

The Influence of Management Control System Implementation and Work Motivation on Employee Performance

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Abstract

This study aims to analyze the effect of management control system implementation and work motivation on employee performance at the West Java Provincial Plantation Office. The implementation of a management control system is a process of controlling organizational activities through strategic planning, performance measurement, risk evaluation, reporting and communication, monitoring and correction, as well as employee participation, while work motivation reflects the internal drive that influences employees' enthusiasm and responsibility in carrying out their duties. Employee performance is measured based on work quality, work quantity, timeliness, effectiveness, independence, and work commitment. This study used a quantitative method with descriptive and verificative approaches by distributing questionnaires to 42 respondents. The data analysis technique used was Structural Equation Modeling-Partial Least Square (SEM-PLS) to examine the effect of independent variables on the dependent variable. The results showed that management control system implementation and work motivation had a positive and significant effect on employee performance. These findings indicate that improving management control system implementation and work motivation can support employee performance improvement in public sector organizations.

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1. INTRODUCTION

Employee performance is an important factor in determining the success of public sector organizations in achieving organizational goals. In government institutions, employee performance reflects employees' effectiveness in carrying out their duties and responsibilities in accordance with established standards and organizational objectives (Hidayatulloh et al, 2022). Therefore, organizations are required to improve employee performance through appropriate management systems and the development of employee motivation. According to Marwah et al, (2024), the implementation of management control systems and employee work motivation are important factors that support employees in working effectively and efficiently to achieve organizational goals.

Management control system implementation is a process used by management to control organizational activities in order to ensure the achievement of organizational strategies and objectives effectively and efficiently (Suratman, 2025). Sagara (2021) explained that management control systems help organizations direct employees in carrying out responsibilities according to established plans and work standards. Furthermore,

Lutfillah et al. (2024) stated that management control systems can support organizations in motivating employees and improving organizational effectiveness. In this study, management control system implementation is measured through strategic planning, performance measurement, risk evaluation, reporting and communication, monitoring and correction, as well as employee participation (Fauzan, 2024).

In practice, the implementation of management control systems in public sector organizations still faces several challenges. Based on the Government Agency Performance Accountability System evaluation report in (2024), performance measurement and monitoring activities at the West Java Provincial Plantation Office were considered not fully optimal in supporting organizational performance achievement. This condition indicates that monitoring and corrective actions still need improvement to support organizational effectiveness. According to Amalia et al. (2021), an effective management control system is important because it helps organizations control activities and minimize actions that are not aligned with organizational goals.

Besides management control systems, work motivation is also an important factor influencing employee performance. Work motivation reflects an internal drive that encourages employees to work optimally and responsibly in carrying out their duties (Wau, 2022). Oktarendah and Putri (2023) explained that motivated employees tend to work more seriously, focus on achieving targets, and improve overall performance. In this study, work motivation is measured through clear objectives, recognition and rewards, empowerment and responsibility, fairness and transparency, positive work environment, self-development, work-life balance, and feedback (Nurhayati, 2024).

However, work motivation problems still occur in public sector organizations. Priyambudi (2026) reported that many civil servants received good performance evaluations without objective assessment processes. This condition indicates that fairness, transparency, recognition, and appreciation within organizations have not been implemented optimally. According to Basyid, (2024), work motivation plays an important role in encouraging employees to perform tasks optimally and achieve organizational targets.

Several previous studies have examined the relationship between management control systems, work motivation, and employee performance. Research conducted by Rachman & Nuraeni, (2020), Amalia et al. (2021), Harahap et al.(2022), and Gading et al. (2024) showed that management control systems have a positive and significant effect on employee performance. However, Ponto et al. (2023) found that although management control systems had a positive effect on employee performance, their implementation was still not optimal. Meanwhile, studies conducted by Basyid, (2024), Assidiqi and Hapsari (2024), and Gustina et al. (2025) found that work motivation positively affects employee performance. In contrast, other studies reported inconsistent findings, where work motivation did not significantly affect employee performance (Madyoningrum & Azizah, 2022; Manilet et al., 2025). These inconsistent findings indicate the need for further research in different organizational contexts, especially in public sector institutions.

Based on theoretical explanations and empirical findings, this study offers novelty by examining the combined effect of management control system implementation and work motivation on employee performance in a public sector institution, particularly at the West Java Provincial Plantation Office. Most previous studies focused on private organizations or examined variables separately, while this study integrates both variables within the context of government institutions.

Based on the theoretical framework and previous empirical studies, the hypotheses proposed in this study are as follows:

H1: Management control system implementation has a positive effect on employee performance.

H2: Work motivation has a positive effect on employee performance.

Accordingly, this study aims to analyze the effect of management control system implementation and work motivation on employee performance at the West Java Provincial Plantation Office.

2. METHOD

This study applied a quantitative approach using descriptive and verificative methods to investigate the causal relationship between management control system implementation, work motivation, and employee performance at the West Java Provincial Plantation Office. The study was conducted systematically based on the research objectives to obtain empirical evidence regarding the influence of management control system implementation and work motivation on employee performance within public sector organizations. The population in this study consisted of 195 employees, while 42 respondents were selected as the sample through a simple random sampling technique, allowing each population member to have the same opportunity to participate in the research. Data collection was carried out by distributing questionnaires to respondents, and the data obtained were analyzed using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS-SEM) approach. Narimawati & Sarwono, (2025) stated that SEM is a statistical technique used to examine and estimate causal relationships among variables, whereas PLS is a variance-based analytical approach considered appropriate for studies with relatively limited sample sizes. The analysis process in this research was performed using SmartPLS version 4.1.1.8 to evaluate both the measurement model and the structural model.

The PLS-SEM analysis procedure consists of two stages, namely the outer model and the inner model evaluation. The outer model was used to assess the relationship between latent constructs and their indicators, including testing the validity and reliability of the measurement model. Convergent validity was evaluated through outer loading values above 0.50, while discriminant validity was assessed using the Average Variance Extracted (AVE) value exceeding 0.50. In addition, construct reliability was measured using Composite Reliability (CR) values above 0.70 to indicate adequate internal consistency. Meanwhile, the inner model was applied to examine the relationship between exogenous and endogenous variables. The evaluation process included path coefficient analysis, hypothesis testing through the bootstrapping procedure, coefficient of determination (R^2), and effect size (f^2) to determine the model's explanatory capability.

To support the methodology section, it is recommended to include a research design figure adapted from Fahmi et al, (2025). The figure may contain the following sequence:

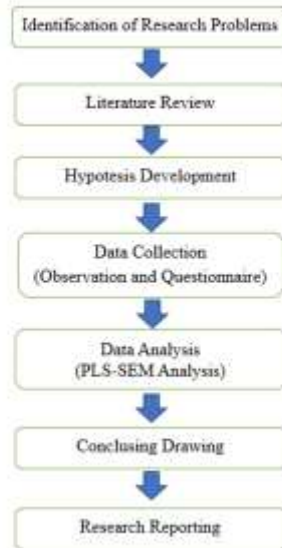


Figure 1 Research Design
 Source: Developed by the author (2026)

3. RESULTS AND DISCUSSION

The structural model in this study is presented in Figure 2, illustrating the relationships among management control system implementation, work motivation, and employee performance at the West Java Provincial Plantation Office. The model explains the direction and magnitude of the relationships between the independent variables and the dependent variable through path coefficients. Furthermore, the structural model demonstrates how management control system implementation and work motivation contribute to explaining employee performance within public sector organizations.

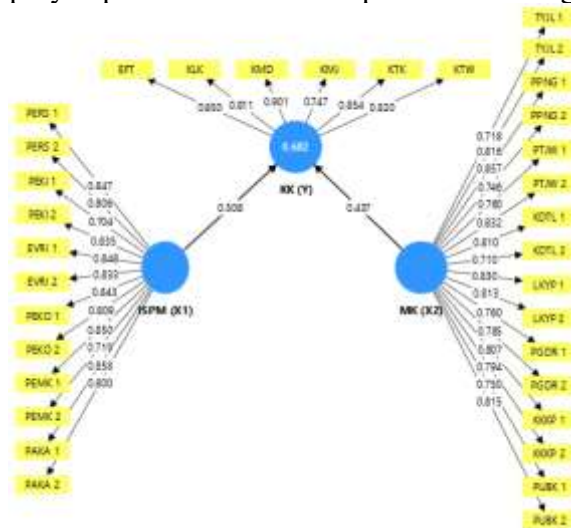


Figure 2 Standardized Loading Factor Path Diagram of Management Control System Implementation and Work Motivation on Employee Performance
 Source: Data Processed by SEM-PLS (2026)

Management Control System Implementation

The measurement model evaluation was conducted to assess the validity and reliability of the Management Control System Implementation construct. The construct was measured using several dimensions, namely strategic planning, performance measurement, risk evaluation, reporting and communication, monitoring and correction, as well as employee participation. These dimensions describe the implementation of management control systems in controlling organizational activities to achieve organizational objectives effectively and efficiently. In this study, the operationalization of the Management Control System Implementation construct was adapted from Fauzan, (2024).. Table 1 presents the results of the measurement model evaluation for the Management Control System Implementation construct.

Table 1 Measurement Model Calculation Results of Management Control System Implementation

Item	Loading Factor	Indicator Reability	t-count	p-value
Strategic planning	0,847	0,842	19,617	0,000
Performance measurement	0,835	0,830	17,452	0,000
Risk evaluation	0,848	0,848	20,564	0,000
Reporting and communication	0,843	0,845	18,297	0,000
Monitoring and correction	0,850	0,851	24,740	0,000
Employee participation	0,858	0,856	20,748	0,000
Average Variance Extracted (AVE)	0,717			
Composite Reliability (CR)	0.938			

Source: Data Processed by SEM-PLS (2026)

The results in Table 1 indicate that all indicators of the Management Control System Implementation construct have loading factor values above 0.70, demonstrating that the indicators meet the convergent validity criteria and are capable of properly reflecting the construct. In addition, the Average Variance Extracted (AVE) value of 0.717 exceeds the recommended threshold of 0.50, confirming adequate convergent validity. The Composite Reliability (CR) value of 0.938 is also higher than 0.70, indicating excellent internal consistency reliability. Overall, the measurement model for the Management Control System Implementation construct can be considered valid and reliable for further analysis.

Work Motivation

The measurement model evaluation was conducted to examine the validity and reliability of the Work Motivation construct. The construct was measured using several dimensions, namely clear objectives, recognition and rewards, empowerment and responsibility, fairness and transparency, positive work environment, self development, work life balance, and feedback provision. These dimensions reflect the internal factors that encourage employees to perform their duties effectively and achieve organizational goals. In this study, the operationalization of the Work Motivation construct was adapted from Nurhayati, (2024). Table 2 presents the measurement model evaluation results for the Work Motivation construct.

Table 2 Measurement Model Calculation Results of Work Motivation

Item	Loading Factor	Indicator Reability	t-hitung	p-value
Clear objectives	0,816	0,815	15,388	0,000
Recognition and rewards	0,857	0,851	17,121	0,000
Empowerment and responsibility	0,832	0,822	13,176	0,000

Fairness and transparency	0,810	0,805	13,919	0,000
Positive work environment	0,830	0,830	17,222	0,000
Self development	0,785	0,778	10,590	0,000
Work life balance	0,807	0,803	11,924	0,000
Feedback provision	0,815	0,808	14,345	0,000
Average Variance Extracted (AVE)	0,671			
Composite Reliability (CR)	0,942			

Source: Data processed by SEM-PLS (2026)

The findings presented in Table 2 indicate that all indicators of the Work Motivation construct obtained loading factor values greater than 0.70, demonstrating that the indicators adequately reflect the construct and satisfy the convergent validity criteria. In addition, the Average Variance Extracted (AVE) value of 0.671 is higher than the minimum recommended value of 0.50, which indicates acceptable convergent validity. The Composite Reliability (CR) value of 0.942 also exceeds the threshold of 0.70, showing a high degree of internal consistency reliability. Accordingly, the Work Motivation construct is considered appropriate for further analysis.

Employee Performance

The evaluation of the measurement model was conducted to examine the validity and reliability of the Employee Performance construct. This construct was assessed through several dimensions, including work quality, work quantity, timeliness, effectiveness, independence, and work commitment. These dimensions represent employees' performance in carrying out their duties and responsibilities to support the achievement of organizational goals. The operationalization of the Employee Performance construct in this study was adopted from Situmorang, (2022). The results of the measurement model assessment for the Employee Performance construct are presented in Table 3.

Table 3 Measurement Model Calculation Results of Employee Performance

Item	Loading Factor	Indicator Reability	t- hitung	p- value
Work quality	0,811	0,805	13,038	0,000
work quantity	0,854	0,848	14,144	0,000
timeliness	0,820	0,822	19,790	0,000
effectiveness	0,850	0,850	22,239	0,000
independence	0,901	0,898	25,631	0,000
work commitment	0,747	0,741	8,015	0,000
Average Variance Extracted (AVE)	0,692			
Composite Reliability (CR)	0,931			

Source: Data Processed by SEM-PLS (2026)

The findings in Table show that all indicators of the Employee Performance construct obtained loading factor values greater than 0.70, indicating that the indicators are capable of reflecting the construct appropriately and have fulfilled the convergent validity requirement. Moreover, the Average Variance Extracted (AVE) value of 0.692 is above the minimum recommended value of 0.50, demonstrating adequate convergent validity. The Composite Reliability (CR) value of 0.931 also exceeds the threshold of 0.70, which

indicates excellent internal consistency among the indicators. Accordingly, the Employee Performance construct is considered suitable for subsequent analysis.

The assessment of collinearity was conducted using the Variance Inflation Factor (VIF). According to Hair et al. (2021), collinearity is not considered problematic in PLS-SEM when the tolerance value exceeds 0.20 and the VIF value remains below 5.

Table 4 Collinearity Assessment

Construct	VIF
Management Control System Implementation	1,380
Work Motivation	1,380

Source: Data Processed by SEM-PLS (2026)

The structural model was assessed for collinearity between management control system implementation and work motivation toward employee performance. Based on Table 4, both variables obtained VIF values of 1.380, indicating no collinearity issues since the values are below 5 and above 0.20. Therefore, the structural model is suitable for further analysis.

The structural model was assessed using the coefficient of determination (R^2) to measure the model’s ability to explain the endogenous variable. The results indicate an R^2 value of 0.682 for Employee Performance, which means that 68.2% of employee performance can be explained by management control system implementation and work motivation, while 31.8% is explained by other factors beyond the scope of this study. Moreover, hypothesis testing was carried out to evaluate the effect among the variables.

In addition, hypothesis testing was performed to analyze the relationships between the variables.

Statistical Hypothesis	Path Coefficients	t-statistics	F-Square	p-value	Description
$H_0: \gamma_{11} = 0$ $H_0: \gamma_{11} \neq 0$	0.508	6.029	0.589	0.000	H_0 Ditolak
$H_0: \gamma_{12} = 0$ $H_0: \gamma_{12} \neq 0$	0.437	4.686	0.435	0.000	H_0 Ditolak

Table 5 Hypotesis Testing Results

Source: Data processed by SEM-PLS (2026)

The hypothesis testing results indicate that management control system implementation has a positive and significant effect on employee performance, as reflected by a path coefficient of 0.508, a t-statistic value of 6.029, and a p-value of 0.000. In addition, the f-square value of 0.589 indicates a large effect size. These findings suggest that management control system implementation reflected through strategic planning, performance measurement, risk evaluation, reporting and communication, monitoring and correction, as well as employee participation contributes to improving employee

performance. This result is consistent with previous studies conducted by Amalia et al. (2021), Harahap et al. (2022), and Gading et al. (2024), which found that management control systems positively and significantly affect employee performance.

The findings also show that work motivation has a positive and significant influence on employee performance, indicated by a path coefficient of 0.437, a t-statistic value of 4.686, and a p-value of 0.000. Furthermore, the f-square value of 0.435 demonstrates a large effect size. These results imply that employees with higher work motivation tend to perform their duties more effectively and responsibly. Work motivation reflected through clear objectives, recognition and rewards, empowerment and responsibility, fairness and transparency, positive work environment, self-development, work-life balance, and feedback provision is able to support employee performance improvement. This finding is in line with previous research by Basyid, (2024), Assidiqi and Hapsari (2024), and Gustina et al. (2025), which reported that work motivation positively and significantly affects employee performance.

Overall, the results confirm that management control system implementation and work motivation are important determinants of employee performance at the West Java Provincial Plantation Office. These findings highlight the importance of strengthening organizational control systems while continuously improving employee motivation to support optimal organizational performance.

Discussion of the Effect of Management Control System Implementation on Employee Performance

The results indicate that Management Control System Implementation has a positive and significant effect on Employee Performance at the West Java Provincial Plantation Office. The findings also show that the implementation of the management control system is categorized as good and has supported organizational activities effectively.

However, the risk evaluation and employee participation dimensions received relatively lower assessments compared to the other dimensions. This indicates that follow-up actions regarding identified risks and employee involvement in decision-making still need improvement. Therefore, strengthening risk mitigation and increasing employee participation are important to support better employee performance and more effective organizational activities

Discussion of the Effect of Work Motivation on Employee Performance

The findings also reveal that Work Motivation has a positive and significant effect on Employee Performance at the West Java Provincial Plantation Office. The results further indicate that employee work motivation is categorized as good and contributes positively to the implementation of work responsibilities.

Nevertheless, the dimensions of clear objectives and work-life balance obtained lower assessments compared to the other dimensions. This condition suggests that work direction and workload management have not fully supported employees optimally. Therefore, clearer work targets and a better balance between work and personal life are needed to improve employee motivation and performance more effectively.

4. CONCLUSION

The results of this study demonstrate that Management Control System Implementation and Work Motivation positively and significantly influence Employee Performance at the West Java Provincial Plantation Office. The implementation of management control systems supports employee performance through strategic planning, performance measurement, risk evaluation, reporting and communication, monitoring and

correction, and employee participation. In addition, work motivation contributes to enhancing employee performance through clear objectives, recognition and rewards, empowerment and responsibility, fairness and transparency, positive work environment, self-development, work-life balance, and feedback provision.

The findings further reveal that management control system implementation, work motivation, and employee performance within the institution are generally categorized as good. Nevertheless, several dimensions still require improvement, particularly risk evaluation and employee participation in the management control system, as well as clear objectives and work-life balance in work motivation. These aspects indicate the need for better risk management, stronger employee involvement, clearer work direction, and more balanced workload management to optimize employee performance.

In general, the study highlights that strengthening management control system practices and maintaining employee motivation are essential in supporting higher employee performance and improving organizational effectiveness at the West Java Provincial Plantation Office.

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