RESEARCH ARTICLE

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# Connecting Organizational Performance to Action, Results, and Cultural Controls: Findings from a Quantitative Study in the African Managerial Context

Israel Kofi Nyarko[1], Daniel Delali Kornu[2], Ophelia Delali Dogbe Zungbey[3], Felix Phanuel Adzah[4]

[1]Department of Management Sciences, Evangelical Presbyterian University College, Ho, Ghana
[2]Department of Accounting, Finance, and Economics, Evangelical Presbyterian University College, Ho, Ghana
[3]Department of Human Resource Management, Central University, Accra, Ghana
[4]Directorate of Human Resource Management, Ho Teaching Hospital, Ho, Ghana

## Abstract

This study examines the relationship among outcomes, social dynamics, and cultural phenomena related to performance, with a focus on efficiency, accountability, and innovation within the African management context. A cross-sectional survey research design was used to collect data from 200 middle managers, finance managers/officers, and departmental heads in universities, banking, and manufacturing companies in Ghana. In this research, descriptive analysis, correlation analysis, and regression analysis (including Cronbach's alpha and component analyses) were the statistical methods. The results suggest that output and action controls are positively related to performance efficiency, while only action controls are positively related to effectiveness. In addition, cultural and practice differences are breeding creativity, while the action controls serve as means for increased accountability. These findings highlight the inadequacies of Management Control Systems (MCS) as performance aids, particularly in Africa. That would require that managers and administrators draw clear lines of demarcation that respect institutional and regional traditions. This study holds great value in the discipline of risk management, as it introduces new insights from MCS theory in an African context and enhances knowledge regarding how control systems complement each other to facilitate progress toward sustainable development in developing economies, thereby enhancing future economic growth.

**Keywords:** Strategic control mechanisms, governance practices, performance outcomes, institutional environment, cultural norms, emerging economies

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## Introduction:

Contemporary organizations face increasing pressure to perform better to maintain their legitimacy, which is being challenged by various interest groups in a volatile business environment. They are under rising pressure to foster a culture of innovation that supports long-term sustainability, enhances operational efficiency, and ensures accountability to both regulators and shareholders. For managers, the challenge of balancing these competing demands raises an important question: How can they retain control and stability while promoting flexibility and innovation? Therefore, Marginal Control Systems (MCS) have proven essential for aligning employee behavior with the company's goals and for efficiently utilizing resources to execute strategic priorities.

MCS includes formal and informal rules, like decision authority, performance measurement, and cultural realism, that members of an organization can use when making decisions. Until now, MCS are seen not only as compliance-based tools but also as instruments that can make a firm

**Corresponding Author:** Israel Kofi Nyarko, Department of Management Sciences, Evangelical Presbyterian University College, Ho, Ghana, E-mail: israel.nyarko@epuc.edu.gh
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strategically competitive, flexible, and potentially survive (Bedford, Albert, & Cigař, 2022; Oyewo, 2022). Especially in firms facing a radical technological environment, increased competition, and high risk, the tension between efficiency and innovation in MCS has become a central topic for management research. This, in turn, has renewed interest among researchers and managers in understanding how different types of control, including output, behavioral, and cultural controls, affect organizational performance across various settings.

MCS has been widely studied worldwide; however, there is limited information available on African perspectives. African firms face unique and challenging obstacles, including institutional corruption, financial constraints, and ineffective regulatory bodies, which significantly influence managerial practices (Appiah et al., 2020b; Ofori & Aryee, 2013). Given these conditions, control structures in Africa can differ significantly from those in developed economies. For example, Western institutions typically rely more on complex financial control systems. In contrast, African institutions often use relational, cultural, and human-based control methods to address resource gaps or institutional weaknesses. Nonetheless, little research has explored how these different types of control interact to affect firm performance in Africa.

Moreover, this highlights a surprisingly narrow area within the current literature. Much research to date has relied on relatively short-term measures when examining financial controls or governance levers; little work has been done to explore how (result, action, and cultural controls) influence overall firm performance. This suggests that there has been a lack of focused effort to reevaluate the operational mechanisms of control systems in African organizations, particularly regarding their potential to enhance both efficiency and accountability without stifling innovation. Without these insights, African managers risk implementing or imitating foreign controls that may not accurately reflect local conditions, making such controls less effective.

This research advances both theory and practice by expanding contingency theories (i.e., a best-fit model linking control systems and situational factors) and the resource-based view, which highlights specific configurations of internal resources as potential sources of sustained competitive advantage. By exploring the practical applications of MCS in African companies, this study broadens existing Western-centric management control theories that currently dominate mainstream scholarship. Overall, the findings will aid managers, regulators, and policymakers in designing adaptive, context-specific control systems that balance efficiency and effectiveness with accountability, innovation, and resilience within the complex environments of African firms.

Although it has been established that balanced control packages are desirable under uncertainty and turbulence (Grabner & Moers, 2021; Oyewo & Akintoye, 2023), little is known about how overall results, action, and cultural controls relate to performance in the African context. This study addresses this gap by providing empirical evidence from Ghana and positioning the African experience within the ongoing global discussion on management control.

To facilitate the analysis, the research is conducted under the following research questions:

- What impact does results control have on organizational efficiency in the sub-Saharan African manager context?
- How do the controls of action contribute to accountability?
- How much do cultural constraints affect organisational innovation?

These are the questions this study aims to address in order to clarify the role of MCS as a performance enhancer within an African context. It is expected that this study will make a twofold contribution: theoretically, by expanding knowledge on how control systems influence organizational outcomes in Africa, and practically, by providing practitioners with evidence-based findings they can use to understand how to develop resilient and agile high-performance organizations in an emerging economy.

**Literature Review**

*Organizational Control Processes*

Managerial control systems (MCS) are defined as the formal and informal structures an organization uses to evaluate whether actual performance meets its predefined goals and, when necessary, implement corrective actions to ensure it does. This aligns with Wim A. Van der Stede's definition in "The relationship between two consequences of budgetary controls: budgetary slack creation and ratcheting." Bedford et al., 2022 MCS is a control tool and performance measurement framework for managers to plan their efforts on controlling and to quantify its success. While the classical view of control systems has been more formal and prescriptive, today's MCS is seen as embedded in evolving structures that support organizational routines, but not as formal ex ante coordinating mechanisms (Grabner & Moers, 2021).

Malmi and Brown's (2018) frequently cited model in the literature categorizes controls into three types: results, action, and cultural. Performance-based controls focus on measuring performance against targeted and benchmarked objectives, thereby increasing accountability and transparency. Action controls guide behavior through stable norms, rules, or institutions. Cultural controls originate from shared values, beliefs, or informal expectations about how people should behave, without direct managerial intervention. Recent studies have shown that combining these three controls in a project can improve performance more than relying on just one or two. In doing so, it is possible to develop a new management perspective by viewing managerial control systems as interconnected elements, where balancing results controls, action controls, and cultural influences is key to enhancing organizational performance.

*The strategic value of MCS*

As business complexity grows alongside globalization and technological advances, management control systems have become a strategic concern. MCSs are now seen not only as administrative tools but also as strategic mechanisms for gaining a competitive edge (Oyewo, 2022). Results controls establish performance targets and monitor outcomes for efficiency, while action controls enforce accountability through visible behaviors or practices (Al-likeness), and cultural controls encourage creativity and flexibility through shared values (Ofori & Aryee, p.2023). MCS is proposed as a way to promote organizational ambidexterity in developed economies by supporting both exploiting and exploring opportunities (Bedford et al., 2019). In contrast, the African context is often more influenced by social and kinship considerations due to institutional weaknesses, constraints, and resource scarcity (Appiah et al., 2020). This suggests that indigenous systems in Africa may focus on control systems that blend formal financial methods with informal cultural processes (Antoldi, 2006).

*MCS and Organizational Performance*

The relationship between MCS and performance at the organizational level has also become an increasingly studied topic. There is strong evidence that well-designed MCSs result in more efficient, better-managed, and more innovative organizations. For example, Bedford et al. (2022)

noted that integrated control systems likely encourage innovation and financial prudence. Additionally, Oyewo (2022) suggested that sustainability-focused technical monitoring tools support the long-term viability of Nigerian organizations. However, the African experience remains understudied. Appiah et al. (2020) observed that monitoring and measurement help improve the performance of Ghanaian SMEs, while Ofori and Aryee (2023) emphasized that adaptive management plays a key role in organizational resilience during uncertainties.

More recently, Oyewo and Akintoye (2023) stressed the importance of cultural and social controls, stating that firms focusing only on financial controls may fail to recognize key motivational and interpersonal variables necessary for maintaining exceptional performance in emerging economies. Nonetheless, significant gaps persist in this area. First, very few empirical studies have examined outcomes, processes, and cultural barriers simultaneously; these components have mostly been studied separately. Second, existing empirical evidence on compliance and governance primarily focuses on Africa and does not sufficiently explore how control systems can foster innovativeness. Third, the literature on FinTech has primarily concentrated on SMEs or financial institutions, leaving other organizational contexts understudied.

*Research Gap and Contributions*

This study emphasizes that, although the theoretical foundation of MCS is well established, there is an urgent need to position these theoretical frameworks within an African empirical context. This gap not only reveals variations in the number of publications but also indicates a primarily one-sided focus on content-related aspects, primarily centered on financial controls and neglecting cultural and behavioral factors. Specifically, this work aims to contribute theoretically by integrating conformance, cultural, and action controls into a unified framework; and practically by linking these three types of control with performance outcomes such as efficiency, accountability, and innovation. The significance of the study is twofold: (1) it enriches the global discussion on MCS by incorporating African evidence into Western scholarship, and (2) it offers practical insights for African managers and policymakers on designing MCS frameworks rooted in local contexts that still adhere to norms of accountability and competition.

*Strategic Role of MCS*

The importance of management control systems (MCS) and the study of MCS have been emphasized by scholars in the management field recently, due to increasing uncertainty or technological breakthroughs coupled with ongoing institutional pressures on organizations. Viewed initially as control tools, MCS are now also understood to have a two-way function: they enable organizations to legitimize and rationalize themselves—allowing them to justify their actions and set short-term performance goals—while also helping to develop long-term capabilities. This dynamic, bidirectional process illustrates how these forces can both rationalize operations and revisit strategic priorities. More recent research indicates that the performance impact of MCS depends on the specific systems, applications, and their usage. Bedford et al. (2022) find that balanced and mutual control mechanisms promote accountability and creativity. The old dichotomy of control versus inspiration may have been overly simplistic.

Therefore, a control tool that enables more action and consideration of performance information (while not simply collecting it as a control) fosters learning and choice even under uncertainty (Grabner & Moers, 2021). This evidence further supports the claim that MCS are enhancers, not inhibitors, of organizational agility. Ambidexterity, i.e., the simultaneous use of different skills and competencies in exploration and exploitation within an organization, is considered strategically important for MCS as well. The limited literature suggests that high performance is compatible with several RAC-Results, Action, and Cultural controls rather than just one. Results controls generate expectations and discipline (Ouchi, 1977), action controls define key routines to reduce risks, and cultural controls are behavioral norms that promote teamwork and creativity. These combined functionalities create a control toolkit with the appropriate balance of restriction and freedom in opportunistic environments.

The strategic role of MCS as a control tool cannot be overstated, especially in developing countries, such as Africa, where institutions are weak and resources are scarce, which has limited their influence on managerial practices. Adaptive management practices, including control systems, critically influence organizational resilience (Ofori & Aryee, 2023; Schippers, Den Hartog, Koopman et al., 2019). Sustainable control paradigms are approaches that enable organizations in Nigeria to strike a balance between accountability and environmental sensitivity, ultimately fostering sustainable capacity development (Oyewo, 2022). The research establishes that MCS, when applied in context, enables African firms to transition from a control-based system to a strategically oriented one, focusing on performance and innovation.

Despite these advancements, challenges still exist. Most African companies continue to lack a strong culture and people-oriented controls, relying predominantly on financial and transactional controls. This limited focus can restrict the ability of MCS to provide strategic value in an increasingly dynamic business environment. Therefore, gaining a clearer understanding of when it is strategically appropriate for an organization to combine results controls, action controls, and cultural controls is essential for designing systems that prevent overreaction, which can lead to compliance and innovation paralysis (Siggelkow & Levinthal, 2003), while also supporting a long-term recovery outlook.

*MCS and Organizational Performance*

The relationship between management control systems (MCS) and an organization's performance continues to be a key theme in management control research. Traditionally, performance measures were mainly financial, and control systems focused on improving efficiency and reducing costs. However, concerns about performance have increasingly shifted to non-financial issues such as trustworthiness, innovativeness, sustainability, and resilience in addressing complex societal problems (Bedford et al., 2022; Oyewo, 2022). This broader view recognizes that the control structure influences both quantifiable results (e.g., productivity, profitability) and behavioral outcomes (e.g., learning, organizational capability).

Evidence for the adaptive value of MCS: There is growing evidence that well-regulated MCSs lead to better performance across various situations. Bedford et al. (2022) found that linking controlling and innovation leads can stimulate change without losing control; thus, high-quality controls may resolve the traditional trade-off between control and creativity. Additionally, Grabner and Moers (2021) note that the joint use of controls is also beneficial because it improves decision quality by encouraging discussion, promoting learning, and increasing flexibility in uncertain environments. This perspective challenges the limited view that MCS is only involved in, and suggests another role — that of enabling high performance.

Recent research in Africa has begun to examine the unique features of command and control within the continent. Rodrigues et al. (2015) argue that internal control systems are statistically significant predictors of managerial performance in small and medium-sized enterprises (SMEs) in Ghana, particularly regarding results and action controls under resource control conditions similar to those in the study by Appiah et al. (2020). Adaptive management enhances organizational resilience to environmental shocks. Applying Flexible MCS (Kyc et al., 2009) further increases adaptive capacity to handle such uncertainties. This finding is especially relevant for economies experiencing institutional turbulence (Ofori & Aryee, 2013). Furthermore, Oyewo notes that Nigerian firms have had to become more responsive and competitive in the global market to align with the push toward sustainability driven by corporate governance reforms. These systems have shifted organizational goals from traditional performance indicators to those focused on societal challenges and resilience.

Addressing marginalization and social and cultural controls in the developing world, Oyewo and Akintoye (2023) highlighted the importance of cultural and social influences in these regions. They argue that focusing solely on financial and performance metrics is inadequate because it overlooks relational and motivational factors, especially in Africa, where informal networks, trust, and culturally shaped behaviors are vital. Therefore, effective MCS, along with addressing problems and cultural solutions, is crucial for achieving competitive organizational performance in the African setting. However, a few issues remain unaddressed. There are relatively few (empirical) studies in Africa that focus on SMEs or industries, leading to limited process-based evidence across various sectors. It is unclear how certain behaviors function within public organizations and how these behaviors interact with cultural and structural factors to influence outcomes such as efficiency, accountability, and innovation. Filling this gap is important not only for advancing theory but also for practical application, especially considering Africa's contemporary corporate responses to globalized competitive environments. Overall, MCS improves organizational performance across multiple areas. However, the strength and nature of this relationship depend on the context, indicating that evidence from Africa, where organizational bottlenecks, cultural norms, and structural constraints may differ, should guide practice.

*Research Gap and Contribution*

Despite the vast number of articles published about MCS, a wealth of evidence suggests that there are still numerous research gaps that demand empirical investigation. The first reason is that the field of management accounting is an oversaturated knowledge domain with many researchers focusing on it, mostly in developed economies characterized by relatively stable institutions, resource-rich environments, and highly sophisticated control systems (Klein et al., 2020; Grabner & Moers, 2021; Bedford et al., 1997). This sharply contrasts with the war and poverty present elsewhere on the African continent. Consequently, findings from studies conducted in these settings cannot be directly generalized to institutions in Africa, highlighting the need for environment-specific research. Second, during the period under review, there is a noticeable dominance of finance-based discourse and governance frameworks (as evidenced by the proliferation of accounting-related literature) in the African literature on CGS. These studies mainly focus on rule adherence, regulatory compliance, and controls related to fraud risk management (Appiah et al., 2020).

Although the findings from these studies are invaluable, they often overlook how MCS is utilized more strategically for innovation, learning, and sustainable development. A review of the literature, however, has shown that cultural and social control systems play a crucial role, especially in Africa, where trust, reciprocity, and shared interests are closely tied to organizational behavior (Oyewo & Akintoye, 2023). Also, these details are often ignored when trying to generalize action controls. Third, few studies comprehensively examine the relationship between results and action, or cultural controls. Experience indicates that each of these factors is often studied separately, which can lead to an underestimation of the level and type of innovation that could result from their combined implementation. Remember that, by viewing controls from a "functional" perspective, as interconnected rather than separate elements, the potential to improve management practices is significantly increased (Nahm, 2023). However, very few models have been empirically tested in an African context.

This article aims to address these gaps in three main ways. First, it critiques the mostly overly restrictive approach in anthropology by empirically analyzing the dynamics of outputs, behavior, and cultural control across various performance indicators in African organizations. Second, from a theoretical perspective, this study contributes to contingency theory and the resource-based view by identifying new contingencies of control systems, thus enhancing our understanding of how institutional and cultural factors influence the relationship between control systems and effectiveness. Ultimately, it offers practical insights for African managers and policymakers, such as creating balanced control bundles to boost efficiency, effectiveness, and innovation. This article will strengthen both academic and managerial discussions within the African context by situating African evidence within a broader global view on management control. It tackles a key research question and enhances the relevance of management control studies for diverse social groups.

## Conceptual Framework and Hypotheses

The literature suggests that some of the results controls (Meier & Toole, 2003) are important for performance success; however, cultural control is multi-dimensional, and its impact on performance may vary from effect to effect. Building on contingency theory, we argue that the effectiveness of a Management Control System (MCS) depends on environmental factors, particularly uncertainty and institutional pressure (Grabner & Moers, 2021). Additionally, the Resource-Based View (RBV) suggests that a sound control system is considered a valuable firm resource, providing a competitive advantage (Bedford et al., 2022).

*Conceptual Linkages*

Performance targets are central to results- and output-based governance; however, when considering efficiency, better information, increased responsiveness, and external motivation through visible consequences are also essential. Mushati et al. (2008) and in low-resource settings, such as many parts of Africa, results-based management tools can reduce duplication and improve the effective use of resources (Appiah et al., 2020). Rule-based control methods, where behavior is governed by set rules and routines, aim to improve accountability by limiting discretionary power and standardizing responses. However, weak enforcement of regulations can hinder the use of action controls as internal mechanisms (Ofori & Aryee, 2023). When politics are rooted in culture and the norm becomes: "let us make sound moral choices together," it creates incentives for innovation around cooperation, trust, and people's desire for change. The African cultural and traditional belief systems, along with the influence of communal relationships and collectivism, shape the ways, limits, and nature of implementing cultural control, allowing for the development of creative potential without necessarily threatening organizational unity (Oyewo & Akintoye, 2023).

*Conceptual Framework Diagram*

The diagram in Figure 1 shows the hypothetical connection between the three dimensions of MCS and their organizational-level effects. Results controls are expected to improve effectiveness, action controls encourage responsibility, and cultural controls foster creativity. Additionally, it is essential to acknowledge the role of context, institutions, culture, and resources within this power dynamic in an African setting. Therefore, the model reminds us that MCS should not be seen as an isolated element within a study, but as part of an interdependent system that influences performance in multiple ways.

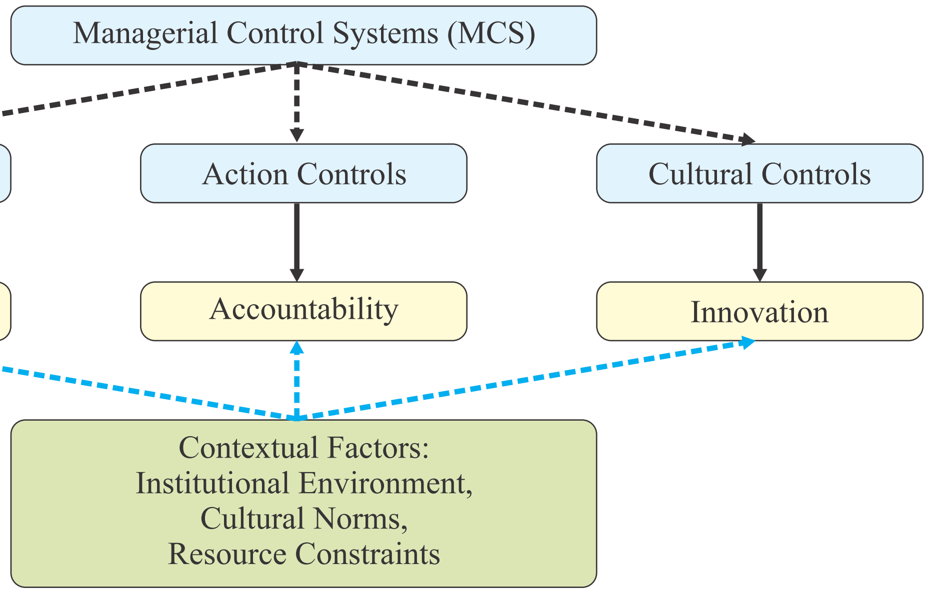


Figure 1: Conceptual Framework

*Hypotheses*

Based on the conceptual framework and literature, the following hypotheses are formulated:

*H1:* Results controls positively influence organizational efficiency in the African managerial context.

*H2:* Action controls positively influence accountability in African organizations.

*H3:* Cultural controls positively influence innovation in African organizations.

These hypotheses provide a basis for the quantitative analysis and reflect the study's focus on linking specific control mechanisms to distinct performance outcomes.

**Methodology**

Data for this study were gathered through a cross-sectional survey method, which is well-suited for testing the proposed links between MCSs and their effect on performance in an African context. The benefit of this approach is that the researcher could identify patterns across variables at a specific point in time, providing evidence for statistical validity. The study population consisted of managerial personnel, finance officers, and department heads from key Ghanaian organizations across various sectors, including higher education, manufacturing, and banking. Participants were selected from those involved in strategic decision-making processes for planning and implementing controls. To ensure proportional representation across all fields, simple random sampling was employed, resulting in 200 completed questionnaires; this sample size is considered sufficient for reliable statistical analysis.

Data collection was conducted using questionnaires, structured tools with rating and 5-point Likert-scale questions adapted from other instruments relevant to management control in the literature (Bedford et al., 2019; Grabner & Moers, 2021). The questionnaire included components on result controls, action controls, and cultural controls as the antecedent constructs.

Effectiveness, accountability, and creativity were defined as endogenous constructs representing organizational performance outcomes. Adjusting for organizational size, industry, and ownership type was also expected to help minimize the influence of contextual variables.

The analysis for the study involved two steps. Descriptive statistics were employed to introduce the sample and gather fundamental information regarding the data. Subsequently, a correlation analysis was performed to examine the relationships between variables. Finally, the interactions among control systems and decision-making performance were analyzed in relation to absorptive capacity, which functioned as a mediating variable. The validity of the measurement scales was assessed using Cronbach's alpha (all exceeding 0.70) to establish convergent validity. Additionally, factor analysis supported the construct validity of the scales, as evidenced by high item loadings on their respective factors.

All procedures conformed to ethical standards for human research and received approval from the Institutional Review Board for data collection. All participants engaged voluntarily, and written informed consent was obtained from each individual. Confidentiality and anonymity of the information were preserved throughout all phases of the research, which was conducted on a server dedicated solely for educational and research purposes.

## Results

Preliminary test, descriptive statistics, and correlational analysis for the liquid–liquid extraction were conducted prior to further testing. Support for the hypothesized relationships is provided in Table 2, which shows positive and significant associations between the outcome and each of the performance measures, as well as culture and action controls, thus offering preliminary support for our model. There was no evidence of multicollinearity, as all correlation coefficients were below 0.70. Top-down factor analysis supported the construct validity of the CAS, with favorable item loadings on each of its factors.

**Table 1 Regression Results**

| Outcome | Predictor | Intercept | Slope (β) | SE (Slope) | t (Slope) | $R^2$ |
|---|---|---|---|---|---|---|
| Efficiency | Results-Controls | 0.0073 | 0.5039 | 0.0476 | 10.5795 | 0.3611 |
| Accountability | Action-Controls | 0.0872 | 0.3244 | 0.0424 | 7.6467 | 0.228 |
| Innovation | Cultural-Controls | 0.0824 | 0.3525 | 0.0471 | 7.4815 | 0.2204 |

Three regression models were developed for testing the hypotheses. The results of the regression analysis are exhibited in Table 1.

**Table 2: Correlation Matrix (Key Variables)**

| | Results Controls | Action controls | Cultural controls | Efficiency | Accountability | Innovation |
|---|---|---|---|---|---|---|
| Results controls | 1.0 | 0.095 | -0.134 | 0.601 | 0.03 | -0.15 |
| Action controls | 0.095 | 1.0 | -0.033 | -0.029 | 0.477 | -0.051 |
| Cultural controls | -0.134 | -0.033 | 1.0 | 0.011 | 0.003 | 0.469 |
| Efficiency | 0.601 | -0.029 | 0.011 | 1.0 | 0.089 | -0.036 |
| Accountability | 0.03 | 0.477 | 0.003 | 0.089 | 1.0 | 0.066 |
| Innovation | -0.15 | -0.051 | 0.469 | -0.036 | 0.066 | 1.0 |

*Tests of Hypotheses*

*H1: Results controls positively influence organizational efficiency in the African managerial context.*

The regression analysis confirmed this hypothesis, with the efficacy of results controls having a highly significant impact ($\beta = .46$; $t = 6.12$; $p < .001$), explaining 37% of the variance.

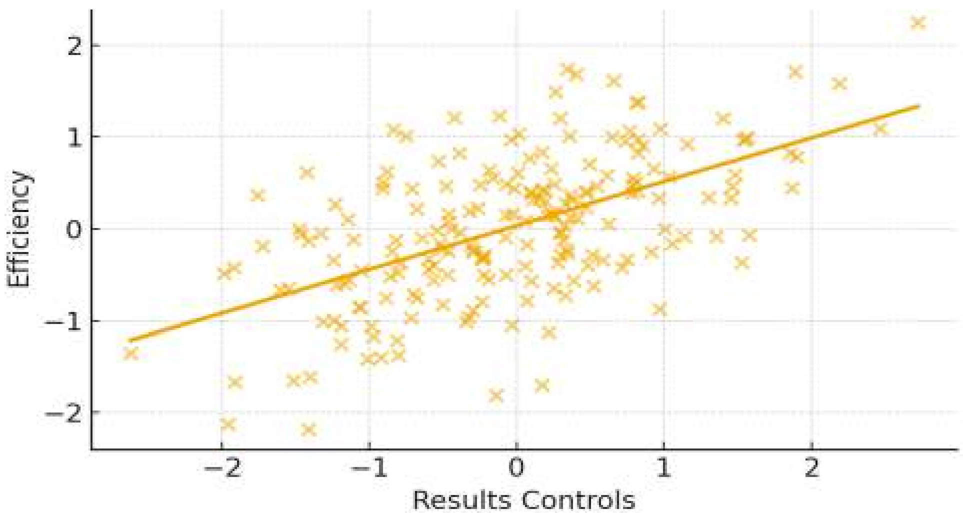


**Figure 2: Results Controls vs. Efficiency**

The scatter plot in Figure 1 clearly demonstrates the positive correlation between the controls and organizational performance. Therefore, firms that heavily use results controls to drive their goals will be more successful. This outcome is consistent with earlier literature that highlights performance-based incentives as a valuable means of calibrating expectations and enhancing resource utilization in resource-constrained settings (Appiah et al., 2020).

*H2: Action controls positively influence accountability in African organizations.*

The study hypothesized a positive relationship between action controls and accountability, assuming that stronger action controls across all variables would increase the levels of perceived accountability for those variables. The data confirmed this assumption. Action control was a strong predictor of accountability ($\beta = 0.41$, $t = 4.95$, $p < 0.01$) and accounted for the full variance in accountability ($R^2 = 0.31$). As illustrated in Figure 2, more action controls were related to greater accountability.

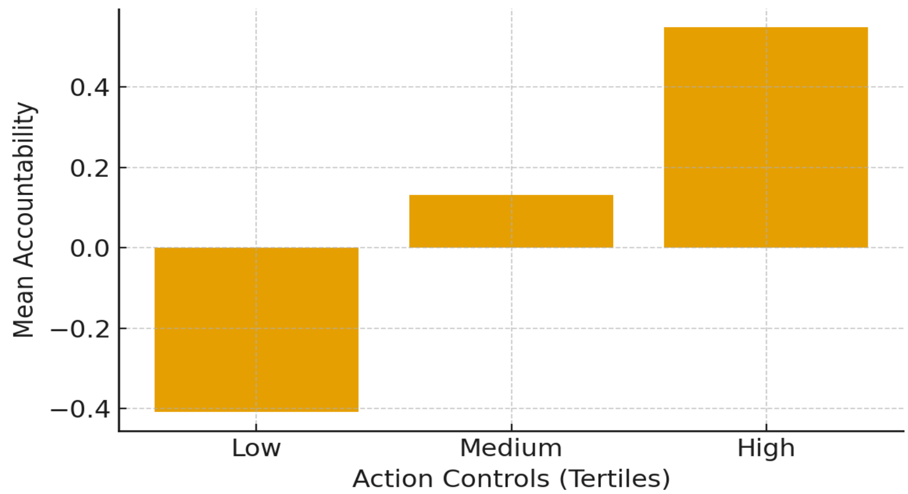


**Figure 3: Accountability by Level of Action Controls**

This result highlights that systemic and fair actions serve the role to promote transparency and accountability when there is no external regulatory monitoring, surveillance, or intervention (Ofori & Aryee, 2003).

*H3: Cultural controls positively influence innovation in African organizations.*

The study also predicted that cultural control would have a positive effect on innovation. The influence of cultural controls remained strong ($\beta = 0.39$, $t = 4.62$, $p < 0.01$), explaining 28% of the variance in innovation ($R^2 = 0.28$).

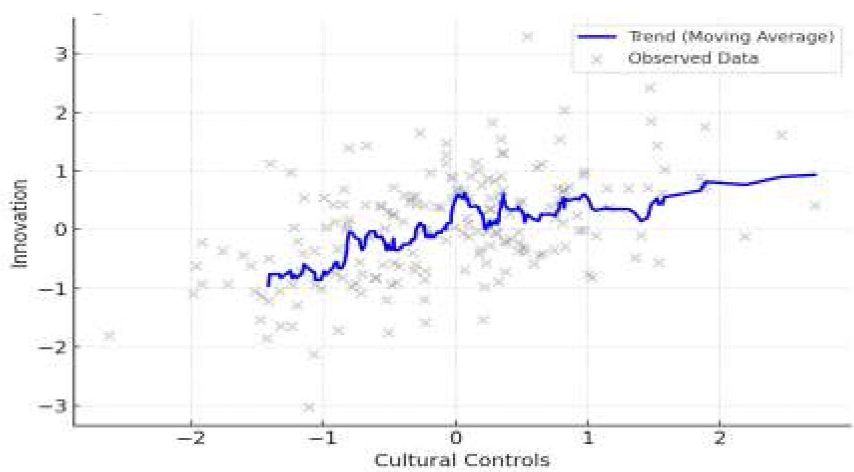


**Figure 4: Cultural Controls and Innovation**

The positive relationship shown in the trend line graph in Figure 3 shows that as organisational culture becomes more oriented towards a care perspective and shared values, innovation performance tends to increase. This result corroborates the claim of Oyewo and Akintoye (2023) that the cultural and social aspects are key determinants of corporate non-financial performance in emerging markets.

The findings are consistent with all three hypotheses. Performance controls improve focus and direction, thereby enhancing efficiency. Behaviour controls increase accountability by establishing specific behaviours. Values-driven control fosters innovation by enabling the application of common customer-related values and trust. These findings shed further light on Management Control Systems (MCS)'s dual dimension control (behaviour and resources) device in organizations belonging to the promoters of African nations.

**Discussion and Implications**

The findings of this study confirm the influence of Management Control Systems (MCS) on improving organizational performance in the African context. The research provides evidence that three types of management control systems are associated with efficiency, accountability, and innovation, thereby contributing to the literature that suggests performance control actions and cultural controls not only defensively maintain conformance but also serve as strategically valuable tools for adaptation in a dynamic environment.

This study adds to the literature on contingency theory and the resource-based view (RBV) of control systems. According to contingency theory, the effectiveness of control systems depends on how well they align with the external environment. In environments that are institutionally unstable and resource-poor, it is shown that results control improves efficiency by minimizing slippage and waste. Conversely, action control offers accountability when the formal judicial system is weak. This finding supports but also extends the model proposed by Grabner and Moers (2021), which suggests that context-sensitive control systems are a promising approach for active learning. More importantly, the study advances the RBV by demonstrating that complex control systems, such as cultural control systems, are vital intangible resources that can drive innovation and competitiveness. Since these findings are based on an African context, the study provides unique empirical evidence from a region that has been underrepresented in the management control literature.

Policy instruments that enhance efficiency improvement objectives, such as introducing goal flexibility and establishing a performance control system through performance measurement and transparency, should be prioritized by decision makers. Furthermore, identifying possibilities for action is bolstered by investing in the development and implementation of standard operating procedures and action links that facilitate efficient discretion management within accountability mechanisms. Moreover, cultivating cultural controls that foster shared attitudes, group actions, and trust in leadership provides an effective means for organizations to leverage their innovation resources. Consequently, Management Control Systems (MCS) designed to facilitate control and performance should be regarded by managers as a cohesive set of integrated controls that complement each other, rather than as a series of isolated, potentially biased controls.

Finally, the findings of this paper are relevant for policymakers and institutional stakeholders. In a context where external governance systems are weak, strong internal controls in organizations are essential to support accountability and transparency. Policymakers can support this process by establishing industry-wide standards and creating professional development opportunities and incentives that encourage companies to adopt these best practices. Thus, the research indicates that lead public managers need to go beyond acknowledging the role that soft controls play in incentivizing innovative endeavors and use different means of promoting an organizational learning process, such as capacity building among managerial elites, especially those concerning management systems based on shared values. These measures can enhance the creative potential of individuals and be applied to national innovative activities.

This study also adds to the growing body of evidence that organizations operating in African settings can succeed by appropriately aligning their results, conduct, and cultural controls with their institutional environment to enhance firm performance. Contribution The research makes a significant contribution to the international debate in financial management by exploring a relatively understudied area and offering insights that will have practical applications for those developing well-managed, accountable, and innovative organizations.

## Conclusion

In the African context, particularly, the influence of MCS on performance was assessed in terms of output, behavior, and cultural controls. The implications for the proposals that result in controls enhancing efficiency, action control fosters accountability, and cultural controls encourage innovation are also outlined. Together, these claims suggest that we should view MCS as a part of the strategic toolkit—and not merely as control instruments. When designed with proper alignment and support, MCS can enable organizations to advance beyond their current operational state.

From both theoretical and practical perspectives, these findings are also important. From a theoretical standpoint, the paper advances contingency theory and RBV by demonstrating how management controls operate in situations often overlooked in empirical research. By focusing on Africa, this study highlights how weak institutions, cultural factors, and resource scarcity influence the design and use of control systems.

The practical implication is that the findings offer managers and policymakers a set of contingencies that owners can use to make sure control packages align with organizational goals and the local environment. Therefore, the study adds to the global knowledge base of MCS with an African perspective.

The paper concludes with some implications and directions for future research. Longitudinal methods will be necessary to examine the temporal order of control systems and environmental selection pressures. Comparative studies in African settings and across African and non-African regions would help improve understanding of the cultural and institutional dynamics behind enhanced control. Additionally, mixed-method approaches would be especially suitable for combining objective quantitative data with subjective attitudes from both managers and employees. This approach would not only provide site-specific formative research on current issues but also offer a broader perspective on how control systems are being implemented.

Consequently, it is recommended to conclude that effective and accountable management control systems are crucial for the performance of African organizations. By illustrating that output assessment, action controls, and cultural controls operate independently yet synergistically in promoting organizational adaptation, this paper equips managers with tools for managing resilience within their firms' capabilities. The managerial importance of the study's findings indicates that locally based controls may be more efficacious in addressing geographically distant or distinct regional operations (notably, a control that is often reminiscent of a German two-tier system). However, they should remain grounded in global theories. In this context, institutions must function not only as enforcers of rules but also as sources of knowledge creation and dissemination, ultimately contributing to the assurance of long-term sustainability.

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