

## Impact of Management Control System on the Organizational Performance amid Covid-19

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### Abstract

The main purpose of the research was to investigate the influence of the ERP on organizational performance mainly amid the Covid-19. The coronavirus pandemic has led to the changing of the workplace environment where it has led to difficulty and challenges for the employees, management and leaders. Hence, the study was conducted to investigate how the management control system particularly ERP can support organizational performance. The approach that is employed for obtaining the data is through the primary source where the instrument that is adopted in the following study is the questionnaire survey. The total sample that is selected for the following research is 400. The tool that is particularly used in the study is SmartPLS as various techniques are available that not allows in reaching the main conclusion but also allows in assessing the reliability and validity of the dataset. The results of the study have indicated that ERP has significantly and positively contributed towards the financial resource availability, regulatory factor compliance and total management support. However, it was determined that the ERP has negatively influenced the employee's support which adversely affected the organizational performance. As per the moderating role of organizational culture, it is found to have a significant and positive effect on the ERP where it reflects the importance that organizational culture is highly important for the management control system to be effective.


**Keywords:** Management Control System; ERP; Enterprise Resource Planning; Covid-19, Management; Organizational Performance; Coronavirus Pandemic

### I. Introduction

A business is established with a certain goal, mostly to earn profits in mind (Darvishmotevali, 2017). The businessman will put all his effort to make sure that the goals are being met. To ensure that the business is running as per the plan it is important to establish a closely linked control management process. In an organization, if the employees were enough that they executed exactly what was planned by the higher management, there would have been no need for any management control tool but, in reality, it is seen that there are always some deviations from the planning's when compared with the actual results (Agyemang & Broadbent, 2015). Control management is a process that does not happen by itself but needs proper allocation of time and resources (Idowu, 2017). Control management is important for businesses as they help the managers to identify the differences between what was planned and what was the actual events that took place. The management control systems are responsible to identify the errors and implement different measures to correct them. These systems help to minimize the deviations so that the projects are kept on track (Darvishmotevali, 2017). Effective implementation of a management control system guarantees effective operations and that these operations are working towards the strategic goal of the company.

There are many types of management control systems which include budgeting techniques, costing techniques, and balanced scorecards. For this specific study, the researcher has selected to evaluate the ERP system which is Enterprise Resource Management (Nielsen et al., 2017). It can be said that ERP acts as binding glue for different parts of the organization. It helps to integrate the processes of all the departments in a company to ensure that they are working towards the fulfilment of the same objective that is developed at the strategic level.

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Some benefits of the ERP include a smooth flow of communication throughout the organization, accurate and real-time reporting, and a single source of information (Bansal & Narula, 2014). Initially, the managers were responsible to effectively perform the function of ERP but as the technology-developed web-based software is available in the market that the companies can integrate it into their operations. It helps the management to build all the information about the company into a single application that will be available to everyone throughout the organization (Abu-Hussein et al., 2016).

This specific study will focus on identifying different factors that affect the ERP of the company. The research will aim to identify factors like employee support, regulatory factors compliance, top management and financial resource availability, and along with the organizational culture contribute to enhancing the organizational performance which is the goal of ERP which have not been covered by the previous researchers. The study will also be significant to the companies those want to enhance their operations and want to learn about how to implement an effective ERP system and what the benefits that could be derived from it. Academically, this research will provide a detailed basis for other researchers who will perform further research on the topic of tools of a control management system.

## II. Literature Review

As asserted by Carnevale (2020), the pandemic of Covid-19 has caused the overall employee engagement to be affected and it has become one of the utmost prominent practices to increase employee support to improve organisational performance. Organisations are nowadays developing new and innovative methods such as ERP to improve organisational performance through employee engagement by providing support to the employees. Engaged employees of the company support the organisation and cause the missions to be achieved in an organised manner. Khoreva (2018) have observed that employee engagement through ERP has decreased since the restrictions of Covid-19 increased, however, various organisations have supported the employees through different Human Resource practices and offer training to increase employee engagement. The study of (Darvishmotevali, 2017) states that three constructs cause the engagement to increase in an organisation that includes Safety, Availability and Psychological conditions of meaningfulness. The study further states that employee engagement is considered as satisfaction and enthusiasm for work. Various studies have indicated that organisations that have high employee engagement through ERP can lead to high customer satisfaction and enables the company to achieve high productivity with efficiency. Employees that are more engaged receive more support and are considered to be more productive and motivated.

This causes the absenteeism rate to decrease and increases focus and efficiency as the employees care about the work and the environment (Idowu, 2017). They enable the organisation to achieve its goals more productively and effectively and leads to the organisation's success. The employees are being supported by the organisations through various schemes and different benefits and it has caused the following hypothesis to be developed:

H<sub>1</sub>: There is a significant relationship between Employee Support and Organisational Performance.

The financial resource availability has been affected amid Covid-19 and has caused many of the companies to file for bankruptcy. The unemployment rate has increased and it has affected the household income of many employees. The lockdown measures and the reduction in mobility have created many obstacles and has led to the supply chain of companies being affected. Nawaz (2017) states that companies that are heavily financed through equity and have proper liquidity management have consolidated their performance and it has caused the overall performance of organisations to be affected. Manrique and Marti-Ballester (2017) has observed that the profits in the industries have decreased by 37.43% and this is due to the fewer financial resources available. Alshehhi (2018) suggested that the pandemic affected the overall food supply and the FMCG companies and it caused the overall agricultural exports to decrease. SMEs has been affected the most and they are considered as the backbone of various countries. However, the lack of financial resources has caused the companies to be affected and it has harmed the profitability of the companies.

Financial resources are important in an organisation as it causes the overall operations to run smoothly with effectiveness. Financial benefits can reduce stress and increase the workforce among employees and causes employees to stay motivated and contributes to the overall performance of the organisation. According to Dubey et al. (2017) different resources have a positive influence on the performance of the organisations and Multinational corporations have different sources to obtain financial services that ensured survivability during the pandemic. The study is aimed to examine the influence of financial resources along with factors to determine their impact on organisational performance. Therefore, it has caused the following hypothesis to be developed:

H<sub>2</sub>: There is a significant relationship between financial resource availability and organisational performance.

Koval and Pukala (2017) states that many people have affected physically and psychology and it has led to the regulatory factors of the company to be affected. Regulatory factors describe the goals that the organisation aims to achieve through their standards and policies through ERP. However, as the restriction increased, employees were forced to work from home and this affected the overall compliance of companies. In this sense, the regulators have recognised the impact of Covid-19 on the markets, consumers and organisations and it has led to new policies to be developed in regards to ERP (Ramanathan et al., 2018). Organisations have navigated the challenges through different laws and policies along with strategies to improvise with the restrictions. However, the change in regulations and policies have led to the challenges to increase in companies. The healthcare of employees is now the priority of companies and people are being advised to work remotely. This has led to timing differences occurring and has affected the performance of companies.

According to Gianni et al. (2017) regulatory factors are important for companies to perform duly and enables productivity to increase. However, the pandemic has caused several policies to be developed in which employees are being forced to work overtime. However, due to the situation and lack of financial resources, employees have to work overtime and has led to the motivation level and productivity of employees decrease (Niesten et al., 2017). Furthermore, the economic crisis in the countries have regulations to change and people are being forced to adapt to the dynamics of the market. Therefore, different sectors have introduced counter policies to tackle the challenges and this caused new opportunities to be created in organisations. This has led to the following hypothesis to be developed:

H3: There is a significant relationship between regulatory factors compliance and organisational performance.

The top management is considered important for the organisational performance in the pandemic and it caused several measures to be adopted. Employees are considered as an asset of the organisation and employee engagement is linked with organisational performance and top management support (Ou et al., 2017). Managers require excellent leadership to increase employee engagement, however, it has been observed that the efficiency of managers has decreased due to health concerns and the lockdown restrictions. Therefore, leaders have to be more responsible by establishing trust and collaborating and it will cause the organisations ability of survivability to increase (Dubey et al., 2017). The managers should make decisions regarding remote work environments and rapid responses should be provided that will help to manage the crisis effectively (Shao & Feng, 2017). However, leaders are concerned with uncertain situations and it causes the decision-making process to be distorted and can affect the organisation's performance negatively. The results of the study state that leaders must build trust and relationship through action-oriented tasks as this will cause the efficiency to increase and it will lead to the overall performance to improve, thus, this has caused the following hypothesis to be developed:

H4: There is a significant relationship between top management support and organisations performance.

According to the study of (Rahimi, 2017) firms that operate in competitive markets and environment are constantly under pressure to monitor and improve their organisational performance. However, various goals need to be achieved such as improving the culture in the organisation. Shafiq et al. (2019) state that cultures and values create a standard business environment and it causes the employees to perform with efficiency if they are satisfied by the culture. The cultures are further used to balance the requirements of the stakeholders as many of the investors are from different countries. Strong cultures in the company are viewed as powerful mediums that signal employees regarding their behaviours and outcomes. Cultures help employees to feel comfortable and further enables the relationship between employees to improve (Gao, 2017). Cultures of the company enable the financial position to improve and further causes the employee engagement in the organisation to increase. Therefore, accepting different cultures in an organisation can lead to work satisfaction to increase and increase the chances of employee retention. Different people from various cultures have caused the organisation environment to be diversified and this has led to equal opportunities to be provided (Jogaratham, 2017). Diversification causes new ideas to be established and leads to the overall productivity in the organisation increase and it affects the organisational performance to increase efficiently.

As per the outcome of cultures on organisational performance, the following hypothesis is developed:

H5: There is a moderating effect of organisational culture on organisational performance

### III. Conceptual Work

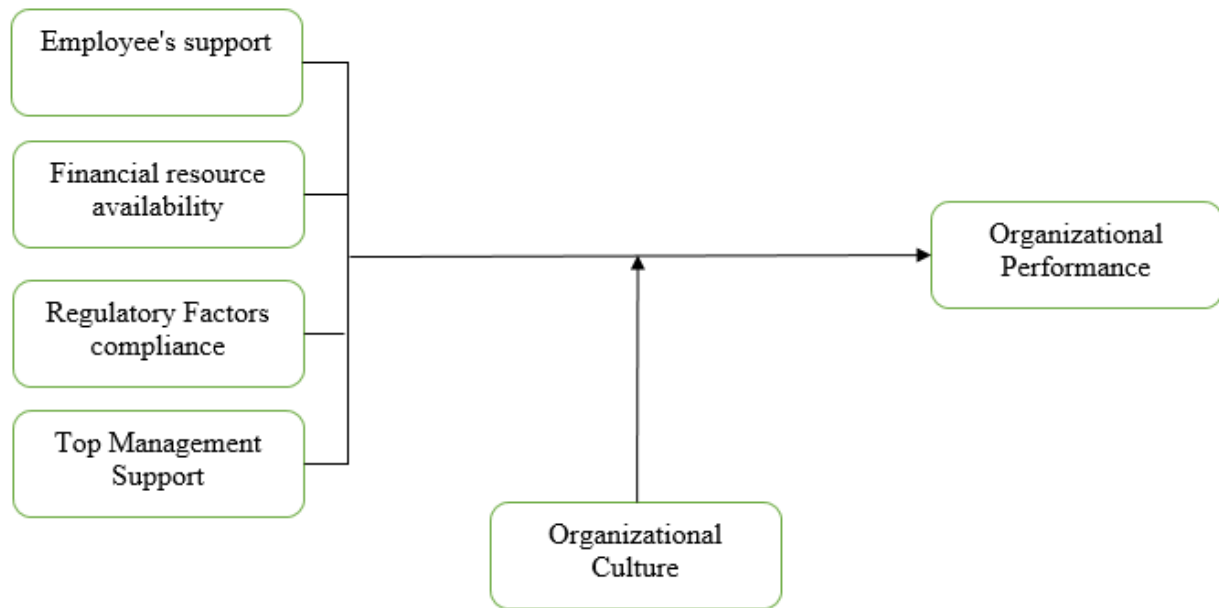


Figure 1: Conceptual Framework

Figure 1 reflects the conceptual framework for the following research which is developed based on the literature review. The management control system that is particularly analysed is the enterprise resource planning (ERP) amid Covid-19. The literature review has provided several important factors of the ERP which comprises the employee's support, financial resource availability, regulatory factor compliance and top management support. Hence, the effects of the factors of the ERP has investigated on the organizational performance based on the Covid-19 pandemic. In addition to this, the organizational culture moderating role has been also investigated between the factors of ERP and organizational performance. Overall, the conceptual framework is fundamentally aimed towards the investigation of the factors of ERP on the organizational performance along with the moderating role of the organizational culture in the period of Covid-19. This enables in determining the importance of the management control system in coronavirus pandemic.

### IV. Methodology

#### Procedures

The following research is aimed towards investigating the management control system on the organizational performance amid the period of Covid-19. The management control system that is investigated in the study is ERP. The method that is undertaken in conducting the following study is through quantitative analysis which is reflected with evaluating the numbers for concluding. The quantitative analysis is based on factual knowledge where it mainly ignores the insight and opinion of human interest. The approach that is employed for obtaining the data is through the primary source where the instrument that is adopted in the following study is the questionnaire survey. The questionnaire survey is developed based on the identified variables of ERP which comprises employee's support, financial resource availability, regulatory factor compliance and top management support.

#### Participants

Due to the lockdown and social distancing measures, the questionnaire is mainly distributed through the internet where the social media platforms have been accessed that includes Facebook and LinkedIn for gaining access to the targeted audience. The main targeted audience for the questionnaire survey is the employees and management where their responses on the questionnaire enable in determining the importance of management control system for the organization in the period of Covid-19. The regions that are targeted for distributing the questionnaires include the USA, UK and Singapore. As for the sample size, the total sample that is selected for the following

research is 400 where the studies of (Gochhayat et al., 2017; Alharthi & Khalifa, 2019) has used a sample size of 300 -350 in their studies and thus indicates reliable and valid sample size.

### Analysis Method

For analyzing the responses provided in the questionnaire, it is first transformed to numerical and is presented in excel. Various tools are available for the researcher to conduct the statistical analysis such as SPSS, SmartPLS, Stata and others. The tool that is particularly used in the study is SmartPLS as various techniques are available that not allows in reaching the main conclusion but also allows in assessing the reliability and validity of the dataset. There are particularly two major statistical that are performed through SmartPLS which comprises the confirmatory factor analysis (CFA) and structural equation model (SEM). The main purpose of the CFA is to evaluate the reliability and validity of the tests where several tests are conducted which includes convergent validity and reliability, discriminant validity and effect size. On the other hand, SEM main purpose is to evaluate the influence of the variable where the factors of ERP are investigated on the organizational performance.

## V. Analysis and Results

### Convergent validity and reliability

As pointed out above, the main purpose of CFA is to evaluate the validity and reliability of the responses that are obtained through the questionnaire survey. Several statistical techniques are performed for evaluating the validity and reliability of the data. The first component that is assessed is the outer loading where the purpose of the test is to determine whether each of the items of the variables is making an absolute contribution to their respective variables. The threshold criteria for considering the items to be making absolute contribution comprises 0.6; hence, the value of the items must be above 0.6 for indicating absolute contribution (Mulyono et al., 2020; Trung & Khalifa, 2019). As per the results in

Table 1, it is determined that each of the items outer loading value is above 0.6; therefore, this indicates that the items are making an absolute contribution to their respective variables. The next statistical analyses are the Cronbach's alpha and the composite reliability where both of the tests function is to evaluate the internal consistency among the responses where the data must be highly internally consistent for indicating that the data is reliable.

The threshold criteria for both the test is that the value must be above 0.7 for indicating that the data is reliable based on responses being internally consistent or similar (Purwanti, 2021; Imron, et al., 2021). Under the results for each of the variables, it is determined that the value of both the tests is above 0.7 which thus indicates that the responses on the variables are internally consistent and thus would provide reliable results in the later statistical analysis. The last statistical technique is the average variance extracted or also referred to as AVE where the function of the test is to evaluate the validity of the dataset. The threshold criteria for AVE is that it must be above 0.5 for indicating the variables are valid (Lukman et al., 2019). As per the results provided in

Table 1, it is determined that the AVE values of all the variables are above 0.5 which thus indicates that the variables are valid. Hence, based on the results of convergent validity and reliability, all the variables are valid and reliable.

Table 1: Convergent Validity and Reliability

Indicators	Items	Outer Loadings	Cronbach's Alpha	Composite Reliability	AVE
Employee Support	ES1	0.931	0.837	0.925	0.860
	ES2	0.923			
	OC*ES	0.917			
Financial Resource Availability	FRA1	0.950	0.828	0.865	0.683
	FRA2	0.728			
	FRA3	0.786			
	OC*FRA	1.040			
Organisational Culture	OC1	0.835	0.871	0.909	0.713

	OC2	0.811			
	OC3	0.852			
	OC4	0.879			
Organisational Performance	OP1	0.741	0.835	0.890	0.670
	OP2	0.813			
	OP3	0.890			
	OP4	0.822			
Regulatory Factor Compliance	RFC1	0.940	0.854	0.932	0.873
	RFC2	0.929			
	OC*RFC	1.037			
Total Management Support	TMS1	0.958	0.811	0.907	0.831
	TMS2	0.862			
	OC*TMS	0.950			

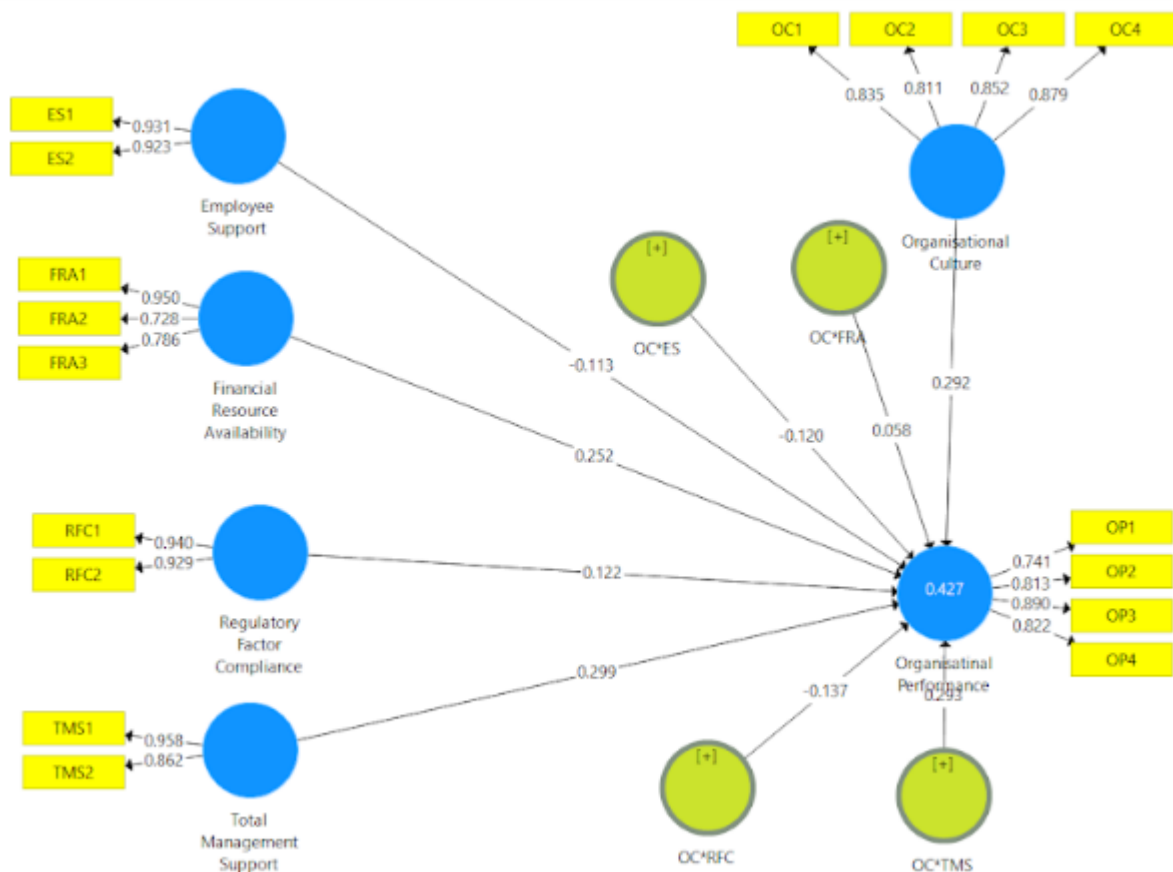


Figure 2: Confirmatory Factor Analysis

### Discriminant Validity

The discriminant validity test is used to investigate the degree of distinctiveness among the variables where a high level of correlation would lead towards multicollinearity issue among the dataset. Hence, it is vital that there is a degree of difference among the variables and is assessed with the discriminant validity. Several methods are available for evaluating the discriminant validity through SmartPLS which includes the Heterotrait-Monotrait ratio (HTMT) or Fornell and Larcker criterion (Rasoolimanesh et al., 2021; Abu-Hussein et al., 2016). The statistical technique that is used for evaluating the discriminant validity is the HTMT ratio where its results are presented in Table 2. The threshold criteria for the HTMT ratio is that it must be below 0.9 for indicating that



there is a distinctiveness among the variables and thus there is no issue of multicollinearity (Akgül et al., 2019). Under the results, it is determined that the values among the variables are below 0.9 which thus indicates that there is a degree of difference among the variables. Therefore, as per the results, the variables are valid and different from each other.

Table 2: Discriminant Validity

	ES	FRA	OC*ES	OC*FRA	OC*RFC	OC*TMS	OP	OC	RFC
Financial Resource Availability	0.18								
OC*ES	0.17	0.08							
OC*FRA	0.09	0.36	0.26						
OC*RFC	0.11	0.39	0.43	0.53					
OC*TMS	0.05	0.05	0.41	0.22	0.43				
Organisational Performance	0.23	0.31	0.11	0.21	0.09	0.34			
Organisational Culture	0.34	0.10	0.31	0.13	0.06	0.21	0.42		
Regulatory Factor Compliance	0.37	0.51	0.12	0.32	0.06	0.02	0.45	0.28	
Total Management Support	0.46	0.09	0.04	0.04	0.04	0.19	0.45	0.20	0.30

### Effect Size

The effect size reflects the effect of the independent variables on the dependent variables where it is assessed through the F-square. In the current researches, the researcher must evaluate the effect size of the variables. The values of the F-square that are 0.02, 0.15 and 0.35 reflects a small, moderate and large effect of the variables (Owusu, 2017). The results of the effect size are provided in Table 3. Following the results, the factors of ERP along with the moderating role of organizational is found to have a small effect as the values are below 0.15 and are above 0.02.

Table 3: Effect Size (F-square)

F-square	Organisational Performance
Employee Support	0.02
Financial Resource Availability	0.07
OC*ES	0.01
OC*FRA	0.00
OC*RFC	0.02
OC*TMS	0.10
Organisational Culture	0.11
Regulatory Factor Compliance	0.02
Total Management Support	0.13

### Structural Equation Modelling

#### Path Analysis

The path analysis is the main statistical analysis for the study which is performed after the assessment of the reliability and validity. The main purpose of the path analysis is to investigate the influence of the management control system or ERP on organizational performance along with the moderating role of organizational

performance. The significance of the variables is evaluated from three major confidence intervals which consist of 1% (0.01), 5% (0.05) and 10% (0.10). Hence, the p-value of the variables must be above the identified significance level for determining a significant effect. The results of the path analysis are presented in Table 4 where it is determined that the factors of ERP which are employee support ( $P=0.020<0.05$ ), financial resource availability ( $P=0.000<0.01$ ), regulatory factor compliance ( $P=0.011<0.05$ ) and top management support ( $P=0.000<0.01$ ) are found to have a significant effect. As per the coefficient values, employee support ( $C=-0.116$ ) is found to have a negative effect on organizational performance while financial resource availability ( $C=0.254$ ), regulatory factor compliance ( $C=0.119$ ) and total management support ( $C=0.299$ ) are found to have a positive effect. While referring to organizational culture ( $C=0.294$ ;  $P=0.000<0.01$ ), it is found to have a significant and positive influence on organizational performance. While evaluating the moderating role of organizational culture, it is found to have significant moderating role with employees support ( $C=-0.117$ ;  $P=0.064<0.10$ ), RFC ( $C=-0.137$ ;  $P=0.024<0.05$ ) and TMS ( $C=0.291$ ;  $P=0.000<0.01$ ). The moderating role of organizational culture with RFC and employees support is found to be a negative effect while TMS is found to have a positive effect on the organizational performance based on the moderating role. As per the results, it is clear that the ERP has caused a negative effect on the employee's support on the period of Covid-19 while the ERP has improved financial resource availability, regulatory factor compliance and total management support.

Table 4: Path Coefficient Analysis

	Beta	T Statistics	P Values
Employee Support -> Organisational Performance	(0.116)**	2.324	0.020
Financial Resource Availability -> Organisational Performance	0.254***	5.836	0.000
OC*ES -> Organisational Performance	(0.117)*	1.854	0.064
OC*FRA -> Organisational Performance	0.058	0.988	0.323
OC*RFC -> Organisational Performance	(0.137)**	2.261	0.024
OC*TMS -> Organisational Performance	0.291***	4.550	0.000
Organisational Culture -> Organisational Performance	0.294***	5.903	0.000
Regulatory Factor Compliance -> Organisational Performance	0.119**	2.561	0.011
Total Management Support -> Organisational Performance	0.299***	6.383	0.000
*** Significance at 1%; ** Significance at 5%; *Significance at 10%			

#### 5.4.2 Model Summary and Predictive Relevance

The model summary is investigated through the coefficient of determination or also referred to as the R-square. The basic purpose of the R-square is to determine the prediction or forecast of the independent dependent variables. In general terms, it evaluates the level that is predicted or explained by the independent variables on the dependent variables (Nakagawa et al., 2017). As per the results in Table 5, there is particularly one model that is involved which consist of organizational performance. The R-square value of organizational performance is 42.68% which indicates that the factors of ERP can predict or explain by 42.68%. The predictive relevance is measured through Q-square or blindfolding technique where it determines whether the model is predictively relevant or not. The value of Q-square must be above 0 for indicating that the models are predictively relevant (Suryani et al., 2021). As per the results in Table 5, the value of Q-square is above 0 which indicates that the model is predictively relevant.

Table 5: Model Summary and Predictive Relevance

	R Square	R Square Adjusted	Q-square
Organisational Performance	42.68%	41.36%	0.275



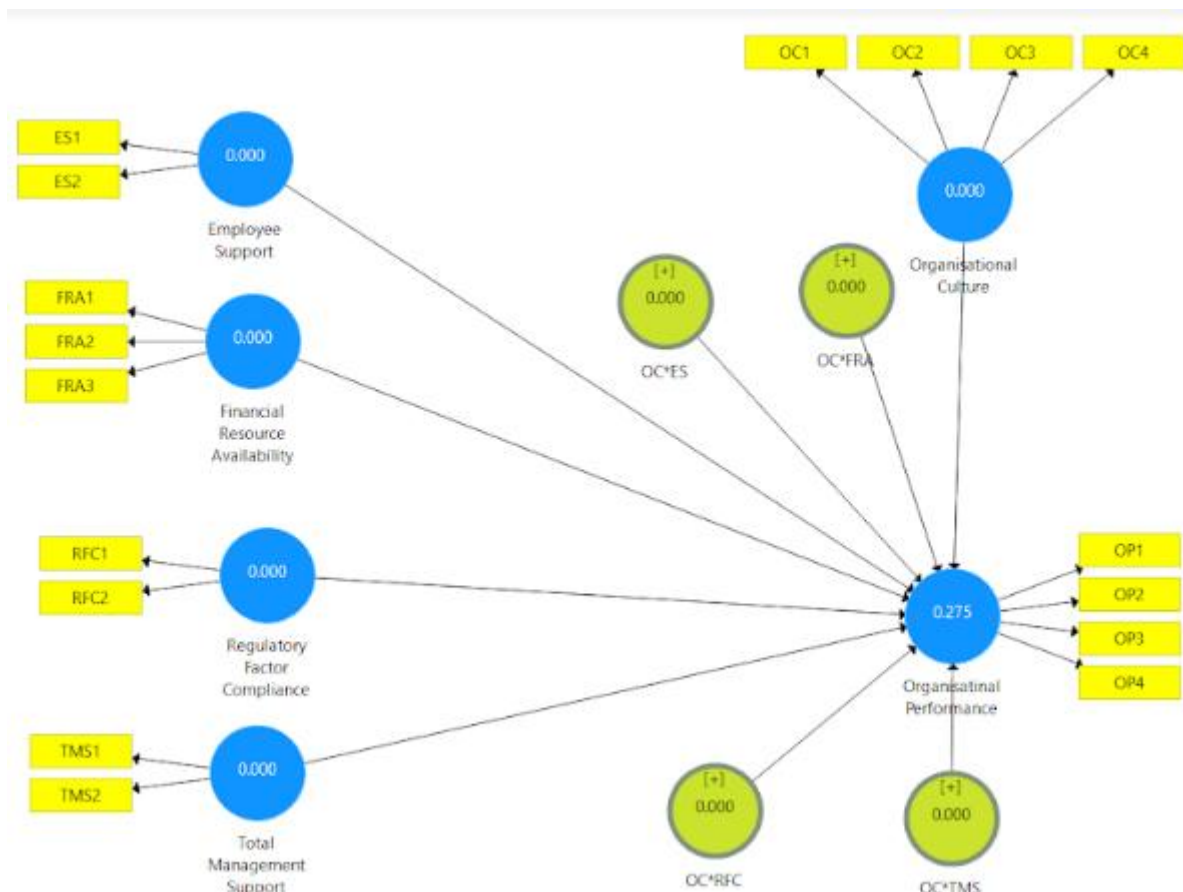


Figure 3: Blindfolding Technique

Table 6: Summary of Hypothesis

S. No	Hypothesis	Status
H1	There is a significant relationship between Employee Support and Organisational Performance.	Partially Accepted
H2	There is a significant relationship between financial resource availability and organisational performance.	Accepted
H3	There is a significant relationship between regulatory factors compliance and organisational performance.	Partially Accepted
H4	There is a significant relationship between top management support and organisations performance.	Accepted
H5	There is a moderating effect of organisational culture on organisational performance	Accepted

## VI. Discussion

The effective implementation of the management control system enables in achieving effective operations that overall enhance the organizational performance. The main purpose of the research was to investigate the influence of the ERP on organizational performance mainly amid the Covid-19. The coronavirus pandemic has led to the changing of the workplace environment where it has led to difficulty and challenges for the employees, management and leaders. Hence, the study was conducted to investigate how the management control system particularly ERP can support organizational performance. The results of the study have indicated that ERP has significantly and positively contributed towards the financial resource availability, regulatory factor compliance and total management support. However, it was determined that the ERP has negatively influenced the employee's support which adversely affected the organizational performance. The results can be reflected from the study of Al Muhayfith and Shaiti (2020) where it was determined that the employee's support is enhanced due to knowledge sharing; however, the social distancing measure has reduced the knowledge sharing which in result caused the employee's support to decline and in return caused a negative effect on the organizational performance. As per the moderating role of organizational culture, it is found to have a significant and positive effect on the ERP where

it reflects the importance that organizational culture is highly important for the management control system to be effective (Shao et al., 2012).

## VII. Conclusion

The research aims to study the impact of the management control system in enterprise resource planning. The study was concerned with the analysis of the mediating effect of organisation culture on the performance of the organisation. However, the results of the study indicate that employee support is negatively significant with the performance of the organisation and it causes the overall performance to be affected based on the outcome of the employees. The study further indicates that the financial performance of the company causes the performance of the organisation to be affected positively. It was found in the study that the variables have a significant impact on the performance of the organisation and there is a moderating effect of organisational culture on the performance of the firm. The variables of the study are correlated and this has caused the variables to be significant. However, regulatory factors have a negative effect on the performance of the organisation as they can cause the productivity and motivation level of employees to decrease depending on the policies and rules that have been passed in the company. To conclude the study, it can be said there are negative aspects that need to be considered for improving the performance of the company.

### Implications and recommendations

One of the implications associated with the study is that there was limited data available in context to the impact of the management control system in enterprise resource planning. This research will in developing policies and strategies that will support in enterprise resource planning and will improve the company's management control system. Moreover, this study will contribute to future researchers and increase their scope in terms of literature.

- The ERP system is important as companies have implemented the control tool and it has led to the overall performance of companies to increase. This tool has been useful for companies during the pandemic of Covid-19 as it caused several policies to be introduced and it has led to the overall productivity of the companies to increase.
- Furthermore, several policies should be introduced as this will enable the organisations to counter the challenges and will cause the performance of the companies to increase.
- Companies should introduce new methods to avail financial resources through issuing shares or obtaining short term debts as this will ensure that financial resources are enough for the implementation of ERP.
- Control management should be introduced in businesses and it will help the managers to identify the differences between the plans and the actual events that have taken place. These systems will further help to identify the errors and implement different measures to correct them.

### Limitations and calls for future research

The findings of the research are related to the performance of the organisation and in this regard, the study significantly lags in generalisability and implications. Furthermore, the sample size of the study is limited and has been improvised and it caused the results of the study to be limited. Furthermore, there is limited research in context to the topic and it has caused the information to be limited. One of the major limitations in the research was that there was limited time and it has caused the information to be limited.

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