



## Organizational Commitment Moderates the Influence of Management Control Systems on Hospital Management Performance

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### ABSTRACT

This study aims to examine the influence of management control systems on hospital management performance with organizational commitment as a moderating variable. This study uses a quantitative approach with primary data obtained through questionnaires to 44 respondents who have managerial positions. The data analysis technique uses the Structural Equation Modeling (SEM) method based on Partial Least Square (PLS) with SmartPLS software version 3.0. The results of the study indicate that Management Control Systems have a positive effect on hospital management performance and organization commitment does not moderate (strengthen/weaken) the relationship between MCS and Management Performance.

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## **INTRODUCTION**

Performance management is a continuous process of determining, evaluating, and improving individual and team performance, and linking it to organizational goals. Performance also refers to the work results achieved by an individual in accordance with their responsibilities. Saleha et al., (2023). Good management performance is inseparable from an adequate control system. One important tool is a management control system (MCS), which assists management in planning, directing, supervising, and evaluating activities to align with organizational goals (Anthony & Govindarajan, 2007; Guspinda et al., 2021). A good MCS implementation is expected to improve the efficiency of resource use, enhance accountability, and prevent errors and irregularities.

A hospital is an institution that provides healthcare services in a specific area. To provide optimal service, a hospital requires quality resources. One of the most important resources is human resources, as they provide direct care to patients (Siregar et al., 2021). Improving patient quality and safety is a primary focus for hospitals and must be continuously pursued. Therefore, hospitals must improve medical services, reduce errors, provide timely information, monitor service processes, and control operational costs (Iramayanti, 2020).

The role of internal control systems in improving the work efficiency of medical personnel is a crucial indicator in assessing hospital performance. The importance of internal control systems for healthcare employees is crucial for monitoring employee development. This helps hospitals meet patients' healthcare needs. Since January 2020, the fight against COVID-19 has become a top priority in more than 200 countries. Klenert & Funke, (2020). However, the implementation of management control systems (MCS) in hospitals often fails. Several examples from hospitals such as Raden Mattaher Regional General Hospital in Jambi and Mitra Keluarga Hospital in Waru demonstrate that weaknesses in management control systems can lead to decreased service quality, patient dissatisfaction, and a decline in the hospital's reputation (ANTARA, 2025; Bidiknasional.com, 2025).

One important factor influencing the success of MCS is organizational commitment. Organizational commitment indicates the extent to which employees feel a sense of attachment, loyalty, and responsibility in supporting the achievement of the organization's vision and mission. Aisyah et al., (2021). Previous research suggests that organizational commitment can enhance the effectiveness of MCS in improving performance (Noor et al., 2023; Pradita et al., 2021). Research on the role of organizational commitment as an influence between MCS and management performance in hospitals in Indonesia is still limited. Therefore, this study It is important to provide theoretical and practical contributions to the development of hospital control systems, while also supporting improvements in the quality of health services.

Problems in hospital management, such as those at Raden Mattaher Regional General Hospital in Jambi, demonstrate a lack of organizational commitment to implementing the existing control system. The Governor of Jambi firmly stated that management problems are not only due to a lack of procedures, but also because management does not sufficiently support change and

improvement (ANTARA, April 2025). This shows that without strong commitment, the control system is merely a formality with no real impact on performance. Law No. 17 of 2023 Article 143 Paragraph (2) also emphasizes that health service providers are required to ensure the efficient and effective use of resources through a management control system, meaning that the management control system (MCS) should not be ignored as an important tool in hospital governance.

The purpose of this study is to examine the effect of management control systems on hospital management performance and to examine whether organizational commitment can moderate management control systems and hospital management performance. Goal Setting Theory, expressed by Locke (1968), is a major theory (grand theory). This theory is included in the form of motivational theory. This theory emphasizes the importance of the relationship between the goals set and the work results produced. The basic concept is that someone who understands the goals expected from the organization will influence the way they work. Sulistyarningsih (2025). The book "A Theory of Leadership Effectiveness" (1964) written by Fred E. Fiedler is one of the important works in the field of organizational psychology and leadership theory. This book introduces the contingency theory of leadership, which states that the effectiveness of a leader depends on the extent to which their leadership style matches the work situation faced. According to the contingency model proposed by Fiedler, work groups will be effective if there is a match between the leader's style and the conditions of the work situation.

## LITERATURE REVIEW

The study by Zakiah et al. (2024) entitled "Management Control Systems, Environmental Uncertainty, and Managerial Performance" used quantitative methods. In this study, 34 respondents were selected from organizations located in the South Sumatra and Bangka Belitung Representative Offices of Perum Bulog, which participated in management control systems at the middle to upper management levels. To collect data, the researchers used questionnaires. The analysis methods applied in this study included multiple regression and multiple regression with moderating variables.

The results of the study indicate that the management control system has a positive and significant effect on managerial performance. Conversely, environmental uncertainty does not have a significant impact on managerial performance. In addition, the role of organizational commitment is unable to moderate the influence of environmental uncertainty and the management control system on managerial performance at Perum Bulog Representative Offices in South Sumatra and Bangka Belitung.

Noor et al. (2023), in their study entitled "The Influence of Internal Control and Management Control System (MCS) on Employee Performance with Work Commitment as a Moderation Variable," examined the influence of internal control and the Management Control System (MCS) on employee performance, with work commitment acting as a moderating variable. This research was conducted empirically in government agencies in Pandeglang Regency. This

study applied a quantitative approach using primary data collected through questionnaires distributed to respondents. Data analysis was performed using multiple linear regression with the help of Partial Least Squares (PLS) software. The results of the study indicate that internal control has a significant effect on employee performance, as does the Management Control System (MCS), which also shows a positive and significant effect. In addition, work commitment is proven to act as a moderating variable that strengthens the relationship between internal control and employee performance, while also strengthening the effect of MCS on employee performance.

Pradita et al. (2021) in their study entitled “Budgetary Slack Mediates the Effect of Organizational Commitment and Budget Target Clarity on Managerial Performance” used a quantitative approach with a causality research type. The research sample was selected using purposive sampling, and data analysis was performed using Partial Least Squares (PLS). The results revealed that organizational commitment had a positive and significant effect on budgetary slack, while budgetary goal clarity had a positive but insignificant effect on budgetary slack. In addition, organizational commitment was also found to contribute positively and significantly to managerial performance.

The results also showed that budgetary goal clarity had a negative but insignificant effect on managerial performance. Furthermore, budgetary slack was found to have a positive and significant effect on managerial performance. This study also found that organizational commitment contributes positively and significantly to managerial performance through the role of budgetary slack as a mediating variable. Conversely, budgetary clarity shows a positive but insignificant effect on managerial performance through budgetary slack (Pradita et al., 2021).

Kadek et al. (2025) conducted a study entitled “The Role of Organizational Commitment in Moderating the Relationship between Self-Efficacy and Employee Performance”. This study used a quantitative approach, with data collection conducted through the distribution of questionnaires to employees of the Surabaya City BPKAD, specifically those working at the BPKAD building on Jalan Walikota Mustajab, Ketabang, Genteng, Surabaya.

The results showed that organizational culture, internal control systems, and accounting information systems contributed positively to the company. However, organizational commitment did not act as a moderating variable in the relationship between organizational culture and performance, meaning that the level of employee commitment did not significantly affect this relationship. Other factors, such as working conditions, played a more dominant role in determining the extent to which organizational culture could improve performance. In addition, organizational commitment is unable to moderate the influence of internal control systems on performance, indicating that high employee dedication does not necessarily correlate with improved performance without an effective control system. Conversely, organizational commitment has been proven to moderate the relationship between accounting information systems and organizational performance, thereby strengthening the contribution of these information systems to improved performance.

Sari et al. (2024) in their study collected data through questionnaires given to 88 employees of the BKM Painan General Hospital to evaluate the influence of organizational culture, organizational climate, and organizational commitment on employee performance. Data analysis was performed using Structural Equation Modeling (SEM) with a Partial Least Squares (PLS) approach.

The results of the study indicate that organizational culture and organizational commitment have a strong influence on employee performance. Conversely, organizational climate does not have a significant individual impact on the performance of each employee. However, when organizational culture, organizational climate, and organizational commitment were analyzed together, these three variables were found to significantly contribute to improving employee performance through synergistic cooperation. Rizkiyah et al. (2025), in their study entitled "The Moderating Role of Organizational Commitment on the Influence of Internal Control and Job Satisfaction on ...," used a quantitative approach with primary data collection through questionnaires distributed using Google Forms. This study involved 103 respondents, and data analysis was performed using PLS-SEM through the PLS-SEM version 3.0 application.

Helmina et al. (2020), in a study entitled "Measuring Organizational Commitment on Managerial Performance with Financial Distress as a Moderator," used quantitative methods with data collection through questionnaires analyzed using PLS-SEM. Of the total respondents, 88% of the data was successfully collected, namely 88 respondents. The results showed that performance measures had a positive effect on managerial performance, while organizational commitment and financial distress did not have a significant direct effect on managerial performance. Furthermore, performance measures continued to have a positive effect on managerial performance with financial distress acting as a moderating variable. Organizational commitment also affected managerial performance when financial distress was used as a moderating factor, although this effect was more limited.

In addition, this study found that job satisfaction and internal control systems contribute positively to employee performance, both directly and indirectly. Organizational commitment was found to strengthen the relationship between internal control systems and employee performance. However, organizational commitment was unable to moderate the effect of job satisfaction on employee performance, so that its moderating effect was only seen in the relationship between internal control and performance, not in job satisfaction.

This study does not repeat previous research, but is an original study that combines variables and contexts that have not been widely studied in previous literature. Unlike previous studies, which generally examined the effect of management control systems (MCS) on managerial performance in the government, manufacturing, or state-owned enterprise sectors, this study focuses on the hospital context. Hospitals have complex and distinct managerial characteristics because, in addition to performing administrative tasks efficiently, hospitals are also required to provide quality health services to the community.

## **METHODOLOGY**

This study uses a quantitative approach, which is a systematic method for investigating a phenomenon by collecting data in numerical form, then analyzed using statistical or mathematical techniques. This approach is used to evaluate the influence of Management Control System (MCS) on managerial performance, with organizational commitment placed as a variable that moderates the influence. This study uses variables that have been identified in advance to adjust the variables used. Variable X1 (Independent Variable) is Management Control System (MCS), Moderation Variable (X2) is Organizational Commitment while the dependent variable (Y) is Management Performance. Measurement uses a Likert scale. All indicators are measured using a 5-point Likert scale, namely point 1 "strongly disagree", point 2 "disagree", point 3 "Neutral", point 4 "agree" and point 5 "strongly agree".

The population in this study were managerial level employees who worked in type B category hospitals in the Sidoarjo area, namely: (1) Siti Hajar Islamic Hospital (RSI), located at Jl. Raden Patah No. 70-72, Sidoarjo, East Java. (2) Siti Khodijah Muhammadiyah Hospital Sepanjang branch, located at Jl. Raya Bebekan, RT.02/RW.01, Bebekan, Taman District, Sidoarjo Regency, East Java 61257. This study applied a census approach technique, where all members of the population who met the research criteria were used as respondents. This study used primary data. The data collection method used was a survey method, as suggested by Hair et al. (2019). The survey was conducted using a structured questionnaire instrument, which contained a series of closed questions based on the variable indicators that had been determined in the research model. This study used Structural Equation Modeling (SEM) data analysis based on Partial Least Squares (PLS), namely the PLS-SEM program version 3.0.

## **RESEARCH RESULTS AND DISCUSSION**

RSI Siti Hajar Sidoarjo is a private hospital based on Islamic values, located in the city center of Sidoarjo, East Java. Located right in the center of Sidoarjo city which is easily accessible to the public. Holding the status of a Type B Hospital since May 3, 2017 and has received Full Accreditation from SNARS Edition 1. The Vision and Mission of RSI Siti Hajar is to realize an Islamic, Professional and Competitive Hospital, its Mission is (1) Improving the quality of human resources according to their competencies. (2) Developing health services based on Islamic values, hospital ethics and professional ethics. (3) Providing medical and non-medical services professionally. (4) Providing benefits to the general public, especially Nahdliyin (Nahdliyin), and embracing the motto "Patient healing and satisfaction are everything to us." This hospital is the first research object in this thesis.

The second research object is the Siti Khodijah Muhammadiyah Hospital, Sepanjang Branch, located in Sidoarjo City, East Java. Established in 1968 and developed into a Type B Hospital with Full accreditation. Siti Khodijah Hospital is a Charity Business of the Muhammadiyah Sepanjang Branch Leadership and is a Holding. Siti Khodijah Muhammadiyah Hospital, Sepanjang Branch will continue to be committed to maintaining the trust that has been given and strives

to provide safe, accurate and precise health services to the community. We will continue to focus on improving health facilities in providing excellent services to the Indonesian people. The Vision and Mission of Siti Khodijah Muhammadiyah Hospital, Sepanjang Branch. Namely, the realization of the Siti Khodijah Muhammadiyah Hospital, Sepanjang Branch, which is Superior, Professional, Islamic and Leading in East Java. Its mission is (1) Organizing Services and Service Networks as a Quality Main Referral Hospital. (2) Providing Superior Health Services in the Fields of: Trauma and Sport Center Care, Heart and Stroke Care, Cancer Care, Urology Care, Hematology Center and Intensive Care. (3) Organizing Integrated Education and Research. (4) Creating Human Resources that are Excellent and Have Noble Morals. (5) Improving Sustainable Patient Quality and Safety (6) Implementing Islamic Da'wah Amar Makruf Nahi Munkar.

The total respondents in this study were managerial level employees working in type B hospitals with a total of 44 people, with the following details: 19 respondents came from Siti Khodijah Hospital and 25 respondents came from Siti Hajar Islamic Hospital. Furthermore, descriptive respondents based on gender were 18 male respondents and 26 female respondents. Descriptive based on the last education were 4.5% high school, 6.8% D3, 40.9% S1, 29.5% S2 and 18.2% specialist doctors. In this study, the majority of respondents had relatively short to medium work experience, namely between 1 to 5 years, medium work experience (5-10 years) reflects a strong continuance commitment phase, where employees have invested enough time to feel emotionally and normatively bound, thus improving managerial performance this is relevant to the research of Mowday et al. (1979). Experienced employees are more loyal and effective in implementing MCS to improve performance. Research in the hospital context shows that long tenure increases commitment and reduces turnover, which supports the stability of management performance.

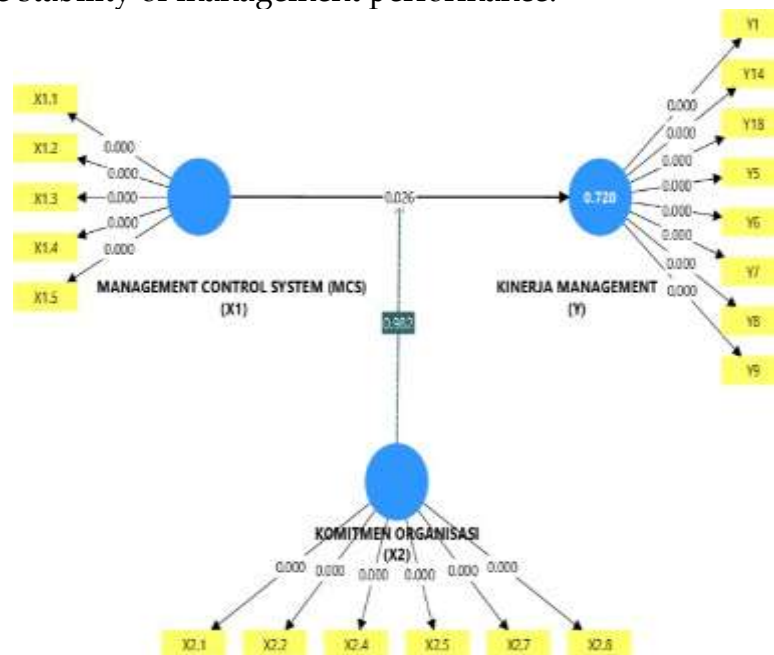


Figure 1 Outer Model

Table 1 Convergent Validity Value

	X1	X2	Y
X1.1	0.870		
X1.2	0.853		
X1.3	0.800		
X1.4	0.871		
X1.5	0.768		
X2.1		0.800	
X2.2		0.748	
X2.4		0.772	
X2.5		0.859	
X2.7		0.831	
X2.8		0.865	
Y1			0.867
Y5			0.850
Y6			0.904
Y7			0.884
Y8			0.735
Y9			0.816
Y14			0.796
Y18			0.810

Convergent validity testing requires a loading factor value  $>0.7$  for an indicator to be considered valid and usable in calculating related indicators. This indicates that each indicator has an outer loading value  $>0.70$ , indicating that each research indicator is valid and acceptable. The next step is to conduct additional testing by examining the AVE value.

Table 2. Average Variance Extracted (AVE) Value

	<i>Average Variance Extracted (AVE)</i>
X1	0.695
X2	0.662
Y	0.696

This shows that all research variable indicators have fulfilled the testing requirements, namely having an AVE value  $> 0.5$ , so it can be concluded that all indicators are valid and can be used to calculate each variable further.

Table 3. Discriminant Validity Value

	X1	X2	Y
X1.1	<b>0.870</b>	0.542	0.673
X1.2	<b>0.853</b>	0.515	0.617
X1.3	<b>0.800</b>	0.616	0.533
X1.4	<b>0.871</b>	0.519	0.655
X1.5	<b>0.768</b>	0.569	0.503
X2.1	0.462	<b>0.800</b>	0.692
X2.2	0.505	<b>0.748</b>	0.531
X2.4	0.535	<b>0.772</b>	0.595
X2.5	0.514	<b>0.859</b>	0.781
X2.7	0.672	<b>0.831</b>	0.690
X2.8	0.522	<b>0.865</b>	0.623
Y1	0.553	0.709	<b>0.867</b>
Y5	0.639	0.675	<b>0.850</b>
Y6	0.657	0.758	<b>0.904</b>
Y7	0.614	0.753	<b>0.884</b>
Y8	0.454	0.597	<b>0.735</b>
Y9	0.632	0.586	<b>0.816</b>
Y14	0.593	0.702	<b>0.796</b>
Y18	0.659	0.605	<b>0.810</b>

Table 3 shows that all indicators have loading values above the loading values in other constructs, which indicates that all indicators in this study are in accordance with the discriminant validity criteria.

Table 4. Reliability Test

	Cronbach's Alpha	Composite Reliability
X1	0,937	0,948
X2	0,898	0,921
Y	0,890	0,919

Based on Table 4, the results of the reliability test show that all variables in this study demonstrated a very good level of reliability. The Cronbach's Alpha value for the three variables, namely management performance (Y) was 0.937, Organizational Commitment (X2) was 0.937. of 0.898, and management control system (X1) of 0.890, all of which are above the minimum limit of 0.70, which indicates very high internal consistency of the instrument.

Table 5. Determination Coefficient Value

	Nilai
<i>R-Square</i>	0,720
<i>R-Square Adjusted</i>	0,699

Table 5 shows the R-Square value for the management performance variable (Y) of 0.720, which means that 72% of the variability in management performance can be explained by the management control system variable (X1) and the moderation of organizational commitment (X2) on management performance (Y)  $X1 * X2 \rightarrow Y$ .

Table 6. Predictive Relevance Value (Q2)

	SSO	SSE	Q <sup>2</sup> (=1-SSE/SSO)
Kinerja Management (Y)	352.000	182.140	0.484

Table 6 shows that the Q<sup>2</sup> value for management performance (Y) is 0.484, which is greater than 0.35. This indicates that the model has high predictive relevance, meaning the model is able to predict the management performance variable well.

Based on the data collected in this study, it can be used to test the research hypothesis based on the results of the processed data. This test is conducted by comparing the P-Value with a significance level of (0.05). If the P-Value is less than 0.05, then the research hypothesis is accepted. However, if the P-Value is more than 0.05, then the research hypothesis is rejected. The following are the results of the hypothesis test obtained using the Output Coefficient in the PLS-SEM program version 3.0:

Table 7 Hypothesis Testing

	Original Sample	T-Statistics	P-Values	Keterangan
X1 → Y	0,333	2,568	0,014	Hipotesis Diterima
X1 * X2 → Y	0,002	0,023	0,982	Hipotesis Ditolak

Based on the results of the hypothesis test in the table above:

1. The influence of the Management Control System variable (X1) on the Management Performance variable (Y) produces a T-Statistic of 2.568 and a P-Value of 0.014. Therefore, the first hypothesis in this study can be accepted, thus the Management Control System (X1) has a positive and significant influence on management performance (Y).
2. The moderating effect of organizational commitment (X2) on the relationship between management control system (X1) and management performance (Y) shows that organizational commitment (X2) does not strengthen or weaken the relationship between management control system (X1) and management performance (Y), with a T-statistic value of 0.023 and a P-value of 0.982 ( $> 0.05$ ). So the second hypothesis in this study is rejected, thus organizational commitment (X2) does not have a significant moderating effect on the relationship between management control system and management performance.

## **CONCLUSIONS**

1. Management control systems (MCS) contribute to hospital management performance. Effective implementation of MCS, through dimensions such as strategic planning, operational control, and performance evaluation, can improve resource efficiency, strengthen organizational accountability, and encourage improvements in healthcare quality. This condition is clearly reflected in the implementation of MCS at the Siti Khodijah Muhammadiyah Hospital in Sepanjang and the Siti Hajar Islamic Hospital, where the existence of MCS supports the achievement of more measurable performance and public service targets.
2. Organizational commitment does not play a role in moderating (strengthening or weakening) the relationship between the management control system and hospital management performance. This condition indicates that the effectiveness of MCS is more influenced by structural and contextual factors such as organizational culture, information technology support, managerial leadership, and internal communication patterns. Organizational commitment plays an important role in maintaining behavioral stability, work morale, and increasing employee responsibility, but it is not yet a key factor in determining the effectiveness of management control systems in improving hospital performance. This is because management control systems in Islamic hospitals are generally well structured, formal, and implemented based on institutional guidelines and strict regulations from foundations and the government. Under such conditions, the effectiveness of MCS is determined more by the quality of planning, reporting mechanisms, and performance evaluation systems, rather than by the level of employee loyalty or sense of belonging to the organization. In addition, NU and Muhammadiyah hospitals have religious, social, and missionary values which are deeply ingrained in the organization's culture. These values do encourage a strong work ethic and moral responsibility, but they do not always influence how employees respond to management control systems. In other words, organizational

commitment in Islamic hospitals functions more as a foundation for work ethics and spiritual orientation, rather than as a factor that can strengthen or weaken the effectiveness of MCS implementation in achieving managerial performance.

3. Overall (holistically), the results of this study indicate that the effectiveness of the Management Control System (MCS) in improving hospital management performance does not only depend on the existence of the system, but also on the suitability of its application to the contextual characteristics of the organization. MCS has been proven to contribute to strengthening the efficiency, accountability, and quality of hospital services, but its influence is not automatically reinforced by the level of organizational commitment. Thus, the success of MCS in the health sector is more determined by the synergy between the control system, contextual factors such as organizational culture, information technology support, and external environmental dynamics. Adaptation to the organizational context is the key to achieving optimal management performance in hospitals in general.

### **RECOMMENDATIONS**

1. For Hospital Management: Strengthen the comprehensive implementation of the Management Control System (MCS) as a strategic tool for decision-making, cost efficiency, and service quality improvement. Ensure the integration of data-driven planning, control, and evaluation, and develop a transparent and collaborative organizational culture. Also, increase the use of the Hospital Management Information System (SIMRS) for effective digital control.
2. For Regional Governments: Provide policy and regulatory support related to MCS implementation standards according to the characteristics of regional hospitals, and facilitate training for hospital leaders in strategic management, finance, and information technology.
3. For Relevant Agencies (Ministry of Health, LARS, PERSI): Use the results of this study as a basis for formulating policies to improve hospital governance. Integrate MCS into national accreditation and evaluation standards, and encourage collaboration with universities to strengthen professional competency in hospital management.

### **ADVANCED RESEARCH**

For Future Researchers: Investigate other factors that may strengthen the relationship between MCS and performance, such as organizational culture, IT, reward systems, and leadership style. Expand the sample to different hospital types and regions to increase the validity of the results.

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