

## The Effect of Management Control Systems and Reward Policies on Employee Performance

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### Abstract

*This study aims to analyze the effect of management control systems and reward policies on employee performance at the Regional Personnel and Human Resources Development Agency (BKPSDM) of Bandung Regency. This study employed a quantitative approach using descriptive and verification methods. Primary data were collected through questionnaires distributed to 37 employees selected using simple random sampling. Data analysis was conducted using Structural Equation Modeling-Partial Least Square (SEM-PLS). The results indicate that management control systems and reward policies have a significant effects on employee performance. Simultaneously, both variables explain 71% of the variation in employee performance, while the remaining 29% is influenced by other factors outside the research model. These findings indicate that effective management control systems and appropriate reward policies play important roles in improving employee performance within public sector organizations.*

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## 1. INTRODUCTION

Employee performance is an important factor in determining organizational success in achieving goals effectively and efficiently (Silaen, 2021). Employee performance reflects the achievement of work results carried out by employees based on their responsibilities and organizational objectives (Nurdin et al., 2023). In public sector organizations, employee performance plays a significant role in supporting service quality, organizational accountability, and institutional effectiveness. Therefore, organizations are required to continuously improve employee performance through effective managerial systems and organizational policies.

Management control systems are organizational mechanisms used to ensure that organizational activities are implemented in accordance with predetermined plans, strategies, and objectives (Sumarsan, 2020). Management control systems enable organizations to monitor work activities, evaluate employee performance, identify deviations, and implement corrective actions when necessary (Sagara, 2021). Effective management control systems are important in supporting organizational effectiveness and improving employee performance.

Several previous studies have examined the effect of management control systems on employee performance. Research conducted by (Handanu and Rismawati, 2024; Harahap et al., 2023) showed that management control systems have a significant effect on employee performance. (Gading et al., 2024; Sihotang et al., 2022; Harahap et al., 2023) also found

that management control systems influence employee performance, although their implementation is still affected by other organizational factors such as organizational structure and work motivation. Hutapea and Malau (2022) revealed that management control systems contributed 60.9% to employee performance improvement. Similarly, Setyawan et al. (2023) found that management control systems positively and significantly affect employee performance. However, Yustien and Herawaty (2022) found that the implementation of management control systems had not fully improved employee performance optimally in healthcare organizations.

Reward policies are organizational policies designed to provide appreciation and compensation for employees based on their contributions, achievements, and responsibilities (Khaeruman et al., 2021). Appropriate reward systems, both financial and non-financial, are capable of increasing employee motivation, job satisfaction, commitment, and work enthusiasm (Septiani et al., 2024). Employees who feel appreciated by the organization tend to demonstrate better performance and greater responsibility in completing their tasks.

Several previous studies have also examined the effect of reward policies on employee performance. Research conducted by Zulkifli and Rosalinda (2023) revealed that reward policies have positive and significant effects on employee performance. Margarheta et al. (2022) also found that reward policies significantly improve employee performance. Similar findings were reported by (Yudantari and Andarwati, 2024; Pratika et al., 2025), who found that reward systems positively and significantly affect employee performance. (Prahastyorini and Aryati, 2024; Fitri et al., 2021) also revealed that reward policies significantly improve employee performance. However, Fajahranny and Siddiq (2024) found that reward policies positively affect employee performance but the effect was not statistically significant.

In practice, several organizations still experience problems related to employee performance, management control systems, and reward policies. One phenomenon related to management control systems occurred at PT Telkom Indonesia, where communication network disruptions affected organizational activities and work coordination processes. In addition, organizational effectiveness problems can also be observed in the case of PT Indofarma Tbk, which implemented workforce efficiency policies as part of organizational restructuring. These conditions indicate that ineffective management control systems and inappropriate reward policies may negatively affect employee performance and organizational effectiveness, particularly within public sector institutions.

Several previous studies have examined the effect of management control systems and reward policies on employee performance. However, the findings of previous studies remain inconsistent and indicate the need for further investigation. Most previous studies focused on private sector organizations, while studies examining the combined effect of management control systems and reward policies on employee performance within government institutions remain limited. In addition, previous studies generally examined these variables separately, whereas research integrating management control systems and reward policies in explaining employee performance in public sector organizations is still rarely conducted.

Therefore, the novelty of this study lies in the integration of management control systems and reward policies in explaining employee performance at the Regional Personnel and Human Resources Development Agency (BKPSDM) of Bandung Regency using the Structural Equation Modeling–Partial Least Square (SEM-PLS) approach. This study aims to analyze the effect of management control systems and reward policies on employee performance within public sector institutions. The findings of this study are expected to contribute theoretically to the development of management accounting and human resource

management literature and practically provide recommendations for improving employee performance in government institutions.

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

H1: Management control systems have a positive effect on employee performance.

H2: Reward policies have a positive effect on employee performance.

## 2. METHOD

This study employed a quantitative approach using descriptive and verification methods. The descriptive method was used to describe the conditions of management control systems, reward policies, and employee performance, while the verification method was used to examine the causal relationships among variables. The research was conducted at the Regional Personnel and Human Resources Development Agency (BKPSDM) of Bandung Regency.

The population in this study consisted of 64 employees of BKPSDM Bandung Regency. The sampling technique used was simple random sampling. The determination of the sample size referred to the minimum sample requirements for Structural Equation Modeling (SEM) analysis using the Partial Least Square (PLS) approach. Based on these considerations, a total of 37 employees were selected as respondents in this study.

The data used in this study were primary data collected through questionnaires distributed directly to employees of BKPSDM Bandung Regency. The questionnaire was prepared using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The indicators used in the questionnaire were developed based on theories and previous studies related to management control systems, reward policies, and employee performance.

**Table 1. Operational Variables**

| Variable                   | Dimensions  | Scale        |
|----------------------------|---|--------------|
| Management Control Systems | Detector, Assessor, Effector, Communication Network   | Likert Scale |
| Reward Policies            | Financial Reward, Non-Financial Reward, Performance-Based Reward, Welfare and Facilities Reward | Likert Scale |
| Employee Performance       | Work Quality, Work Quantity, Timeliness, Effectiveness, Independence, Commitment                | Likert Scale |

Source: Processed by the researcher (2026)

Data analysis was conducted using Structural Equation Modeling–Partial Least Square (SEM-PLS) with the assistance of SmartPLS software. SEM-PLS analysis consists of two stages, namely the evaluation of the measurement model (outer model) and the structural model (inner model) (Ghozali, 2021; Hair et al., 2021). The outer model evaluation includes convergent validity, discriminant validity, Average Variance Extracted (AVE), and composite reliability testing. Furthermore, the inner model evaluation includes coefficient of determination ( $R^2$ ) and hypothesis testing to determine the significance of the relationships among variables.

## 3. RESULTS AND DISCUSSION

### Respondent Characteristics

The respondents in this study were employees of the Regional Personnel and Human Resources Development Agency (BKPSDM) of Bandung Regency. A total of 37

questionnaires were distributed and successfully collected from all respondents. The respondent characteristics were classified based on gender, age, and educational background to provide an overview of the research sample.

**Tabel 2. Respondent Characteristics**

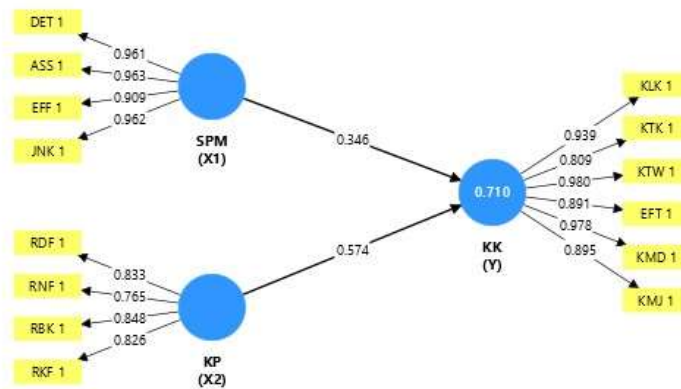
| Characteristics | Category            | Frequency | Percentage |
|-----------------|---------------------|-----------|------------|
| Gender          | Male                | 25        | 67,6%      |
|                 | Female              | 12        | 32,4%      |
| Age             | < 25 Years          | 3         | 8,1%       |
|                 | 25–35 Years         | 6         | 16,2%      |
|                 | > 35 Years          | 28        | 75,7%      |
| Education       | Diploma             | 4         | 10,8%      |
|                 | Bachelor Degree     | 27        | 73%        |
|                 | Postgraduate Degree | 5         | 13,5%      |
|                 | Senior High School  | 1         | 2,7%       |

Source: processed research data (2026)

**Measurement Model Evaluation (Outer model)**

The evaluation of the measurement model was conducted to examine the validity and reliability of the variables used in this study. Convergent validity was evaluated through outer loading, Average Variance Extracted (AVE), and Composite Reliability values.

The structural model of this study is illustrated in Figure 1, presenting the relationships among the main variables, namely management control systems, reward policies, and employee performance. The model describes the direction and strength of the relationships among variables through loading factor values and demonstrates how the independent variables contribute to employee performance within public sector organizations.



**Figure 1 Diagram Path Loading Factor Standardized**

Source: Data processed by SEM-PLS (2026)

**Management Control System**

The Management Control Systems construct was measured using four dimensions, namely detector, assessor, effector, and communication network. These dimensions were conceptually derived from management control systems theory (Sagara, 2021), which

explains that management control systems are mechanisms used by organizations to ensure that organizational activities are carried out in accordance with predetermined objectives. This conceptualization is further supported by Sumarsan (2020), who emphasized that management control systems support supervision, evaluation, communication, and corrective action processes within organizations to improve work effectiveness. The results of the measurement model evaluation for this construct are presented in Table 3.

**Table 3. Measurement Model Result For Management Control Systems**

| Item                             | Loading Factor | Indocator Reability | t-hitung | p-value |
|----------------------------------|----------------|---------------------|----------|---------|
| Detector                         | 0.961          | 0.962               | 48.221   | 0.000   |
| Assessor                         | 0.963          | 0.964               | 66.405   | 0.000   |
| Effector                         | 0.909          | 0.916               | 34.803   | 0.000   |
| Communication Network            | 0.962          | 0.965               | 75.843   | 0.000   |
| Average Variance Ectracted (AVE) |                | 0.901               |          |         |
| Composite Reability              |                | 0.973               |          |         |

Source: Data processed by SEM-PLS (2026)

Based on Table 3, all dimensions of the management control systems variable have loading factor values above 0.70, indicating that all dimensions are valid and capable of measuring the construct adequately. The assessor dimension obtained the highest loading factor value of 0.963, while the effector dimension obtained the lowest loading factor value of 0.909. In addition, the Average Variance Extracted (AVE) value of 0.901 and Composite Reliability value of 0.973 indicate that the management control systems variable has strong convergent validity and high reliability. Therefore, the management control systems construct is considered valid and reliable for further analysis.

### Reward Policies

The Reward Policies construct was measured using four dimensions, namely financial rewards, non-financial rewards, performance-based rewards, and welfare and facility rewards. These dimensions were conceptually derived from reward theory (Septiani et al., 2024), which explains that rewards are forms of appreciation provided by organizations to employees based on their contributions, performance, and responsibilities, both financially and non-financially. This conceptualization is further supported by Khaeruman et al. (2021), who emphasized that appropriate reward policies are able to improve employee motivation, work enthusiasm, and responsibility in achieving organizational goals. The results of the measurement model evaluation for this construct are presented in Table 4.

**Table 4. Measurement Model Result For Reward Policies**

| Item                          | Loading Factor | Indocator Reability | t-hitung | p-value |
|-------------------------------|----------------|---------------------|----------|---------|
| Financial Reward              | 0.833          | 0.828               | 13.818   | 0.000   |
| Non-Financial Reward          | 0.765          | 0.757               | 8.335    | 0.000   |
| Performance-Based Reward      | 0.848          | 0.842               | 14.314   | 0.000   |
| Welfare and Facilities Reward | 0.826          | 0.830               | 15.397   | 0.000   |

|                                  |       |
|----------------------------------|-------|
| Average Variance Ectracted (AVE) | 0.671 |
| Composite Reability              | 0.891 |

Source: Data processed by SEM-PLS (2026)

Based on Table 4, all dimensions of the reward policies variable have loading factor values above 0.70, indicating that all dimensions are valid in measuring the construct. The performance-based reward dimension obtained the highest loading factor value of 0.848, while the non-financial reward dimension obtained the lowest loading factor value of 0.765. Furthermore, the Average Variance Extracted (AVE) value of 0.671 and Composite Reliability value of 0.891 indicate that the reward policies variable meets the criteria of convergent validity and reliability. Therefore, the reward policies construct is considered appropriate for further structural model analysis.

### Employee Performance

The Employee Performance construct was measured using six dimensions, namely work quality, work quantity, effectiveness, timeliness, independence, and work commitment. These dimensions were conceptually derived from employee performance theory (Nurdin et al., 2023), which explains that employee performance reflects the achievement of work results based on responsibility, effectiveness, and organizational objectives. This conceptualization is further supported by Silaen (2021), who emphasized that employee performance demonstrates employees' ability to perform their work effectively and efficiently in accordance with organizational standards. The results of the measurement model evaluation for this construct are presented in Table 5.

**Table 5. Measurement Model Result For Employee Performance**

| Item                             | Loading Factor | Indocator Reability | t-hitung | p-value |
|----------------------------------|----------------|---------------------|----------|---------|
| Work Quality                     | 0.939          | 0.938               | 20.056   | 0.000   |
| Work Quantity                    | 0.809          | 0.805               | 8.806    | 0.000   |
| Effectiveness                    | 0.891          | 0.886               | 12.693   | 0.000   |
| Timeliness                       | 0.980          | 0.980               | 76.833   | 0.000   |
| Independence                     | 0.978          | 0.978               | 63.600   | 0.000   |
| Work Commitment                  | 0.895          | 0.902               | 19.814   | 0.000   |
| Average Variance Ectracted (AVE) |                | 0.841               |          |         |
| Composite Reability              |                | 0.969               |          |         |

Source: Data processed by SEM-PLS (2026)

Based on Table 5, all dimensions of the employee performance variable have loading factor values exceeding 0.70, indicating satisfactory convergent validity. The timeliness dimension obtained the highest loading factor value of 0.980, while the work quantity dimension obtained the lowest loading factor value of 0.809. In addition, the Average Variance Extracted (AVE) value of 0.841 and Composite Reliability value of 0.969 indicate that the employee performance variable has strong validity and reliability. Therefore, the employee performance construct is considered valid and reliable for further analysis.

### Structural Model Evaluation (Inner Model)

The structural model evaluation was conducted to determine the relationship between independent variables and the dependent variable. The structural model assessment included collinearity testing and hypothesis testing.

**Table 6. Collinearity Assessment**

| Konstruk                   | VIF   |
|----------------------------|-------|
| Management Control Systems | 1,747 |
| Reward Policies            | 1,747 |

Source: Data processed by SEM-PLS (2026)

Based on Table 6, the Variance Inflation Factor (VIF) values for management control systems and reward policies are 1.747. These values are below the recommended threshold of 5.00, indicating that there is no collinearity problem among the predictor constructs. Therefore, the structural model in this study is considered adequate and suitable for hypothesis testing.

The coefficient of determination ( $R^2$ ) value for the employee performance variable was 0.710, indicating that management control systems and reward policies simultaneously explained 71% of the variance in employee performance, while the remaining 29% was influenced by other factors outside the research model. Therefore, the structural model can be considered to have strong explanatory power. In addition, the p-values of 0.017 and 0.000, which are lower than 0.05, indicate that both independent variables have significant effects on employee performance.

Furthermore, hypothesis testing was conducted to examine the relationships among variables. The results of hypothesis testing are presented in Table 7.

**Tabel 7. Hypothesis Testing Result**

| Statistical Hypothesis                              | Path Coefficient | t-count | f-square | p-value | Description    |
|---|------------------|---------|----------|---------|----------------|
| $H_0: \gamma_{11} = 0$<br>$H_0: \gamma_{11} \neq 0$ | 0,346            | 2,116   | 0,236    | 0,017   | $H_0$ Rejected |
| $H_0: \gamma_{12} = 0$<br>$H_0: \gamma_{12} \neq 0$ | 0,574            | 3,787   | 0,650    | 0,000   | $H_0$ Rejected |

Source: Data processed by SEM-PLS (2026)

Based on Table 7, management control systems have a significant effect on employee performance, with a path coefficient value of 0.346, t-statistic of 2.116, and p-value of 0.017. In addition, the f-square value of 0.236 indicates a moderate effect size. Meanwhile, reward policies also have a significant effect on employee performance, with a path coefficient value of 0.574, t-statistic of 3.787, and p-value of 0.000. The f-square value of 0.650 indicates a strong effect size. These findings demonstrate that both management control systems and reward policies contribute significantly to improving employee performance at BKPSDM Bandung Regency.

### Discussion of the Effect On Management Control Systems on Employee Performance

The results of this study indicate that management control systems have a significant effect on employee performance. This finding shows that the better the implementation of management control systems, the higher the level of employee performance. Effective management control systems are able to support supervision, evaluation, and work control processes, enabling employees to perform their duties more effectively and efficiently.

However, the effector dimension still showed the lowest evaluation compared to other dimensions, indicating that corrective actions and follow-up evaluations still need improvement. These findings are consistent with previous studies stating that management control systems play an important role in improving employee performance and organizational effectiveness.

### **Discussion of the Effect On Reward Policies on Employee Performance**

The results of this study also show that reward policies have a significant effect on employee performance. This finding indicates that appropriate reward policies are able to increase employee motivation, responsibility, and work enthusiasm, thereby encouraging employees to achieve better performance. Financial and non-financial rewards provided by the organization have been perceived positively by employees and contribute to improving work performance. Nevertheless, the performance-based reward dimension still showed the lowest evaluation compared to other dimensions, indicating that rewards based on work achievement have not been fully optimized. Therefore, organizations need to strengthen performance-based reward systems to further improve employee motivation and contribution toward organizational goals.

## **4. CONCLUSION**

Based on the results of this study, management control systems and reward policies have a significant effects on employee performance at BKPSDM Bandung Regency. Effective management control systems are able to improve supervision, evaluation, coordination, and work control processes, thereby supporting employees in carrying out their duties more effectively and efficiently. In addition, appropriate reward policies, both financial and non-financial, are proven to increase employee motivation, responsibility, and work enthusiasm, which ultimately contribute to improving employee performance.

The results of the structural model evaluation indicate that management control systems and reward policies simultaneously explain 71% of the variance in employee performance, while the remaining 29% is influenced by other factors outside the research model. These findings demonstrate that both variables have strong explanatory power in explaining employee performance within public sector organizations.

This study contributes theoretically to the development of management accounting and human resource management literature, particularly regarding employee performance in public sector institutions. Practically, the findings of this study are expected to provide recommendations for government institutions, especially BKPSDM Bandung Regency, in improving employee performance through the implementation of effective management control systems and fair reward policies. Future studies are recommended to include additional variables and broader research objects to provide more comprehensive findings regarding factors influencing employee performance.

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