THE IMPACT OF MANAGEMENT CONTROL SYSTEMS (MCS) ON ORGANIZATIONS PERFORMANCE A LITERATURE REVIEW

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ABSTRACT

The impact of management control systems (MCS) on organizations performance empirical research has been the subject of numerous studies during the past decade in developed and emerging economies. In the contemporary competitive, complex and changing global business environment, firms are being challenged to adopt business models that enable them to address the strategic uncertainties and risks they face in their business environments. The main issue of this study is that management accounting researchers argue that one of the ways firms can continually rejuvenate themselves to survive and succeed in these complex and uncertain environments is to understand the role of management control systems in Formulating a business strategy in management control systems that yields a sustainable competitive advantage which in turn lead to enhance organizations performance. The purpose of this study is attempting to wading in the literature review related to The impact of management control systems on organizations performance based on 10 articles published in a wide variety of journals.

Discuss some methodological issues related to stage in the organizational life cycle and, finally, review the main results related to this topic and provide suggestions for future research Literatures indicate several factors that could possibly influence management control systems and organizations performance. It is worth highlighting the numerous factors as it is possible to conduct the proper orientation of influence of management control systems on performance.

Key Words: Management control systems (MCS), Organizations Performance, a literature review.
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1.0 INTRODUCTION

Management control system as defined by Anthony 1965 (citation) as the process by which managers ensure that resources are obtained and used effectively and efficiently in the accomplishment of the organization’s objectives. The above definition constrained subsequent scholars not only to foresee Management Control System as encompassing the mostly accounting-based pedagogy of planning examination of activities, as well as measuring concerted effort and integrative instrument, it can also serve synthetically distinct management control from operational control and strategic control. (why there is. Include sources or reorganized sentence). However, Management Control System has also been defined as practices for persuading behavior (Flamholtz, Das, & Tsui, 1985) Over the past twenty years there has been a growing interest in the relationship between management control systems (MCS) and strategy which leads to enhance organizational performance. Much of this research rests on the premise that MCS should be tailored explicitly to support the strategy of the business to enhance competitive advantage and encourage superior performance (Dent, 1990). There is evidence that high organizational performance may result from a matching of an organization’s environment, strategy, and internal structures and systems (Govindarajan, 1988). MCS encompasses internal structures and systems.

Organizational performance in almost all category of industry has to do with objective fulfillment, relative competitive performance, Return on Assets (ROA), Return on Sale (ROS). However, the above stated dependent variables can only be achieved by effective deployment of good independent variable such as differentiation and cost leadership, which will be part of the organizational strategy. In a nutshell organization performance largely depends on the good implementation of company’s strategy (Hoorn & Hoorn, 2011).

The main issue of this study is that management accounting researchers argue that one of the ways firms can continually rejuvenate themselves to survive and succeed in these complex and uncertain environments is to understand the role of management control systems (MCS) in Formulating a business strategy that yields a sustainable competitive advantage which in turn lead to enhance firm performance (Simons, 2000).

Basically, the purpose of MCS is to provide information that is useful for managerial decision-making, planning, monitoring and evaluation of organizational activities to alter employee behavior (Merchant & Otley, 2007). MCS also provides strategic direction to the innovative efforts of firms, and the efficiencies they produce can free up resources for innovative activities (Marginson, 2002). Strategy and accounting researchers, therefore, contend that MCS is critical in helping top managers formulate strategies, specify the operational actions required to implement these MCS strategies, clarify mutual expectations, identify priorities for operational improvements, and set targets that may influence current and subsequent performance (Simons, 2000).
The purpose of this study is attempting to carry out the literature review on the influence of MCS, business strategy, on organization performance based on 10 articles published in a wide variety of journals.

2.0 MANAGEMENT CONTROL SYSTEMS (MCS)

The literature review found several definitions of Management Control Systems (MCS). According to (Henri, 2006), MCS are defined as formalized procedures and systems that use information to maintain or alter patterns in an organizational activity. This definition includes planning systems, reporting systems, and monitoring procedures that are based on information use. Akroyd, & Maguire, (2011) were used MCS concept (citation and sentences) which was developed by Anthony (1965) as the process by which management ensures that resources are obtained and used effectively and efficiently in the accomplishment of the organization’s objectives. However, Bisbe, & Otley, (2004) have focused on MCS definition by Simons (1995) referred to management control systems as the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities. Other researchers (Valeiras, Sanchez & Conde (2015) used Chenhall (2003) study, which indicated to MCS consist of systematic use of management accounting to achieve some goals and other controls such as personal and clan controls.

MCS have been categorized in different ways in the literature. Some of these categorizations are formal and informal controls, action and results controls, tight and loose controls, and financial and non-financial controls (see for instance; Kald et al., 2000; Langfield-Smith, 1997; Simons, 1991). Thus, it has been argued that to make MCS more relevant in today's competitive environment there is the need to go beyond financial analysis and to include nonfinancial analysis (Chenhall, 2003; Nyamori, Perera, & Lawrence, 2001). Simons's (2005) classification of controls into diagnostic and interactive provides a useful reference for understanding the distinction between financial and non-financial MCS. Diagnostic controls tend to be backward and inward-looking and can be associated with financial MCS while interactive controls tend to be forward and outward-looking and can be associated with nonfinancial MCS.

Financial and non-financial MCS are both important when it comes to strategy development (see for instance, Bhimani & Langfield-Smith, 2007). May be better combine with the above paragraph. In this review, we found various definitions of business strategy, and most of selected papers have defined business strategy is concerned with how a business achieves competitive advantage and it has been suggested that the MCS should be tailored explicitly to support the strategy of the business to lead to superior performance, for instance Henri, (2006); Acquaah, (2013).
3.0 ORGANIZATION PERFORMANCE

Performance refers to the results of activities of an organization or investment over a given period of time. The literature review has found that the effect of management control systems upon organization performance is difficult to predict. If management control systems supply information relevant for coordination and learning, then a positive relationship between performance and the use of management control systems is expected. Some evidence in the performance field exists pointing in this direction [for instance Akroyd, & Maguire, (2011); Bisbe, & Otley, (2004); Davila (2003).

This research paper presents a review of the impact of management control system on organization’s performance, research published in academic research journals in various years. The following online journal databases were searched to provide a comprehensive bibliography of the academic literature on the impact of management control system on organization’s performance:

- Emerald Fulltext
- Google Scholar;
- ACM Digital library;
- Science Direct.

In this review, data sources and articles were selected using the above online databases, the literature search was based on the keyword descriptor, the impact of management control system on organization’s performance for the selected databases, the databases were queried for the keywords in the title, abstract and the keyword list. This search originally produced approximately 10 research papers.

4.0 FINDING

This section presents the results of the literature review. Under this section, firstly, it attempts to highlight the similar common characteristics of the existing papers. Then secondly, providing the entire discussion in terms of the findings of these 10 selected studies.

4.1 Common Attributes of the Selected Papers

This section presents the publication trend, investigated industries, number of countries analyzed and statistical approach adopted in the reviewed articles.

4.1.1 Distribution of articles by journal

Table 1 shows the categorization of 10 articles as per journals, and time-period and the number of articles published during this time span. In all, 7 journals have published the selected papers in the area of MCS and organizational performance. The majority of the articles has been published in Accounting, Organizations and Society journal (4), and the rest articles from different journals.
Table 1: Distribution of articles in journals and year

<table>
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<tr>
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<td>Performance Measurement and Management Control</td>
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</table>

4.1.2 Distribution of articles by industries

The industry wise analysis of research papers shows that the articles were spread over 4 industries as depicted in Figure 1. This figure also indicates that manufacturing industry, which was examined in 6 articles of the selected articles, for instance, (Henri, (2006); Henri, & Journeault, (2010); Bisbe, & Otley, (2004) and other. While the rest of industries, namely, Business, Service, and primary, manufacturing and service industries (Florez & et al., 2012), which examined in separate articles.

Figure 1: Distribution of articles by industries
4.3 Distribution of articles by key informant
The distribution of articles according to the key information, shown in figure 2, roughly (40 percent of the papers or 4 articles out of 10) have collected data from employees, as a key informant. However, 20% or 2 out of the total selected papers focused on managers, also top management 20%. And lastly, 10% (one paper out of the total) have used CEO and financial controller as their respondents.

Figure 2: Distribution of articles by Key informant

4.1.4 Distribution of articles by countries
The country wise analysis of research papers reveals that the selected articles for review cover 6 countries. The maximum articles examined industries in two countries, namely, Spain and Canada. In total, 3 articles studied industries in Spain followed by 2 articles each for Canada. The figure also depicts that the research in this area is stretching across various other countries as well.
4.1.5 Distribution of articles by research approach and data collection method

Most of the selected papers have used quantitative research design, and utilized questionnaire instrument for gathering data from various key informants as we discussed in the previous section.

5.0 Discussion

The finding comprises an analysis of the selected research that examines the relationship between specific aspects of MCS, and firm’s performance. (Akroyd, & Maguire, 2011) have shown that in a product development setting both the goal-congruence and uncertainty reduction roles of management control are important. With a view to understanding the roles of management control, they observed how organizational members enacted management control in practice, including the three elements of management control within their case organization – input control, process control and output control. This supports finding that project managers (equivalent to functional managers in the current study) concentrate on activities related to reducing uncertainty during product design. However, their observations show that activities related to uncertainty reduction were prevalent during all stages. They found that input control related to the presence of members of each of the three hierarchal communities (executive managers, functional managers and functional specialists) during activities seemed to have a strong influence on the role of management control during product development as each focused on different organizational issues.
Florez et al (2012) in their study of control system of inter-organizational efficiency: An Analysis of export performance tried to examining the role that Management Control Systems (MCS) plays in exporting firms’ exporting capabilities and resources to optimize export performance. The methodology used in this study were to utilize empirical data from Spanish exports, an initial analysis of export efficiency was performed based on DEA and segmentation techniques. From efficiency scores, they tasted causal relationship between MCS design and the optimization of resources and capabilities when performing export activities. Florez et al (2012) found as a final conclusion of their study that any type of control system was found to have a positive influence in export performance, but only social control establishes a difference in terms of efficiency. The results show that strong social controls increase firms’ efficiencies when managing export channels, allowing firms to achieve outputs superior to competitors with similar resources and capabilities. In addition, an efficiency ‘lifecycle’ was identified for relationships between exporters and intermediaries. A pro-cyclical effect was found among MSc design, use and export efficiency; intense MCS were established in the first stage of a relationship but were relaxed after a certain level of efficiency was achieved, leading to a reduction of efficiency in the long term that compromised the continuity of relationships.

Another study by Auzair & Smith, (2005), this study draws on prior research and uses a contingency approach to identify variables that are relevant to the design of MCS in service organizations. The theoretical framework of this study combined literature from various perspectives, including areas that have received vast attention in MCS studies, namely, business strategy, and areas that have received scant attention, namely, service process type and organizational life cycle. To some extent, findings of the current study reconfirm prior studies. However, this study also offers several new insights into the design of MCS in service organizations. Prior research provides only fragmented evidence on the nature of the relationships between the selected variables, and in some circumstances, where appropriate, evidence from the manufacturing sector was adopted to justify specific relationships. Considering the exploratory nature of this study, this study began by testing the direct relationships between the contingent variables of service process type, business strategy and life cycle stage, and MCS.

Performance measurement system (PMS) is one of the main functions in management roles and reflects the strategic goals of firms. PMS particularly support the management control system (MCS) to manage increasing complexity. (Jamil & Mohammed, 2013)
Jamil & Mohammed (2013) in their study The Effects of Management Control System on Performance Measurement System at Small Medium Hotel in Malaysia investigated the role played by the MCS in the PMS design in the context of the Malaysian SMEs hotels. This study employs contingency theory and using four Simons’ levers of control as intervening variable to explain the relationship. Data is collected by survey at small medium hotel sector in the Northern Part of Peninsular Malaysia. The study found that PMS is correlated to an each of the four selected individual management control system (MCS) and also suggest that the development of PMS will influence the overall performance in small medium hotel sector through the acting of MCS.

Henri & Journeault (2010) have examined the influence of the integration of environmental matters within management control systems on environmental and economic performance. More specifically, they used a mediation model to investigate the direct effect of eco-control on economic performance, as well as the indirect effect through environmental performance. Overall, eco-control has no direct effect on economic performance. A mediating effect of environmental performance on the link between eco-control and economic performance is observed in different contexts. More specifically, eco-control has an indirect influence on economic performance in the context of (i) higher environmental exposure, (ii) higher public visibility, (iii) higher environmental concern, and (iv) larger size.

The interactive use of management control system (IMCS) affects process and organizational innovation. Valeiras, Sanchez and Conde (2015) in their study examined how the interactive use of management control systems (IMCS) affect process and organizational innovation. Firstly, it is postulated that MCS directly influences the development of process and organizational innovations. Secondly, they argue in favor of a moderating role of MCS in the relationship between innovation and financial performance. Most studies of IMCS and innovation have focused on new product development. However, process and organizational innovations follow innovation patterns that clearly differ from product innovation. The research model is empirically examined using data collected from a survey of 230 firms. Results from a structural model tested applying Partial Least Squares regression, controlling for size, family ownership, R&D, and product innovation, reveal that IMCS fosters process and organizational innovation. Results also suggest that IMCS could play a moderator role in the relationship between process innovation and financial performance. These findings highlight the role of IMCS in process and organizational innovation, expanding pervious literature on Simons’ Levers of Control and Innovation. The results are also discussed with regard to their managerial implication. Valeiras et al., (2015)
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The study has been conducted by Bisbe & Otley (2004) which was utilized the balance score card (BSC), it tested whether the interactive use of controls (including the BSC) leads companies to develop and launch new products, and whether it contributes to the impact of the new innovative products on organizational performance. The study found that the interactive use of the BSC did not moderate the relationship of the product innovation strategy on performance.

New product development has become a central dimension in the strategies of many companies (Brown & Eisenhardt, 1995; Clark & Fujimoto, 1991, P.6; Grant ,1996; Gupta & wilemon, 1990; Schilling & Hill, 1998). Current emphasis on first mover advantages, fast product introductions, more demanding product functionality, and shortening life cycles has put greater pressure on new product development (cooper, 1998).

Toney Davila (2000) conducted an empirical study on the drivers of management control system’ design in new product development, this study draws on Galbraith’s concept of uncertainty and investigates the relationship between project uncertainty; product strategy and management control systems. It also explores whether these systems help or, as argued in the innovation literature, hinder product development performance. Results support the relevance of the project uncertainty and product strategy to explain the design of management control systems. They also show the better cost and design information has a positive association with performance, but that time information has a negative effect.

The results of this study indicate that these systems are relevant and, moreover, managers in product development use them to obtain information needed to reduce uncertainty. This findings contrasts with previous studies which assumed that control systems are tools to reduce goal divergence and found that control systems are only marginally relevant to product development. Bisbe & Otley (2004) defined BSC in their survey as summarized, multi-perspective sets of both financial and non-financial indicators that aim to capture the extent to which strategic objectives are being achieved. In general, Bisbe & Otley (2004) provide a comprehensive study of the effect of the interactive use of control systems on product innovation. They conducted a survey of 120 medium-sized mature Spanish manufacturing firms, and tested whether the interactive use of controls leads companies to develop and launch new products, and whether it contributes to the impact of the new innovative products on organizational performance. The control systems studied were the budgeting system, BSC, and project management systems . The results indicated that in low innovating firms, the use of an interactive control system may lead to greater innovation, by providing guidance for the search, triggering, and stimulus of initiatives and through providing legitimacy for autonomous initiatives.
However, in high innovating firms, the interactive use of controls seemed to reduce innovation. This was thought to be caused by the filtering out of initiatives that result from the sharing and exposure of ideas. This interpretation is similar to that of Simons (1987). Another finding was that the interactive use of controls moderated the impact of innovation on organizational performance, possibly as a result of the direction, integration, and fine-tuning that is provided by those interactive control systems. Overall, support was found for the positive impact of formal MCS on innovation and long-term performance.

In the contemporary competitive, complex and changing global business environment, firms are being challenged to adopt business models that enable them to address the strategic uncertainties and risks they face in their business environments. Managing accounting researchers argue that one of the ways firms can continually rejuvenate to survive and succeed in these complex and uncertain environments is to understand the role of management control systems (MCS) in creating competitive advantages (Simons, 2000; Widener, 2007).

Moses Acquaah (2013) in his article entitled with Management Control Systems, business strategy and performance: A comparative analysis of family and non-family businesses in a transition economy in sub-Saharan African compared the relationships among management control systems (MCS), business strategy and firm performance in family businesses (FBs) and non-family businesses (NFBs) in the context of a transition economy in sub-Saharan Africa that has not been previously studied- Ghana. The findings indicated that the influence of MCS on business strategy is contingent on whether the firm is a FB or NFB. The influence of (i) DCS on the cost leadership strategy is stronger for NFBs than FBs; (ii) ICS on the differentiation strategy is stronger for FBs than NFBs. Moreover, business strategy mediates the MCS-performance relationships; however, both the indirect and total impacts of MCS on performance are stronger for FBs than NFBs.

Finally, the results of Henri, (2006) strongly that an interactive use of PMS fosters capabilities of market orientation, entrepreneurship, innovativeness, and organizational learning. Indeed, by focusing organizational attention on strategic priorities and stimulating dialogue, PMS contribute to the process of knowledge generation and dissemination, and foster collaboration throughout the organization. These findings support Simons’ (1990) model that views control systems as more than mechanistic tools used to support strategy implementation, but also powerful devices to stimulate and manage the emergence of strategies throughout the organization. These results are also complementary to the empirical studies conducted by Abernethy and Brownell (1999) and Bisbe & Otley (2004) that also support the role of MCS in an innovative and changing context. However, while these two studies suggest a moderate effect of interactive use on the relationship between innovation/ strategic change and performance, the current results provide evidence of a direct relationship between interactive use and capabilities leading to strategic choices and performance.
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This divergence can be explained in part by the focus of previous studies on the interactive use of MCS while the current study integrates also the diagnostic use as well as the dynamic tension.

6.0 CONCLUSION

The purpose of this paper is to review and critique empirical research that examines the relationship between MCS, and organizations performance to consider the state of our knowledge in this area, outline limitations, and suggest improvements and directions for future research.

Overall, most of the selected papers that have used quantitative research approach found there is a strong linkage between MCS and firm’s performance, the findings of these studies clearly indicate that the role of MCS is to support the formulation and implementation of competitive strategies and that it is imperative for managers to match the appropriate control system to the right strategy, and implementation of an efficiency-based strategy leads to experience higher performance.

REFERENCES

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<td>Performance Measurement and Management Control: Global Issues</td>
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<td>The results indicated that (1) mass service, mature and cost leader firms place a greater emphasis on more bureaucratic forms of MCS, (2) service process type, organizational life cycle stage, and business strategies have a significant influence on the design of a firm's MCS.</td>
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**Appendix**
تأثير نظم الرقابة الإدارية في أداء الشركات
مراجعة أدبيات

إن البحوث التطبيقية التي تناولت تأثير نظم الرقابة الإدارية على أداء الشركات تم تناولها في دراسات عديدة في القرن المنصرم في اقتصادات البلدان النامية والمتقدمة، في ظل المنافسة والتفاوت والتغير في البيئة التجارية في العالم، حيث الشركات تتبنى نماذج تجارية تمكنها من معالجة استراتيجيات غير مؤكدة، فضلاً عن المخاطر التي تواجهها في بيئتها التجارية.

إن المسألة الرئيسية في دراستنا تمثل بان البحوث في المحاسبة الإدارية يدعون بان واحدة من الطرق التي تستعملها الشركات من أجل النجاح والبقاء في بيئتها المعقدة غير مؤكدة، تمثل بفهم دور الرقابة الإدارية في صياغة استراتيجيات الشركة، التي تعود عليها بفائدة تائفية تؤدي إلى تعزيز أداء الشركات.

هذا الدراسة هو محاولة للفوضى في الدراسات السابقة حول تأثير نظام الرقابة الإدارية في أداء الشركات باعتماد مجموعة من الدراسات المتنوعة في مجموعة متنوعة وواسعة من المجالات العلمية العالمية.

ويتناول البحث أيضا بعض المناهج البحثية ذات الصلة بدراسة حياة الشركة. يعرض البحث النتائج الرئيسية المتعلقة بهذا الموضوع، وتقدم التوصيات للبحوث المستقبلية ذات الصلة بالموضوع. ويسلط البحث الضوء على العوامل العديدة التي من الممكن ان يكون لها توجيه أفضل في تأثير نظام الرقابة الإدارية في أداء.