Organizational Control and Employee Commitment in Telecommunication Firms in South-East, Nigeria

Anagor, Chibueze Jonathan¹, Proff. S. I. Mbah²; & Maduagwuna Appolonia Ifeyinwa³

Department of Business Administration, Faculty of Management Sciences Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus DOI: 10.56201/ijebm.vol.11.no11.2025.pg182.200

Abstract

The study investigated the effect of organizational controls on employee commitment in telecommunication firms in South-East, Nigeria. Specifically, the study examined the extent to which strategic control, operations control, cultural control, affect employee continuance commitment, affective commitment, employee value commitment in telecommunication firms in South-East, Nigeria. Relevant conceptual, theoretical and empirical literature was reviewed. The study was anchored on Contingency-based theory. Descriptive research design was adopted. The study was conducted in the South-East, Nigeria. Data were sourced from primary and secondary sources data. Population of study comprised 4961. The sample size consist of 967 respondent was drown using Borg and Gall statistical formula. Questionnaire was used for data collection. Face content validity was adopted. The reliability of instrument was established through the test-retest method and Cronbach Alpha. Simple percentage analysis was used to answer the research questions, while Linear Regression Analysis was use in testing the hypotheses. The result revealed that strategic control has a significant positive effect on employee continuance commitment of telecommunication firms Nigeria (t = 4.335, p = 0.000 < 0.05). Operations control has a significant positive effect on employee affective commitment of telecommunication firms (t = 2.322, p = 0.002<0.05). Cultural control has a significant positive effect on employee value commitment of telecommunication firms (t = 2.322, p = 0.001 < 0.05). The study concluded that organizational control had a significant positive effect on employee commitment in South-East, Nigeria. The study recommended that management of telecommunication firms should develop appropriate strategic that can be used to manage and control their firms to improve employee commitment within and outside business; management of telecommunication firms should develop operational strategy that will control business operations of the organization, and enhance business control activities, and monitor employee commitment.

Keywords: Strategic Control, Operations Control, Cultural Control, Affect Employee Continuance Commitment, Affective Commitment, Employee Value Commitment

Introduction

In today's competitive world, every organization is facing new challenges regarding sustained productivity and creating committed workforce. Nowadays, no organization can perform at peak levels unless each employee is committed to the organization's objectives. Hence, it is important to understand the concept of commitment and its feasible outcome. Commitment according to Armstrong and Stassen (2020) is not only a human relation concept but also involves generating human energy and activating human mind. Without commitment the implementation of new ideas and initiatives will be compromised (Bakker, Breevaart, Scharp, & De Vries 2023). Organizations

achieve their set objectives when competent and committed employees are engaged in organizations (Khan, Rehman, &Akram (2023). Committed employees are competent and ready to give in their best in the pursuit of the objectives and vision of the organizations. Some of the indicators of a committed employee include: continuance commitment; affective commitment; value commitment; normative commitment; emotional commitment and Progressive commitment. Employees are not limited to lack of interest in job offers elsewhere, willingness to accept responsibility, expression of job satisfaction, willingness and ability to make useful contributions, eagerness to work with less supervision and not given to unnecessary excuses (Iqra & Yahya, 2023).

Organizational controls are integral to the way in which organizations function. They are exercised by management (project managers, client firms, business unit heads) over employees (project team members, suppliers, business unit members). Controls are defined as any process through which controllers motivate and direct employees to behave in ways that are aligned with the controllers' objectives (Cardinal, Kreutzer & Mille 2020). In the absence of organizational controls, or when controls are used inappropriately, employees are assumed to act in ways that favours their own interests and objectives that are not necessarily in line with the controllers' objectives (Eisenhardt, 2019). Organizational control specify three types of control: outcome, behavior, and clan (Ouchi, 2019; Turner and Makhija, 2021). Outcome and behavior controls focus on the specification and evaluation of desired task outcomes and behaviors. Clan controls involve socialization and input (for example selection and training) mechanisms for influencing employee' behavior (Cardinal et al., 2020; Kirsch, 2021). A growing body of research on organizational controls has investigated how organizational controls shape performance in various empirical settings. These studies generally assert that controls increase performance, as they limit the extent to which employees act in their own self-interest and behave opportunistically (Ouchi, 2019). However, two issues still remain that need to be addressed to advance our understanding of the organizational controlsperformance landscape.

First, the empirical evidence for the assertion that organizational controls increase employee commitment remains equivocal (Cardinal et al., 2020). Some studies report that controls have a positive effect on performance (Liu, 2021), while other studies report that they are ineffective (Tiwana & Keil, 2017). Specifically, there have been contradictory findings in previous studies as to how outcome, behavior, and clan controls affect performance. For instance, several studies have reported that outcome control has a positive effect on performance (Liu, 2021; Tiwana, 2018), whereas other studies have found that the effect of outcome control on performance is insignificant or negative (Bonner et al., 2022). Similarly, mixed findings exist with regard to the effects of behavior and clan controls (Aulakh and Gencturk, 2020; Bonner et al., 2022). Therefore, additional empirical evidence is necessary to understand whether and to what extent organizational controls are related to performance.

Several studies have established the link between organizational control and employee commitment. Simons (2021) introduced four types of control that can be used to manage organizational commitment, known as strategic control, operations control, cultural control, and structural control. Furthermore, according to Langfield-Smith (2017), managers should create an organizational control system that is tailored to the needs of the organization in order to encourage strategies that result in high-quality performance. Govindarajan and Gupta in Ferreira and Otley (2019) stated that the presence of a match between the environment, strategy and organizational control system has a relationship with a better level of employee commitment. Jermias and Gani (2020) stated that the employee commitment of a business unit is influenced by strategic priorities,

the level of centralization, the type of organizational accounting system, and the type of organizational control applied. Mundy (2020) proposed a link between organizational control systems and employee commitment. This study examined the importance of balancing various types of organizational control to obtain the optimum support to improve organizational performance. Widener (2017) outlined that the elements of organizational control have a positive relationship with employee commitment. The study demonstrated that the elements of management control have a complementary and interdependent relationship.

This organizational control system can be used for a variety of purposes, such as decision-making, employee empowerment, managerial direction, and employee motivation (Speklé et al. 2022). The effectiveness of organizational control for these various purposes is interrelated, for example increasing empowerment will increase employee commitment. Further-more, Merchant and Van der Steede (2017) explained that control issues are linked to employee commitment issues, and that if individual and organizational goals do not align, employees may behave in a way that is detrimental to the organization's goals. Human resources are an important element in the success of an organization. The effective utilization of human resources will contribute to the improvement of employee commitment and reputation (Bhatti et al. 2021). Organizational is also dependent on the employees who work as a team to achieve organizational goals (Almatrooshi et al. 2021). Given the importance of human resources, organizations need to continue to manage employee e commitment. Employees will feel valued and motivated if they believe the organization recognizes their efforts and work. According to Osabiya (2021), every organization will focus on how to achieve high-level employee commitment by utilizing its human resources. This means that organizations must consider how to motivate these resource employees, such as through incentives and rewards. When employees are more motivated, they will perform their duties more responsibly and efficiently. The improvement of individual employees' performance will have an impact on organizational performance. This is consistent with Shin and Konrad (2017), who used strategic resource organizational theory to demonstrate the link between individual employee performance and increased productivity and organizational performance. Thus, when an organization wants to improve its performance, it can take one of two approaches: the direct path, by implementing with organizational control system, or the indirect path, through involving increasing employee motivation.

Magnitude of change in organizational control system is designed to cope with changes of a limited magnitude. While designing the control system certain assumptions are made concerning the variables expected to change and the degree of change. Corrective actions are decided on the basis of these assumptions. Thus, the control system fails when the variables go outside the range which the system was designed to handle. Organizational control system in any organization depends upon accurate and timely feed-backs on actual employee commitment. Such feedback largely comes through written reports. It takes time to write and transmit the control reports. When the control standards are erroneous, it becomes difficult to discriminate between proper and improper performance because the decision-maker is not certain whether the deviation in performance is due to the activity being out of control or due to the improperly set standards. Information overload is harmful for control, as incomplete information. When managers at all levels receive identical information, they may be overburdened and may suggest remedies before giving subordinates an opportunity to take action. Therefore, management must decide the quantity and type of information that should reach to every manager. All these make it compelling for a study on organizational controls and employees commitment in telecommunication firms in South East,

Nigeria to be undertaken. Therefore, this study seeks to investigate the effect of organizational controls on employee commitment in telecommunication firms in South-East, Nigeria.

Objectives of the Study

The main objective of the study is to examine the effect of organizational controls on employee commitment in telecommunication firms in South-East, Nigeria. The Specific objectives of the study include to:

- 1. Examine the effect of strategic control on employee continuance commitment in telecommunication firms in South-East, Nigeria.
- 2. Determine the effect of operations control on employee affective commitment in telecommunication firms in South-East, Nigeria.
- 3. Determine the effect of cultural control on employee value in telecommunication firms in South-East, Nigeria.

Research Questions

The following research questions guided the study

- 1. How does strategic control affect employee continuance commitment in telecommunication firms in South-East, Nigeria?
- 2. What is the effect of operations control on employee affective commitment in telecommunication firms in South-East, Nigeria?
- 3. How does cultural control affect employee value commitment in telecommunication firms in South-East, Nigeria?

Hypotheses

The following null hypotheses gave direction to the study at 0.5 level of significance

- Ho₁: Strategic control has no significant effect on employee continuance commitment in telecommunication firms in South-East, Nigeria
- Ho₂: Operations control has no significant effect on employee affective commitment in telecommunication firms in South-East, Nigeria
- Ho₃: Cultural control has no significant effect on employee value commitment of telecommunication firms in South-East, Nigeria

REVIEW OF RELATED LITERATURE

Conceptual Review

Organizational Control

Organizational controls are defined as any process through which controllers motivate and direct employee to behave in ways that are aligned with the controllers' objectives (Cardinal et al., 2020; Turner & Makhija, 2021). The organizational controls literature discriminates among three prototypical controls: outcome, behavior, and clan. Controllers (who exercise control) can use outcome, behavior, and clan controls to motivate the employee (those over whom the control is exercised) to achieve the desired performance (Kirsch, 2021; Tiwana, 2018). Organizational control, refers to the process by which an organization influences its subunits and members to behave in ways that lead to the attainment of organizational goals and objectives. When properly designed, such controls should lead to better performance because an organization is able to execute its strategy better (Kuratko, et. al., 2021). Merchant and Van der Stede (2017) defined organizational control categories based on the object of control, which includes results, action,

personnel, and cultural controls. Results control focuses on whether the results achieved by employees are in accordance with the desired results of the organization. Furthermore, action control is intended to ensure that employees carry out an activity in accordance with the organization's interests and do not do anything that is detrimental to the organization. Personnel controls can be implemented through employee recruitment and training. Moreover, cultural control is intended to encourage mutual monitoring among employees, and it is built on traditions, norms, values, and behaviors. Organizational control according to Merchant and Van der Stede (2017), is a tool or system that acts through empowerment or "coercion" of its personnel to accomplish performance in accordance with the organization's goals. Organizational control is a form of organizational communication pattern that fosters a cohesive way of thinking and assists organizations in managing interrelationships in various parts of the organizations. Furthermore, Organizational control also assists organizations to develop and realize the planned organizational change (Chenhall & Euske 2017).

Merchant and Van der Stede (2017) stated that MCS is very important for organizations, where failure to implement Organizational control will lead to financial losses, reputational damage, and inability to meet the organizations goals. Organizational control as defined the process by which chiefs guarantee that assets are acquired and utilized adequately and effectively in the achievement of the association's destinations. Organizational control is a framework utilized in an association which gathers and uses data to assess the execution of the hierarchical assets that will in the long run impact the conduct of the association to actualize authoritative procedures. Organizational control are apparatuses to help the board for coordinating an association toward its vital targets and upper hand. The executives' controls are just a single of the instruments which chiefs use in actualizing wanted techniques. Organizational control framework is a framework that gives valuable data to administrators to perform their responsibilities. This data helps association in organizational control was first depicted by Anthony (2023). In his examination, he recognized the administration control framework from key arranging and operational control. The board organizational control itself is characterized from various perspectives, for example, a blend of devices and process that impact on performing artists practices inside an association to accomplish authoritative destinations (Speckle. 2021). As per Malmiet al (2022) opined that organizational control framework comprises of gadgets and frameworks that supervisors use to guarantee that their representatives' choices and practices are steady with association procedures and targets with barring choice emotionally supportive network. He contended that organizational control is a coordinated framework and necessities to evaluate association from each edge in this manner controlling association performing artist's practices from bookkeeping or overseeing angle can't get a thorough framework.

An ideal organizational control incorporates methods and components which associations use to pursue destinations, achieve objectives and effectively pursue methodologies. The executives control frameworks help to incorporate, spur, bolster in basic leadership, impart destinations, give input, and so forth. The main classification includes yield controls or results controls, in which explicit results are estimated, observed and analyzed against desires. This will empower restorative activity to be embraced as and when required. This classification likewise incorporates regulatory controls or activity controls that include formal principles, standard techniques and manuals and checking consistence. The second classification includes conduct controls, staff controls and implicit agreements. This class includes controls, for example, qualities and standards, alongside gathering communication to look after them, determination and arrangement

of faculty with the required aptitudes and demeanors, work structure and distribution, and perception of the work conduct of staff. These two classes are not fundamentally unrelated, and may supplement and fortify each other in a compelling administration control framework (Cunningham, 2022).

Strategic Control: Strategic control is the process used by firms to control the formation and execution of strategic plans. Well formulated and implemented strategies are critical to firm's performance. To match formulation and implementation, strategic control is required (Trigeogis, 2021 and Grant, 2020). Strategic control is a specialized form of management control which differs from other forms of management control in respect of its need to handle uncertainty and ambiguity at various points in the control process (Wheelen and Hunger (2021). According to Pearce and Robinson (2019), strategic control focuses on achievement of future goals rather than the evaluation of past performance. The point for strategic control is not to bring to light past errors but to identify needed corrections so as to steer the firm in the desired direction. A good strategic control can ensure a top most position for the weakest firm among other superior competitors. A related concern for strategic control processes is the amount of time and effort required for the process to work: if either is too great the process will either be in influence or be ignored by the organization.

Operational Control: Operational control involves control over intermediate-term operations and processes but not business strategies. Operational control systems ensure that activities are consistent with established plans. Mid-level management uses operational controls for intermediate-term decisions, typically over one to two years (Shin, & Park 2020). This control is used at low levels of management that is at operational level on day-to-day basis. It is used at process level for transforming the inputs (factors) into output (product/services). Operational control is achieved by a variety of effective methods such as training, engineering specifications, preventative maintenance programs, and work instructions. Relevant operational controls are communicated to suppliers and contractors as appropriate for controlling environmental aspects and potential risks through our supply chain. Operational control involves control over intermediate-term operations and processes but not business strategies (Hunziker 2017). Operational control systems ensure that activities are consistent with established plans. Mid-level management uses operational controls for intermediate-term decisions, typically over one to two years. When performance does not meet standards, managers enforce corrective actions, which may include training, discipline, motivation, or termination (Hunziker 2017). Operational control focuses more on internal sources of information and affects smaller units or aspects of the organization, such as production levels or the choice of equipment. Errors in operational control might mean failing to complete projects on time. For example, if salespeople are not trained on time, sales revenue may fall.

Structural Control: According to Owolabi and Kingsley, (2007) an organization is a social set up, which has a boundary that separates it from its environment, pursues its own collective goals, and controls its own performance. For managers, the term organization implies structure control of roles positions. Blessing, (2008) refers to it as a social unit or a human grouping intentionally constructed and reconstructed. Akande and Ojokuku, (2008) described organizational structure control as a group of people occupying a formal structure of position to achieve a particular purpose. They are institutions that enable society to pursue goals that could not be achieved by

individuals' action alone. An organization is generally defined as a structure of relationships to get work done. It is a social system involving interpersonal relationships. Nwugballa, (2011) was of the view that establishment of an organizational structure presupposes the absence of a sole-proprietorship. It also assumes a level of operation that requires the joint effort many persons to successfully execute. This underscores the need to specify the different tasks that should be carried out by different individual job (job descriptions), how it should be carried out (operating procedures), expected standards of performance, line of authority, etc., in order to avoid confusion and conflict. It also requires the relationships and interactions between jobs; system of integration and coordination that would ensure organizational cohesion and, effective and efficient operations. Simply put, organizational structure defines the formal division, grouping, and coordination of job tasks (Robbins, 2005).

Employee Commitment

It is necessary for every organization to have full level of its employee commitment in order to have outstanding performance on long term basis Mowday, Porter, & Steers (2022). Currently, employees act like entrepreneurs when they work in a team and every member of the team tries his level best to prove one the best among all others (Mowday et al., 2022). Increase in commitment level of employees in organization ultimately increases the performance of their employees. In the past, organizations use to provide job security to their employees to improve their commitment level in the organization and to improve their productivity (Abelson, 2021). Higher level of employee commitment in the organization for individual projects or to the business is assumed as a major reason for better employee performance that leads to organizational success. Employee performance can also be increased when the employees are more satisfied with their job and duties as well. Their satisfaction may depend on the rewards system, the organizational culture and employee knowledge sharing (Mowday et al., 2022) Meyer, Stanley and Parfyonova (2022) define commitment using a multidimensional approach and consider it to have affective, continuance and normative perspectives. The affective dimension of commitment refers to an emotional attachment to and involvement with an organization; continuance commitment denotes the perceived costs of leaving an organization; and normative commitment refers to the felt responsibility to support and remain a member of an organization. Thus, it can be discerned from definitions such as the one above, that employee commitment is a bond between the employee and the organization such that he/ she (the employee) wants to continue serving the organization and to help it achieve its objectives.

The importance of "employee commitment" is well captured by different authors. Yilmaz and Çokluk-Bökeoğlu (2018) expound that employees with high organizational commitment feelings affect organizational performance in positive ways because they lessen the frequency of performing negative behaviour and improve quality of service. A committed employee is a more compatible and productive individual who has higher levels of satisfaction, loyalty and responsibility. They continue to observe that organizational commitment not only increases the success in a certain role, but also encourages the individual to achieve many voluntary actions necessary for organizational life and high standard system success.

Affective commitment: Affective commitment refers to the employee's emotional attachment to, identification with, and involvement in the organization. Employees with a strong affective commitment continue employment with the organization because they want to. According to Mowday (2022), the antecedents of affective commitment generally fall into four categories:

personal characteristics, structural characteristics (organizational), job-related characteristics, and work experiences.

Continuance commitment: Continuance commitment refers to an awareness of the costs associated with leaving the organization. The potential costs of leaving an organization include the threat of wasting the time and effort spent acquiring nontransferable skills, losing attrProgressive benefits, giving up seniority-based privileges, or having to uproot family and disrupt personal relationships. Apart from the costs involved in leaving the organization, continuance commitment will also develop as a function of a lack of alternative employment opportunities. Employees whose primary link to the organization is based on continuance commitment remain because they need to.

Employee Value Commitment: Committed employees are an asset to an organization and add value in more ways than one. They are supportive and more productive than non-committed employees. These employees don't easily utilize their sick days and are more prone to adopting the vision of the organization if it's not already aligned with their own value system. Commitment at work brings in value addition through Progressive participation in company-related discussions. Committed employees bring great ideas to the table and they are always happy to help others visualize those ideas. An organization needs commitment and dedication from its employees to achieve their goals.

Theoretical framework Contingency-Based Theory

Empirical studies have used contingency-based theoretical arguments to emphasize the substitute perspective, that is, that only one type of control is effective in a given context (Cardinal et al., 2017). The contingency view builds on Ouchi's (2019) framework where it is argued that outcome control should be exercised when outputs can be clearly specified and measured by a controller, and behavior control should be exercised when a controller understands the process required to transform inputs into outputs. When the outcomes are not measurable and controllers also do not have sufficient understanding of how inputs can be transformed into outputs, clan control is suggested to be an effective form of control. Scholars have also used other theories and empirical arguments to suggest that different forms of control act as substitutes (e.g., Nidumolu and Subramani, 2003; Tiwana and Keil, 2019). Using transaction cost theory as a theoretical foundation, some scholars have posited that exercising multiple forms of control is costly and they advocate the use of one control over the other, based on the costs of specification, measurement, and evaluation. Some other scholars have used agency theory (Eisenhardt, 2019) to argue that, as tasks become more complex and ambiguous, a controller must then exercise behavior control instead of outcome control as employee are typically risk-averse, and exercising outcome control would shift the risk unnecessarily on to the employee. Scholars have also posited that exercising multiple controls simultaneously can prove counterproductive as it signals a lack of trust to employee, who are thereby encouraged to engage in opportunistic and other undesirable behaviors (Aulakh and Gencturk, 2020; Tiwana, 2020).

In contrast, contemporary scholars who suggest a complements perspective argue for a "holistic" approach and have focused on understanding how different forms of control jointly influence performance (Cardinal et al., 2020). Specifically, they have focused on blending different types of control to achieve the desired performance (Cardinal et al., 2020; Long et al., 2022), and have

described the singular view of control as problematic because it does not reflect actual controller—controllee settings that are often dynamic and complex and involve various forms of control (Cardinal et al., 2020; Kreutzer et al., 2021). They suggest instead that a holistic approach allows for a greater variety of control and provides a better reflection of actual controller—controllee settings. Therefore, a complements perspective allows us to understand better how the combination of different forms of control is greater than the sum of the single control mechanisms.

Relevant of the theory to the study

Organizational control systems must be adapted to fit specific internal and external factors, such as the environment, technology, and organizational size, to achieve effectiveness. The "revenge" of contingency theory is its assertion that a one-size-fits-all approach to control is ineffective, and organizations must be flexible and tailored to their unique circumstances. Contingency theory in relation to organizational control using the following approach. The theory states there is no one best organizational s control system. The most effective method is contingent on the specific Organizational effectiveness, including control, relies on matching internal situation. characteristics (like structure and control systems) with external contingencies (like environment, technology, and strategy). Contingency theory promotes flexibility, where leaders and control systems must adapt to changing circumstances rather than adhering to a fixed rulebook. This is why leaders need to be able to adapt their style and approach based on the specific context. Implication for organizational control the "revenge" is in the theory's assertion that previous management theories, which proposed universal principles, are flawed because they ignored the complexity of the real world. By emphasizing situational fit, contingency theory forces a move away from rigid, top-down control towards a more adaptive, nuanced approach that is tailored to the organization's specific needs and environment organizational structures, leadership styles, and control systems must be adapted to fit specific internal and external factors, such as the environment, technology, and organizational size, to achieve effectiveness. The "revenge" of contingency theory is its assertion that a one-size-fits-all approach to control is ineffective, and organizations must be flexible and tailored to their unique circumstances.

Empirical Review

Over time, numerous studies have investigated the relationship between organizational control and employee commitment. Typically, Delle and Kumasy (2023), looked at the influence of organizational control on employee commitment using selected banks in the Ghanaian service firms. Predictive correlational research design was used to examine the problem in this study. A convenient sample of 301 participants from four banks was involved in the study. Standard regression and hierarchical regression analysis was conducted to test the hypothesis in the study. It was observed that organizational control significantly and positively predicted employee commitment in the Ghanaian banking sector. The findings obtained in the Ghanaian Banking sector show that organizational control particularly one bureaucratic control were capable of making employees stay with their current organization than one with competitive control. Nurwati, (2023) examined the effect of organizational control to organizational culture,

compensation, work behavior and employee's performance. This study sampled 135 employees at 18 Village Unit Cooperatives se Sulawesi Tenggara. Data collection is done by distributing questionnaires followed by in-depth interviews (in-depth). This study used descriptive analysis to determine the characteristics of the respondent and respondent description of indicators each study variable. While to examine the pattern of relationships between the study variables used inferential

analysis tool that analyzes point to the approach of SPSS version 20. The results of this study indicate that adequate management controls to improve employee performance when attention to the factors that contributed to the culture of the organization, compensation and workplace behavior on cooperatives in the province of Southeast Sulawesi. The study also produced findings to improve employee behavior for the better when the culture of the organization and compensation factors considered.

Usha and Rashmi (2023), looked at the impact of organizational control on employee commitment at a cement plant in India. Data were generated through the questionnaire. The average mean score and percentage score of the overall of 18 items was computed. The finding shows that the retention policy at jaypee cement plant are fair enough and help in employee retention with the organization for longer period.

Shahzad, Iqbal and Gulzar (2023) analyzed the overall impact of organizational control directly or indirectly on employee commitment. To find the influence of organizational control on employee performance within software houses working in Pakistan. This is a survey-based research study. Primary and secondary data were used in this study. Primary data was gathered via questionnaire and formal & informal interview. Customer service, employee participation, reward system, innovation & risk-taking and communication system, are considered variables for this study. Sample size is (110) therefore, descriptive statics, correlation and regression analysis have been used. The overall results support that control of organizations has the significant positive impact on employee commitment at selected software houses in Pakistan. Employees' participation is a most important factor for achieving organizational goals. This study fulfils an acknowledged necessitates learning the impact of control on the employee commitment of the software firms in Pakistan.

Oduol (2021) examined the effects of organizational control on employee commitment of subsidiaries of selected regional commercial banks headquartered in Kenya. The research problem was studied through a descriptive cross-sectional survey because it cuts across several commercial banks with subsidiaries within East African Community market. The population of this study comprised ten of subsidiaries of selected regional commercial banks headquartered in Kenya. The study used primary data that was collected using semi structured questionnaires. The questionnaires were the only primary data collection instruments used in the study. The collected questionnaires were inspected for completeness and coded in Statistical Package for Social Sciences (Version 20) for analysis. The study established that firms engaged in various organizational controls so as to boost performance. The controls were particularly oriented towards the relationships between the employees and fellow employees and their seniors and lastly with the banks they worked for. The research findings revealed that the provision of rules that provided clear instructions, processes and procedures for employee commitment was the most prevalent control. This would therefore be translated to imply that employees will subsequently diligently attend to their duties thus eliminate errors and hence better employee commitment both on their part and also on the bank. This study concludes that for performance of firms to improve, present organization control should be supportive and compatible with intended strategies and day to day running of activities of employees. For banks to remain competitive, they should advocate for a corporate control that motivates employees and also gives them a sense of belonging to the firm. This will consequently lead to more effort by the labor force since they will feel a sense of ownership in the firm. The study recommends that firms including banks should emphasize on the adoption of good organizational control. The rationale behind this adoption is that organizational control positively influences policies and strategies implementation and hence creating a

sustainable competitive advantage against the competitors. Additionally, organizations should ensure that they align their organization control and their strategies if they are to benefit from good organizational customs. of brewing firms; and that formalization significantly affect employee's performance positively.

METHODOLOGY

Descriptive research design was adopted in this study. Descriptive research is a study concerned with the frequency with which something occurs or the relationship between two variables. Descriptive design is appropriate for this study because it utilizes data collection and analysis techniques that capture the measures of central tendency, variation, and correlation. This study was carried out in South East Nigeria. South-East is one of the six geo-political zones in Nigeria, consisting of Abia State, Anambra State, Ebonyi State, Enugu State and Imo State. Primary and secondary data were used in this study. The population of the study comprised 4961 management and staff of the 9Mobile Nigeria, Airtel Nigeria: Globacom and MTN Nigeria). The sample size consist of 967 using statistical formular devised by Borg and Gall (1973). The instrument employed for data collection was the questionnaire constructed by the researcher. The face validity of the instrument was established by three experts. Test re-test method and Cronbach Alpha was used to determine the reliability of the instrument. The need to enhance easy comprehension and analysis prompted the use of the simple percentage distribution table to analysis the research questions. Linear regression analysis was conducted to test the hypotheses using statistical package for social sciences (SPSS) version 23

DATA PRESENTATION AND ANALYSIS

A total of nine hundred six seven (967) copies of the questionnaire were distributed to the employees in telecommunication firms in South-East, Nigeria, out of which a total of nine hundred and fifty (950) copies were returned. This gives a response rate of 98.2%. Nine hundred (900) copies were dully filled and used for the analysis. This gives a response rate of 93.1%. A total of fifty copies were not dully filled while the remaining seventeen copies were missing. This gives a response rate of 6.9%

Demographic Data

In this section, the demographic features of those that participated in the study were presented and analyzed. The result is presented in table 4.2 below:

Table 4.2 Demographic Features of the Respondents

8 1	Response Category	Number of Responses	Percentage
Gender	Male	377	41.9
	Female	523	58.1
	Total	900	100
Age Bracket	20 - 30 Years	292	32.4
	31 - 40 Years	253	28.1
	41 - 50 Years	189	21.0
	51 Years and above	166	18.5
	Total	900	100
Marital Statues	Single	367	40.8
	Married	397	44.1

	Others	136	15.1
	Total	900	100
Educational	O'Level	72	8.0
Qualification	OND/NCE	286	31.8
	B.Sc./HND	310	34.4
	M.Sc/MBA	171	19.0
	PhD & Others	61	6.8
	Total	900	100
Number of Years with	0-5 Years	278	31.0
the bank	6 – 10 Years	309	34.3
	11 – 15 Years	213	23.7
	16 Years and above	100	11.1
	Total	900	100

Source: Field Survey, 2024.

The table indicates that 523 (58.1%) were female, while 377(41.9%) were male. 292 respondents 132.4% were between the age bracket of 20 to 30 years, 253(28.1%) were aged between 31 to 40 years, 189(321%) were aged between 41 to 50 years, the remaining 166(18.5%) were aged 51 years and above. Table 4.2 further indicates that 367(40.8%) were single, 397(44.1%) were married while the remaining 136(15.1%) ticked others as their response.

The analysis of the educational qualification of the respondents indicates that 72(8.0%) were O'level holders, 286(31.8%) were OND/NCE holders, 310(34.4%) were B.Sc./HND holders, 171(19.0%) were M.Sc./MBA holders while the remaining 61(6.8%) were PhD holders. Furthermore, 278 (31.0%) of the respondents indicates that they have been with the telecommunication companies between zero to five years, 309(34.3%) have been with the telecommunication companies between 6 to 10 years, 213(23.7%) have been with the telecommunication companies between 11 to 15 years, while 100(11.1%) have been with the telecommunication companies from 16 years and above.

Presentation of Data Related to the Research Objectives

Research Question One: How does strategic control affect employee continuance commitment in telecommunication firms in South-East, Nigeria?

Table 4.3. Response on the effect of Strategic control on employee continuance commitment

	Strategic Control Items	SA	A	UD	D	SD
1	Strategic control always includes a minimal	274	464	53	82	27
	number of standard components	(30.4%)	(41.4%)	(5.9%)	(9.1%)	(3.0%)
2	Strategic control assist managers in achieving	308	346	62	86	98
	higher levels of effectiveness,	(34.2%)	(38.4%)	(6.9%)	(9.6%)	(10.9%)
3	Strategic control system measured strategic in	329	391	63	76	38 (4.2
	terms of surveillance control	(36.6%)	(43.4%)	(7.0%)	(8.4%)	%)
4	Strategic control discovers internal and external	340	427	67	46	20
	variables that may have an impact on an	(37.8)	(47.4%)	(7.4%)	(5.1%)	(2.2%)
	organization's strategy.			, , ,		, ,

5	Strategic control systematically and regularly	338	377	69	55	61
	determines if the assumptions underpinning the	(37.6%)	(41.9%)	(7.7%)	(6.1%)	(6.8%)
	strategy are still true.					

Source: Field Survey, 2024. Computations from SPSS Analysis

Table 2 above indicates that 274 respondents 30.4% strongly agreed that strategic control always include a minimal number of standard components, 464 representing 41.4% agreed, 54 representing 5.9% were undecided, 82 representing 9.1% disagreed while 27 representing 3.0 strongly disagreed. The implication is that majority of the respondents agreed that strongly agreed that strategic control always include a minimal number of standard components. It is also clear from the table above that 308 (34.2%) respondents strongly agreed that strategic control assist managers in achieving higher levels of effectiveness, 346 (38.4%) of the respondents agreed, 62 (6.9%) of the respondents were undecided, 86 (9.6%) of the respondents disagreed while the remaining 98 (10.9%) strongly disagreed. This implies that majority of the respondents agreed that strategic control assist managers in achieving higher levels of effectiveness.

Table 2 also indicates that 340 (37.8) of the respondents strongly agreed that strategic control discovers internal and external variables that may have an impact on an organization's strategy, 427 (47.4%) of the respondents agreed, 67 (7.4%) of the respondents were undecided, 46 (5.1%) of the respondents disagreed while the remaining 20 (2.2%) of the respondents strongly disagreed. This implies that majority of the respondents agreed that strategic control discovers internal and external variables that may have an impact on an organization's strategy Table 2 further showed that 338 (37.6%) respondents strongly agreed that strategic control systematically and regularly determine if the assumptions underpinning the strategy are still true, 377 (41.9%) respondents agreed, 69 (7.7%) of the respondents were undecided, 55 (6.1%) respondents disagreed while 61 (6.8%)strongly disagreed. This implies that strategic control systematically and regularly determines if the assumptions underpinning the strategy are still true.

Research Question Two: To what level does operations control affect employee affective commitment in telecommunication firms in South-East, Nigeria?

Table 3 Response on the effect of operations control on employee affective commitment

	Operations Control	SA	A	UD	D	SD
1	Operations control serve as the backbone	224	421	80	73	93
	of any organization,	(24.9%)	(46.8%)	(8.9%)	8.1%)	(10.3%)
2	Operations control playing a pivotal role in	283	401	81	76	60 (6.7%)
	managing and coordinating various	(31.4%)	(44.6%)	(9.0%)	(8.4%)	
_	aspects of its operations.					0.4 (0.00()
3		240	436	62	81	81 (9.0%)
	internal processes necessary to direct the company operations	(26.7%)	(48.4%)	(6.9%)	(9.0%)	
4	Operational control can be used to improve	259	479	76	47	39 (4.3%)
	efficiency and productivity within an organization.	(28.7%)	(53.2%)	(8.4%)	(4.2%)	,
5	Operational control is concerned with the	235	420	61	90	94
	design, management, and improvement of		(46.7%)	(6.7%)	(10.0%)	(10.4%)

the systems that create the organization's goods or services

Source: Field Survey, 2025. Computations from SPSS Analysis

Table 3 indicates that 224 (24.9%) respondents strongly agreed that operations control serve as the backbone of any organization, 421 (46.8%) representing agreed, 80 (8.9%) representing 10.2% were undecided, 73 (8.1%) representing disagreed while 93 (10.3%) representing strongly disagreed. The implication is that majority of the respondents agreed that operations control serve as the backbone of any organization. Table 3 further revealed that 283 (31.4%) of the respondents strongly agreed that operations control playing a pivotal role in managing and coordinating various aspects of its operations, 401 (44.6%) of the respondents agreed, 81 (9.0%) of the respondents were undecided, 76 (8.4%) of the respondents disagreed while the remaining 60 (6.7%) strongly disagreed. This implies that operations control playing a pivotal role in managing and coordinating various aspects of its operations.

The table further indicated that 240 (26.7%) respondents strongly agreed that operational controlling regulate the internal processes necessary to direct the company operations, 436 (48.4%) agreed, 62 (6.9%) were undecided, 81 (9.0%) disagreed while the remaining 81 (9.0%) strongly disagreed this implies that operational controlling regulate the internal processes necessary to direct the company operations. Also, 47 respondents 259 (28.7%) strongly agreed that operational control can be used to improve efficiency and productivity within an organization., 479 (53.2%) respondents agreed, 76 (8.4%) representing were undecided, 47 (4.2%) representing disagreed while 39 (4.3%) representing strongly disagreed. This implies that operational control can be used to improve efficiency and productivity within an organization. Finally, table 3 indicates that 235 (26.1%) respondents strongly agreed that operational control is concerned with the design, management, and improvement of the systems that create the organization's goods or services, 235 (26.1%) respondents agreed 61 (6.7%) respondents were undecided, 90 (10.0%) respondents disagreed while the remaining 94 (10.4%) respondents strongly disagreed. This implies that the operational control is concerned with the design, management, and improvement of the systems that create the organization's goods or services.

Research Question Three: what is the effect cultural control on employee value commitment in telecommunication firms in South-East, Nigeria?

Table 4 Response on the effect of cultural control on employee value commitment

	Cultural control	SA	A	UD	D	SD
1	Culture control reflects the characteristics	324	394	66	72 (8.0%)	44
	contained in employee value commitment for organizational activities,	(36.0%)	(43.8%)	(7.3%)		(4.9%)
2	Culture control result to employee value	224	492	44	62 (6.9%)	78
	commitment by handle human resources in carrying out their obligations	(24.9%)	(54.6%)	4.9%)		(8.7%)
3	Culture control affects the behavior of employees value commitment	266 (29.6%)	491 (54.6%	51 (5.7%)	42 (4.7%)	50 (5.6%)
4	Cultural control is the intensity of the impact on employee value commitment behavior		468 (52.0%)	76 (7.7%)	69 (7.%)	42 (4.7%)

5	Culture	control	emphasizes	that	274	389	60	24 (4.2%)	140
	employee	s behave ir	accordance w	ith the	(30.6%)	(33.3%)	(6.7%)		(24.6%)
	demands	of the orga	nization,						

Source: Field Survey, 2025. Computations from SPSS Analysis

The table above indicates that 324 (36.0%) of the respondents strongly agreed that culture control reflect the characteristics contained in employee value commitment for organizational activities, 394 (43.8%) of the respondents agreed, 66 (7.3%) of the respondents were undecided, 72 (8.0%) of the respondents disagreed while the remaining 44 (4.9%) strongly disagreed. This implies that culture control reflect the characteristics contained in employee value commitment for organizational activities. It is also clear from the above table that 224 (24.9%) of the respondents strongly agreed that culture control result to employee value commitment by handle human resources in carrying out their obligations, 492 (54.6%) of the respondents agreed, 44 (4.9%) of the respondents were undecided, 62 (6.9%) of the respondents disagreed while the remaining 78 (8.7%) strongly disagreed. This implies that culture control result to employee value commitment by handle human resources in carrying out their obligations.

The table further showed that 266 (29.6%) of the respondents strongly agreed that culture control affects the behavior of employees value commitment 491 (54.6%) of the respondents agreed, 51 (5.7%) of the respondents were undecided, 42 (4.7%) of the respondents disagreed while the remaining 50 (5.6%) of the respondents strongly disagreed. This implies that culture control affects the behavior of employee value commitment. Finally, table 4. revealed that 274 (30.6%) of the respondents strongly agreed that culture control emphasizes that employees behave in accordance with the demands of the organization, 389 (33.3%) of the respondents agreed, 60 (6.7%) of the respondents were undecided, 24 (4.2%) of the respondents disagreed while the remaining 140 (24.6%) of the respondents strongly disagreed. This implies that culture control emphasizes that employees behave in accordance with the demands of the organization.

4.5 Testing of Hypotheses

Hypothesis One

Ho: Strategic control has no significant positive effect on employee continuance commitment of telecommunication firms in South-East, Nigeria

Ho₁: Strategic control has a significant positive effect on employee continuance commitment continuance commitment of telecommunication firms in South-East, Nigeria

Table 5 Coefficients of the Regression Result of Hypothesis One

Unstandardized Coefficients		Standardized Coefficients		•		
Mo	odel	В	Std. Error	Beta	t	Sig.
	Continuance Commitment	13.024	1.149		11.33	5 .000
1	Strategic Control	124	1.149	.436	4.335	.000

a. Dependent Variable: Continuance Commitment

Source: SPSS Version 23

Strategic control recorded a beta coefficient (β) of .436 with t-statistics value of 4.335 and a probability value of 0.000 which is statistically significant at 0.05 level of significance. Therefore, the null

hypothesis is rejected while the alternative hypothesis is accepted. Hence, Strategic control has a significant positive effect on employee continuance commitment in telecommunication firms in South-East, Nigeria.

Test of Hypothesis Two

Ho: Operations control has no significant effect on affective commitment of telecommunication firms in South-East, Nigeria

Hi: Operations control has a significant effect on affective commitment of telecommunication firms in South-East, Nigeria

Table 6 Coefficient of the Regression Result of Hypothesis Two

	Unstandardized Coefficients		Standardized Coefficients	<u> </u>	
Model	В	Std. Error	Beta	t	Sig.
Affective Commitment	12.024	1.149		11.335	.000
Operations Control	.014	.038	.011	2.361	.000

a. Dependent Variable: Affective Commitment

Operations control recorded a beta coefficient (β) of .011 with a t-statistics value of 2.322 and an alpha value of 0.000 which is statistically significant at 0.05 level of significance. We reject the null hypothesis and accept the alternative hypothesis. This implies that operations control has a significant positive effect on affective commitment of telecommunication firms in South-East, Nigeria

Test of Hypothesis Three

Ho: Cultural control has no significant effect on value commitment of telecommunication firms in South-East, Nigeria

Hi: Cultural control has a significant effect on value commitment of telecommunication firms in South-East, Nigeria

Table 7 Coefficient of the Regression Result of Hypothesis Three

	Unstandardized Coefficients		Standardized Coefficients		-
Model	В	Std. Error	Beta	t	Sig.
Value Commitment	10.124	1.149		11.33	5 .000
Cultural Control	.089	.038	.148	2.322	.001

a. Dependent Variable: Value Commitment

Cultural control has a beta coefficient (β) of .148 with t-statistics value of 2.361 and an alpha value of 0.001 which is statistically significant at 0.05 level of significance. We reject the null hypothesis and accept the alternative hypothesis. This implies that cultural control has a significant positive effect on value commitment in telecommunication firms in South-East, Nigeria.

Summary of Findings

The study has the following findings

- 1. Strategic control has a significant positive effect on employee continuance commitment in telecommunication firms in South-East, Nigeria (β = .436, t = 4.335, p= 0.000 <0.05).
- 2. Operations control has a significant positive effect on employee affective commitment in telecommunication firms in South-East, Nigeria ($\beta = .316$, t = 2.322, p= 0.002 <0.05).
- 3. Cultural control has a significant positive effect on employee value commitment in telecommunication firms in South-East, Nigeria (β -.011, t = 2.322, p= 0.001 <0.05).

Conclusion

Organizational control emerged as a result of employee continuance commitment affective commitment employee value commitment employee in organizations. Therefore, this study empirically examined the effect of organizational control in telecommunication industries in South-East, Nigeria. Therefore, the study concluded that organizational control had a significant positively effect on employee commitment in South-East, Nigeria.

Recommendations

Based on the results of the analysis of data from this study and the conclusions made above, the following recommendation/policy dialogue were made

- 1. Management Nigerian telecommunication firms should develop a strategy that can be manage and controlled with indicators that will improve employee commitment within and outside business environment
- 2. Management of Nigerian telecommunication firms should develop operational strategies that will control business operations of the organization environment, risk assessment, information and communication, control activities, and monitoring served to increase employee commitment.
- 3. Management of Nigerian telecommunication firms should develop cultural control systems that will enable them accommodate and assimilate employees' culture into the organization cultural. The assimilation of employee culture into the organizational culture will improving employee behavior and increase employee commitment to the organization cultural control system.

REFERENCES

- Abdirizak S. M. (2018). Impact of management control system on employee performance in private sector. This report presented in partial fulfillment of the requirements for the Degree of Masters of Science in Management Information System.
- Bello, D. C. & Gilliland, D. I. (2017). 'The effect of output controls, process controls, and flexibility on export channel performance'. *Journal of Marketing*, 61, 22–38.
- Bonner, J. M., Ruekert, R. W. & Walker, O. C. (2022). 'Upper management control of new product development projects and project performance'. *Journal of Product Innovation Management*, 19, 233–45.
- Carbonell, P. & Rodriguez-Escudero, A. I. (2023). 'Management control, role expectations and job satisfaction of new product development teams: the moderating effect of participative decision-making'. *Industrial Marketing Management*, 42, 248–59.
- Carbonell, P. &d Rodriguez-Escudero, A. I. (2021). 'The effects of managerial output control and team autonomy on the speed of new product development: the moderating effect of product newness'. *International Journal of Product Development*, 13, 298-315.
- Cardinal, L. B., Kreutzer, M. & Miller, C. C. (2017). 'An aspirational view of organizational control research: re-invigorating empirical work to better meet the challenges of 21st century organizations'. *Academy of Management Annals*, 11, 559–92.
- Das, T. K. & Teng, B.-S. (2001). 'Trust, control, and risk in strategic alliances: an integrated Duval, S. and Tweedie, R. (2020). 'A nonparametric "trim and fill" method of accounting for publication bias in meta-analysis'. *Journal of the American Statistical Association*, 95, 89–98.
- Eisenhardt, K. M. (2021). 'Control: organizational and economic approaches'. *Management Science*, 31, 134–49.
- Florez, R., Ramon, J. M., Velez, M., Concepcion Alvarez-Dardet, M., Araujo, P. and Sanchez, J. M. (2022). 'The role of management control systems on inter-organisational efficiency: an analysis of export performance'. *Studies in Managerial and Financial Accounting*, 25, 195–
- Ganahreh, E. A., Bello, B., & Abdullah, M. F. (2018). The Impact of Organizational Control on Employees' Performance: Evidence from Industrial Firms in Jordan. *International Journal of Accounting, Finance and Business (IJAFB)*, 3(10), 52 66.
- Ganahreh, E. A., Bello, B., & Abdullah, M. F. (2018). The impact of organizational control on employees' committente: Evidence from Industrial Firms in Jordan. *International Journal of Accounting, Finance and Business (IJAFB)*, 3(10), 52 66.
- Govindarajan, V. and Fisher, J. (1990). 'Strategy, control systems, and resource sharing: effects on business-unit performance'. *Academy of Management Journal*, 33, 259–85.
- Ibrahim, G A, and Robert O. (2023). The effect of operational control on organizational performance of commercial banks in Meru County, Kenya". *Asian Journal of Economics, Business and Accounting* 23 (22):187-200.
- Ismail, T. (2020). Culture control, capability and performance: evidence from creative industries In Indonesia. *Asian Review Of Accounting*, 24(2), 171-184.
- Kreutzer, M., Walter, J. & Cardinal, L. B. (2021). 'Organizational control as antidote to politics in the pursuit of strategic initiatives'. *Strategic Management Journal*, 36, 1317–37.
- Liu, S. and Wang, L. (2021). 'Influence of managerial control on performance in medical information system projects: the moderating role of organizational environment and team risks'. *International Journal of Project Management*, 34, 102–16.

- Maruping, L. M., Venkatesh, V. & Agarwal, R. (2019). 'A control theory perspective on agile methodology use and changing user requirements'. *Information Systems Research*, 20, 377–99.
- Masoumeh, F., Barazande, S. & Eshraghi H.(2015). The effect of employee commitment on organizational commitment in the social security organization (East Tehran General Department). *Indian Journal of Fundamental and Applied Life Sciences* 5 (4), 1130-1141
- Nurwati, (2023). Effect of organizational control to organizational culture, compensation, work behavior and employees performance. (Studies in the Village Unit Cooperatives (KUD) in Southeast Sulawesi). *Journal of Business and Management.* 8, (4), 40-52
- Ouchi, W. G. (2017). 'The relationship between organizational structure and organizational control'. *Administrative Science Quarterly*, 22, 95–113.
- Ouchi, W. G. (2019). 'A conceptual framework for the design of organizational control mechanisms'. *Management Science*, 25, 833–48.
- Salehan, Don Gusti, R., Irzan S., Arief N. & Yulius L. (2022). Analysis of the influence organizational control system and trust on employee performance. *Budapest International Research and Critics Institute-Journal*. 5, (3), 24335-24344
- Shin, H., & Park, S. (2020). The internal control manager and operational efficiency: evidence from Korea. *Managerial Auditing Journal*, 35, 979—1006
- Siverbo, S. (2021). The impact of management controls on public managers' well-being. *Financial Accountability & Management*. 1–21.
- Vikrant S. & Serge A. R. (2019). Organizational controls and performance outcomes: a metaanalytic assessment and extension. *Journal of Management Studies* 56 (1), 92-133
- Voss, U. & Brettel, M. (2020). 'The effectiveness of management control in small firms: perspectives from resource dependence theory'. *Journal of Small Business Management*, 52, 569–87.
- Yu, B. T. W. & To, W. M. (2021). 'The importance of input control to work performance under the agency theory framework'. *The International Journal of Human Resource Management*, 22, 2874–91.
- Yu, B. T. W. a& To, W. M. (2018). 'Effects of control mechanisms on positive organizational change'. *Journal of Organizational Change Management*, 21, 385–404.
- Yusha'u I. A, Yahaya, U.(2018). Organizational culture control and organizational performance: Evidence from listed deposit money banks in Nigeria. Ilorin *J Hum Resour Manag* (IJHRM). 2(1):213-24.