

## **Organizational Control Systems and Managerial Effectiveness: A Systematic Literature Review**

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### **ABSTRACT**

This study aims to analyze in depth the relationship between organizational control systems and managerial effectiveness. Specifically, it examines how various forms of control mechanisms, monitoring procedures, and management practices contribute to improving employee performance. Using a qualitative method through a Systematic Literature Review (SLR), analyzing 35 articles and scientific literature published between 2021 and 2025. Evaluation of previous research findings from various academic sources, including Google Scholar and Scispace. This analysis is expected to identify forms of synergy that can improve coordination, communication, and integration of work processes so that control is more focused and measurable. The findings show that the implementation of an effective organizational control system includes organizational control and technological support. A structured control mechanism can assist managers in decision-making. The findings are expected to contribute to academic literature and serve as a practical guide for organizations in improving managerial performance through direct data-based control supported by competent human resources and appropriate technology.

**Keywords:** Organizational control, managerial effectiveness, communication, management performance.

## 1. INTRODUCTION

Effectiveness is an important indicator that shows the level of success of an organization in carrying out its roles and functions to achieve its set objectives. An organization is said to be effective if it is able to optimally achieve its planned targets without wasting resources. The term 'effective' is often combined with 'efficient' to describe the overall performance of an organization. The level of effectiveness can be seen from the organization's ability to produce outputs that are in line with predetermined objectives. Simply put, effectiveness can be defined as the comparison between actual results and expected results. In the context of education, for example, a school is considered effective if the achievements of its students are in line with the standards or expectations that are used as a reference. (Sholikhah & Khosyiin, 2023). According to (Loupatty, t.t.), effectiveness is an important element in achieving the goals set by every organization. Effectiveness can also be understood as a measure of the extent to which an organization is able to realize its planned objectives. If a task is completed according to plan in terms of time, budget, and quality, then the organization can be said to be effective. Based on this understanding of effectiveness, the concept is then applied in the context of management as managerial effectiveness.

Managerial effectiveness refers to a manager's ability to perform their duties and roles appropriately, by setting relevant goals and optimizing their implementation in order to achieve predetermined organizational objectives. This capacity includes decision making, resource allocation, operational supervision, and the ability to create a productive work environment (Antoro dkk, 2024). Recent research emphasizes that this effectiveness is greatly influenced by how the organizational control system is constructed and implemented. A strong system that is capable of improving the accuracy of information, strengthening work discipline, and facilitating cross-unit coordination will have an impact on improving managerial performance. Ultimately, it is this managerial effectiveness that determines how an organization can run efficiently and in a focused manner.

An organization can be understood as a work unit consisting of a group of individuals who share a common goal to fulfill their needs, as each human being has different characteristics. Therefore, a study of organizational dynamics is necessary to understand the nature, attitudes, and behavior patterns of individuals in performing their duties within a structured institution or group (Muhtarom dkk, 2023). Organizational commitment in organizational behavior is an important aspect of organizations because it can be understood as

a pattern of behavior, a set of behavioral intentions, motivational forces, or attitudes (Ardianto & Nurjanah, 2023). The workforce is an important resource for companies with strategic value. Their existence must be recognized as a key element, even a crucial factor in the realization of the organization's vision, mission, and objectives. They play an important role as the main implementers of every operational activity carried out by the company. Within the organizational, this concept extends to the importance of the organizational control system as a tool to ensure that objectives are achieved.

The organizational control system plays an important role in ensuring that organizational activities run optimally and effectively by guiding managers' actions to be aligned in achieving strategic objectives (Sundari dkk, 2024). The Organizational Control System is regarded as a strategic instrument that not only functions as a supervisory mechanism, but also as a driver in achieving effectiveness, efficiency, and motivation of human resources (Lumbansiantar dkk., 2025). Control encompasses efforts to ensure that activities and behavior within an organizational proceed according to predetermined plans. Supervision is one of the managerial functions that plays a role in ensuring that resources are utilized optimally so that organizational goals can be achieved. Benefits of Implementing an Organizational Control System It helps organizations improve the use of resources, including finances, labor, and time. Through continuous evaluation and improvement, an organizational control system supports the achievement of organizational goals. It provides a foundation for improving performance and operational efficiency.

In research on organization control systems, most previous studies have focused on discussing basic concepts and have not yet evaluated the actual application of control to improve managerial effectiveness. Research that directly examines the relationship between organizational control systems and managerial effectiveness in the context of modern organizational is also limited, while some studies show mixed results. This situation indicates the need for a systematic review to combine and compare these findings in order to obtain a clearer and more objective understanding.

Based on this, it is hoped that this article can aim to identify the results of previous research on organizational control systems and managerial effectiveness in modern organizations. This study also aims to examine the most effective types of control, how they influence managerial performance, and research trends that have developed over the past five

years. The results will provide input for practitioners in implementing more appropriate control systems, as well as serving as a reference for further research.

## **2. LITERATURE REVIEW**

### **2.1. Managerial Effectiveness**

Managerial effectiveness describes a manager's ability to organize, direct, and utilize company resources to the maximum extent possible in order to achieve organizational goals, thereby producing high-quality performance and customer satisfaction (Sari & Herawati, t.t.). In addition, managerial effectiveness also includes accurate decision-making, the ability to adapt to changes in the business environment, productive team management, and the ability to coordinate work processes in line with organizational strategy.

### **2.2. Organizational Control**

Organizational control can be understood as a set of rules, mechanisms, and processes used to ensure that all activities and decisions within a company remain in line with predetermined strategies. This system includes planning, assessment, and response processes to ensure that resources are utilized to the maximum extent possible, efficiently, and in accordance with standards. In managerial practice, organizational control plays a role in directing employee actions, preventing deviations, and improving the overall responsibility and performance of the organization.

## **3. RESEARCH METHOD**

This study uses the Systematic Literature Review (SLR) method to examine the efficiency of organizational control systematic on managerial performance. This process aims to provide a comprehensive overview of the influence of the organizational control system on managerial effectiveness. This stage begins with the identification of several scientific sources, such as academic articles, Google Scholar, Scispace, and Scopus. The search was conducted using keywords such as Organizational Control System and managerial effectiveness so that the search results could be broad and focused. Then, the selected literature will be analysed to explore key information, research methods, and several other frameworks that can be used. The analysis focuses on control in organizational and managerial performance.

## 4. RESULTS AND DISCUSSIONS

To identify and analyze literature discussing the relationship between organizational control systems and managerial effectiveness in various operational contexts (Pardana & Buntuang, 2025). This table contains articles that are listed and first identified by a 35-study, and that 35-study was interpreted into 30 articles more, and are made into this table onward.

**Table 1.** Distribution of articles.

Journal	Number of Articles	Journal	Number of Articles
Ilmu Manajemen Terapan	2	Review of Managerial Science	2
Penelitian Multidiplin Mahasiswa	1	Journal of Innovation and Entrepreneurship	1
Ilmu Ekonomi, Manajemen dan Bisnis	1	Airlangga Journal of Innovation Management	1
Ilmiah Ekonomi Manajemen dan Bisnis	1	Jurnal Ekonomi, Manajemen, Akuntansi	1
IEOMociety International	1	GEPROS	1
Riset Akuntansi Politala	1	Journal of Management Control	1
Ekonomi dan Bisnis Digital	1	Journal of Risk and Financial Management	1
Ekonomi Manajemen Sistem Informasi	1	Information Systems Frontiers	1
Journal of Law, Politic and Humanities	1	Journals Sangkuriang Publisher	1
SSRN Electronic Journal	1	Quality Innovation Prosperity	1
Ekonomi dan Manajemen Teknologi (EMT) KITA	1	Jurnal Manajemen	1
Jurnal pendidikan, humaniora, linguistik dan	1	Journal of Islamic Education Management	1

Journal	Number of Articles	Journal	Number of Articles
sosial			
Owner: Riset & Jurnal Akuntansi	1	Jurnal Akuntansi Dan Manajemen Bisnis	1
The Indonesian Journal of Accounting Research	1	Jurnal Pendidikan Tambusai	1
Islamic Banking and Finance	1	Jurnal Ekonomi dan Bisnis	1

**Table 2.** Classification based on research methodology and focus.

No	Authors	Method	Focus
1	(Ahmad & Pratama, 2021)	Qualitative	Planning, organizing, and supervising are key elements that support the implementation of professional management in an organization. These three aspects contribute to optimizing human resource management and help achieve organizational goals more effectively.
2	(Maula & Eka Pratama, 2024)	Qualitative	Leaders play a crucial role in determining the success of an organization and the performance of its employees. With a good understanding of the organization, social skills, and emotional intelligence, leaders can boost motivation, build a positive work environment, and maintain performance even in the face of challenges.
3	(Wibowo & Utomo, t.t.)	Qualitative	Human resources are an important element in companies, especially in this era of technology and globalization. Companies need to utilize the abilities, knowledge, creativity, and skills of their employees to

No	Authors	Method	Focus
			achieve their goals and create competitiveness. Because people are the main factor in the success of an organization, human resource management must be carried out properly through the processes of recruitment, training, career development, compensation, and the creation of a supportive work environment and culture.
4	(Firjatullah & Ahmadi, 2025)	Qualitative	Employee competency development is crucial in the digital age so that they can keep up with technological developments and market changes. Through planned training, employees can improve their skills, creativity, and performance, while also feeling valued, thereby increasing their loyalty to the organization. Thus, human resource development must be prioritized as part of the strategy to achieve competitive advantage
5	(Widianto & Subriadi, 2021)	Qualitative	The measurement of the effectiveness and efficiency of information systems must be tailored to the management level within the organization. Each level operational, tactical, and strategic has different objectives, indicators, and measurement requirements so that the business value of information systems can be accurately assessed.
6	(Ramadhan dkk., 2025)	Qualitative	The implementation of Sustainability Reporting can strengthen a company's

No	Authors	Method	Focus
			performance, but its effectiveness is influenced by internal organizational factors and external demands. Sustainability reporting will only provide strategic value if it is meaningful and aligned with business strategy. These findings confirm that the success of SR stems from the dynamic relationship between corporate structure and culture, regulations, and public expectations.
7	(Tripambudi, 2022)	Qualitative	Employees are a key part of an organization, so performance evaluations must be conducted objectively. Although each organization implements different assessment methods, obstacles such as assessment bias, unclear standards, and administrative issues are still encountered. Therefore, the assessment system needs to be continuously improved to be more accurate and beneficial for both the organization and employees.
8	(Suko, 2024)	Qualitative	Human resource development plays an important role in improving organizational performance. Various studies analyzed confirm that training and competency improvement can boost productivity, although its implementation is still not optimal in many organizations.
9	(Mahaputra, 2022)	Qualitative	Organizational internal control, leadership style, and organizational commitment have an influence on managerial performance.



No	Authors	Method	Focus
			These three factors are important elements in improving management effectiveness and achieving organizational goals. In addition, research also shows that other variables such as motivation, work environment, skills, organizational culture, and education have the potential to influence managerial performance and can be the focus of further research.
10	(M. Weber & Roetzel, 2021)	Qualitative	that organizational resilience can be enhanced through the implementation of appropriate management control systems, as both are interrelated in helping organizations adapt, respond to crises, and survive in a changing environment.
11	(Einhorn dkk., 2024)	Quantitative	Consumption patterns and lifestyle habits can affect the likelihood of developing irritable bowel syndrome (IBS). Several factors, such as the body's reaction to certain types of food, mental state, and individual well-being, are significantly related to the onset of IBS symptoms. This study confirms that this condition needs to be treated comprehensively through dietary adjustments, psychological support, and general health improvement.
12	(Shiferaw dkk., 2023)	Qualitative	This study concludes that entrepreneurial leadership style has a strong correlation with organizational culture and learning organizations. These three elements

No	Authors	Method	Focus
			complement each other in encouraging creativity, continuous learning processes, and improving organizational performance. This study also confirms that in order to face challenges and competition, organizations need to build a culture that supports learning processes while implementing entrepreneurial leadership.
13	(Antoro dkk., 2024b)	Qualitative	The decline in people's income has impacted their ability to meet their basic needs and maintain their lifestyle. Various internal and external factors have contributed to this situation, requiring adjustments, financial management, and policy support to improve the economic conditions of the community.
14	(Sundari dkk., 2024b)	Qualitative	Management control systems play an important role in improving managerial performance by promoting a responsible, innovative, and efficient work culture. The success of its implementation is influenced by the role of leaders and the suitability of the system to the conditions of the organization. With adaptive implementation, organizations can more easily face changes and business challenges, thereby optimizing performance.
15	(Sanches dkk., 2021)	Quantitative	Compensation, motivation, and work discipline have an impact on employee performance. These three factors play an important role in increasing productivity, so

No	Authors	Method	Focus
			organizations need to manage and optimize these aspects in order to improve employee performance.
16	(M. M. Weber dkk., 2024)	Qualitative	Research on organizational resilience is increasing, particularly in the context of change, risk management, and the ability of organizations to adapt in uncertain situations.
17	(Rahi dkk., 2022)	Qualitative	Sustainability reporting and management control are closely related, so they need to be integrated to truly function in supporting strategic decisions and organizational goals
18	(Giannakos dkk., 2022)	Qualitative	This study shows that the use of e-learning can strengthen the learning process within organizations, but its success depends on the suitability of the technology, user needs, and the support provided by the organization to achieve optimal results.
19	(Mufidah & Ahmadi, t.t.)	Quantitative	The organizational communication climate has a strong and significant relationship with employee work motivation in the Marketing Directorate of PT. Pupuk Indonesia. The better the communication conditions, which include trust, openness, honesty, information delivery from leaders to subordinates, and opportunities for employees to express their opinions, the higher their work motivation. The correlation test results show a value of 0.623, which indicates a strong, positive, and unidirectional relationship. Thus, improving

No	Authors	Method	Focus
			organizational communication can have a direct impact on increasing employee performance and motivation.
20	(Kulenović dkk., 2021)	Qualitative	This study identified six important TQM factors, namely leadership, customer focus, training, supplier management, information & analysis, and process management, which influence financial performance. This study serves as a basis for further research and suggests research on employee or customer satisfaction and external factors.
21	(Dawolo dkk., 2024)	Qualitative	Leadership at CV Golden Mart is still centralized and does not give employees much room to express their opinions, resulting in low motivation and productivity. Therefore, a leadership model that involves employees more is needed to increase work enthusiasm, participation, and work results.
22	(Haryati, t.t.)	Qualitative	The application of digital technology can strengthen management control functions, but the results are determined by the internal readiness of the organization, such as work culture, human resource capabilities, and data protection.
23	(Nursyamsir dkk., 2023)	Quantitative	Management control systems, whether they serve to activate or restrict, have a positive impact on organizational performance and managerial innovation. The better the implementation of these systems, the greater the performance and innovation in

No	Authors	Method	Focus
			management practices, processes, structures, and techniques in the Serang Regency government agency.
24	(Adiputra & Sujana, 2021)	Quantitative	Only a hierarchical organizational culture is compatible with the management control system and capable of improving the financial performance of LPD. With a formal and orderly work structure, the implementation of management control becomes more effective and supports improved financial results.
25	(Permanasari, 2024)	Quantitative	Human resource training and development have a positive impact on employee performance. The more optimal the development program implemented, the more productivity, motivation, and employee contribution to the organization will increase.
26	(Muhtarom dkk., 2023b)	Qualitative	Organizational behavior from the perspective of understanding, origins, and the role of other sciences such as psychology, sociology, anthropology, and politics in its understanding. Organizational behavior aims to understand the actions of individuals and groups in the work environment in order to improve organizational effectiveness and performance. This study emphasizes that understanding organizational behavior is important for creating an organization that runs effectively and is capable of supporting

No	Authors	Method	Focus
			the achievement of human goals.
27	(Loupatty, t.t.-b)	Quantitative	The implementation of the village financial management system is still not running optimally. Several aspects, such as planning, implementation, and reporting, still face obstacles in terms of human resources, understanding of regulations, and technical implementation. Nevertheless, the implementation of this policy continues to have a positive impact on improving village financial governance and transparency.
28	(Sudarmi, 2017)	Quantitative	Managerial skills, self-confidence, and work drive have a positive influence on the performance of midwifery lecturers, while work pressure has a negative impact. In addition, managerial skills and self-confidence also help increase motivation and reduce work pressure. Thus, the better the management and self-confidence of lecturers, the better their work performance, while stress actually weakens performance.
29	(Sholikhah & Khosyiin, 2023b)	Qualitative	Organizational effectiveness is crucial in achieving educational goals. Effectiveness can be achieved through strategic management, structure, resources, leadership, and the organization's ability to adapt to the environment. By implementing the right approach and model of effectiveness, educational organizations can improve performance quality and achieve

No	Authors	Method	Focus
			their goals.
30	(Dewi Astuti, 2022)	Quantitative	The findings show that commitment and organizational culture have a significant impact on performance, both individually and simultaneously. Both have a positive and strong relationship with performance. However, there are other factors outside the scope of this study that also determine performance, such as rewards, workload, and job satisfaction.

Research on organizational control systems and managerial effectiveness demonstrates a wide range of methodological approaches. A majority of the studies rely on quantitative designs, utilizing questionnaires and survey-based instruments analyzed through statistical models such as regression, SEM, and PLS SEM to explore the influence and interaction between control mechanisms and managerial performance. Other studies integrate organizational performance indicators and comparative analyses to strengthen empirical conclusions. Despite this, there is still a noticeable shortage of qualitative investigations, such as in depth Interviews, longitudinal case studies, or field observations, which could provide richer contextual perspectives and a deeper understanding of behavioral, cultural, and situational factors influencing how control systems operate and support managerial effectiveness.

## 5. CONCLUSION

From the summary of the 30 studies, it can be understood that studies on organizational control systems, human resource management, and managerial effectiveness show similar patterns of results. Qualitative studies generally highlight the important role of leadership, organizational culture, internal communication, and employee development as key elements in improving organizational effectiveness and individual performance. Findings from quantitative studies reinforce this evidence by showing that factors such as motivation, compensation, discipline, organizational culture, and management control systems significantly affect work

performance and organizational outcomes. On the other hand, the integration of digital technology, sustainability reporting, and data-based systems is emerging as a supporting element in the decision-making process and managerial transparency. Overall, these studies confirm that organizational effectiveness is not only determined by formal structures and control mechanisms, but also by the quality of human resources, digital readiness, and the organization's ability to respond to environmental changes.

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