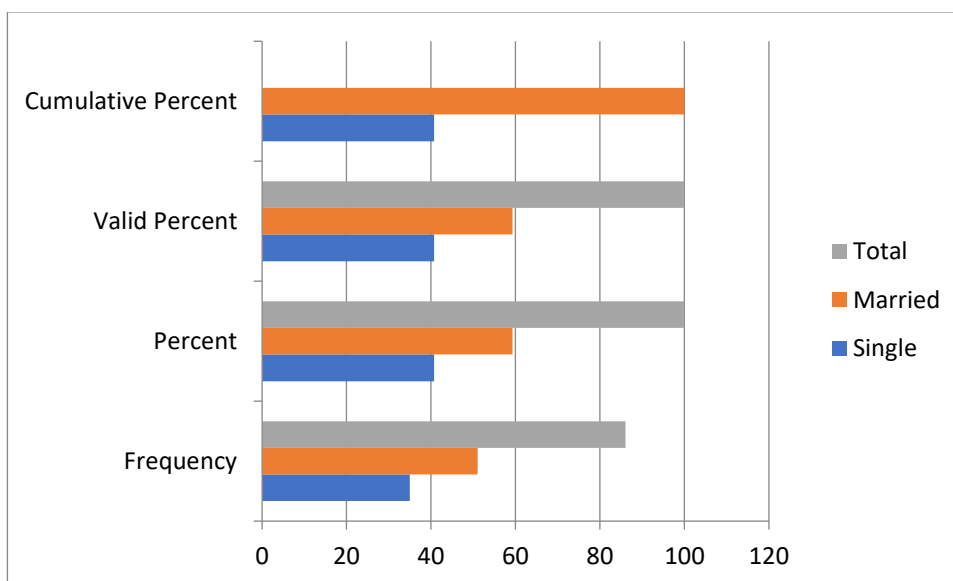


Based on information gathered the greater population of the sample have below 10 years represented by 59.3%, 9 of the respondents had served between 11 – 20 years represented by 10.5%, those who had served for 30 years above were 20 (23.3%) the remaining 6 of the respondents had served between 21 – 30 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 1: The regression result for hypothesis (Management Control Strategy and organization performance)

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 1, indicating that the management control strategy 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 R^2 (0.007) indicates that the management control strategy is responsible for less than 1% of the change in organizational performance.

The influence of management control strategy 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 strategy and the organization's performance.

Discussion

According to the results of the first hypothesis, the management control strategy 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 strategy substantially mediates the relationship between top management commitment and environmental performance.

CONCLUSION AND RECOMMENDATIONS

The influence of management control strategy on corporate performance is examined in this study, which focuses on Data Science Nigeria Limited. 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, the hypothesis was analyzed, and the regression model was estimated using the ordinary least square estimation technique. The basic regression findings revealed that the management control strategy has a significant influence on employee performance of Data Science Nigeria Limited.

The study therefore conclude that implementation of management control strategy enhances organizational performance as seen the case of Data Science Nigeria Limited.

Sequence to the findings of the study, recommendation is that firms should employ management control strategy in order to enhance the overall performance of their respective firms.

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