

From Vision to Action: The Mediating Effect of Control Systems on Strategy Implementation: A Case Study on Local Development Bank- Mostaganem agency.

من الرؤية إلى التنفيذ: الأثر الوسيط لأنظمة الرقابة على تنفيذ الاستراتيجية:
دراسة حالة بنك التنمية المحلية -وكالة مستغانم.

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Abstract :

This study aims to explore the mediating effect of control systems on strategy implementation. Utilizing a descriptive and analytical methodology, the research analyzed data collected from 25 employees of a Local Development Bank in Mostaganem agency using a questionnaire as a study tool. The analysis, conducted through multiple linear regression, T-test, and ANOVA test using SPSS 27, reveals that control systems significantly influence the effectiveness of strategy implementation. The study shows that robust control systems all positively impact strategy implementation factors. These findings underscore the critical role of control systems in aligning strategic objectives with organizational operations, enhancing overall performance.

Key words: Control; Strategy; Planning; Execution; Performance.

JEL classificationcodes:M10 ; M40 ; L20 ; O21 ; G21.

1. Introduction.

In organizational management, the successful execution of strategic plans is essential for success, but it faces numerous challenges that necessitate a strong framework for alignment and accountability. Control systems are vital in this context, as they consist of processes and mechanisms that monitor and regulate operations, ensuring that strategic goals are translated into actionable steps and resources are utilized efficiently.

Control systems and strategy implementation have a mutually beneficial relationship. While strategy outlines the direction for growth, control systems drive execution and results. They help organizations navigate operational complexities and uncertainties, ensuring efficient resource allocation and risk mitigation. By providing feedback, control systems enable organizations to adapt to changing circumstances, which is crucial for turning strategic visions into concrete actions and achieving sustainable outcomes.

The significance of control systems in strategy implementation is vital, as they connect planning with execution by offering real-time insights and facilitating timely adjustments. Control systems serve as custodians of strategic intent, ensuring alignment with objectives and promoting transparency and accountability in decision-making. They enhance organizational effectiveness through continuous monitoring and foster a culture of learning and adaptation, allowing organizations to adeptly manage complexities and achieve sustainable growth.

In our case study of the Local Development Bank, we will explore how control systems influence the implementation of strategic initiatives in a banking context. By analyzing the relationship between control mechanisms, strategic decision-making, and organizational performance, we aim to uncover insights that can inform best practices and promote sustainable growth in similar environments, highlighting the critical role of control systems in managing strategy implementation and fostering excellence in banking institutions.

1-1 Research problematic:

The problem of the study emerges from the essential role of control systems in ensuring the effective implementation of strategies, a topic that has garnered extensive research attention. Several studies have explored the relationship between control systems and strategy implementation. For instance, (Simons, 1995), in the study titled "Levers of Control for Strategic Implementation," introduced the "levers of control" framework, highlighting four control systems (belief systems, boundary systems, diagnostic control systems, and interactive control systems) that support strategic initiatives. Through case study analysis across various industries, using both qualitative interviews and quantitative measures, Simons found that these control systems positively influence strategy implementation by aligning organizational activities with strategic goals, fostering adaptability, and maintaining focus on key objectives.

Another significant study (Langfield-Smith, 1997), titled "The Role of Management Control Systems in Strategic Alignment," examined how management control systems (MCS) aid in aligning organizational strategies with operational activities. This study surveyed 150 managers from various sectors, employing structural equation modeling (SEM) to analyze the data. Findings indicated that MCS facilitates strategy implementation by providing feedback mechanisms, enhancing decision-making, and supporting operational adjustments to meet strategic goals, highlighting the evolving role of MCS in adapting to changing strategic needs.

The specific mediating role of control systems in linking strategic objectives with practical outcomes is an area with limited exploration. Notably, (Baird et al., 2023) Their study titled "The Mediating Effect of Control Systems on Sustainable Leadership and Resilience" investigated how Simons' levers of control mediate the relationship between sustainable leadership and organizational resilience. By distributing a questionnaire to 200 leaders across multiple sectors and analyzing the data with partial least squares structural equation modeling (PLS-SEM), the study found that belief systems, interactive controls, and diagnostic controls significantly mediate this relationship, thus facilitating effective strategy implementation.

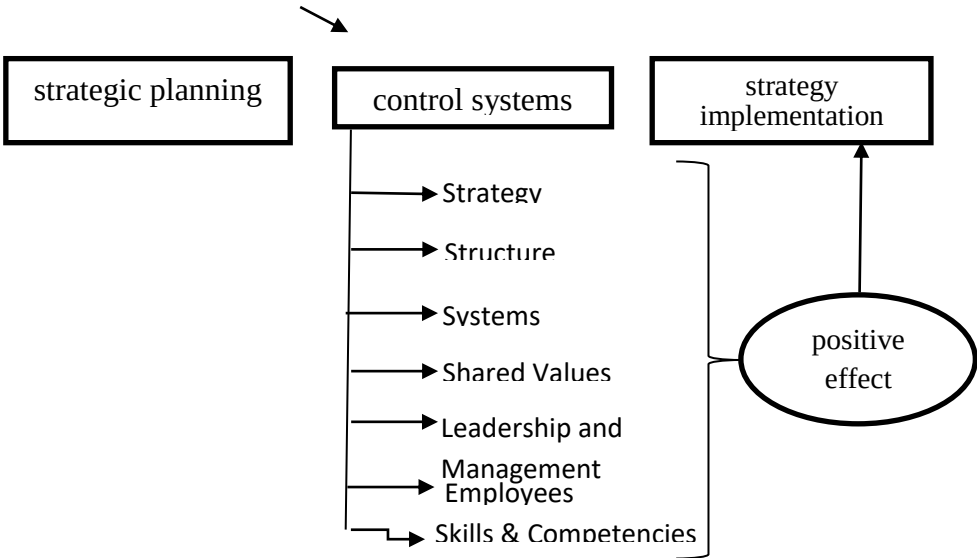
Similarly, (Cheffi et al., 2021), in their study "Corporate Social Responsibility in Management Control Systems for Strategy

Implementation," examined the mediating role of integrating corporate social responsibility (CSR) within control systems in small and medium enterprises (SMEs). Using structured interviews and surveys with 120 SMEs and analyzing the data through regression analysis, the study revealed that CSR integration within control systems positively impacts strategy implementation by aligning CSR with corporate strategy, thereby enhancing organizational performance and social impact.

Despite extensive research on the roles of control systems in strategic management, a key question remains: **How do control systems mediate the relationship between strategic planning and strategy implementation within institutions?** This study aims to address this gap by investigating the mechanisms through which control systems facilitate the effective translation of strategic plans into actionable outcomes in such institutional settings.

1-2Research Hypotheses:

To thoroughly address the research problem, the study develops a primary hypothesis suggesting that control systems have a positive mediating effect on the relationship between strategic planning and strategy implementation. The proposed hypothetical model encapsulates this relationship through seven sub-hypotheses, each examining the positive influence of control systems on critical factors driving strategy implementation.



1-3Research objectives:

Shortcomings in the execution of business strategies hurt the organizational performance of enterprises, as many organizations complain about their inability to implement their strategies as intended. Therefore, this study aims to cover the topic of the intermediate influence of control systems on the implementation of the strategy. Through our study, we will focus on the importance of controlling control mechanisms and how they affect the strategy implementation process, as well as a set of goals:

Identify the concepts of strategy implementation;

Identify the components of control systems and their importance;

Determining the size and type of impact between the control systems and the strategic implementation process in the Local Development Bank -Mostaganem agency.

1-4Research methodology:

The research was conducted using a descriptive and analytical approach, which is based on the identification of study variables and the examination of hypotheses. The theoretical concepts were explored through data collection from diverse sources, coupled with the analysis and interpretation of findings from the empirical investigation. Finally, we will test hypotheses. The research was segmented into five parts: introduction, theoretical background, study methodology, results and discussion, and finally, conclusion.

2. Theoretical Background

2.1.Conceptual Framework of Management Control Systems (MCS):

Management Control Systems (MCS) are essential frameworks that empower managers to monitor, adjust, and align organizational operations with strategic objectives through efficient resource allocation (Tze San Ong, 2021).These systems are pivotal in balancing operational optimization with innovation, integrating fundamental processes like planning, measurement, and evaluation

to drive sustained performance improvement (Bedford, 2015; Lavinia Denisia et al., 2010). Through timely, relevant data, a well-structured MCS enables strategic decision-making, swiftly identifying and addressing issues to maintain operational effectiveness (Tawse & Tabesh, 2021). Furthermore, adaptability is key to MCS, allowing responsiveness to changing environments, backed by robust feedback mechanisms customized to organizational demands (Bedford, 2015; Gasela, 2022).

At the core of MCS is the integration of financial, operational, and strategic controls, which together foster improved communication and coordination across divisions. Financial controls focus on resource allocation, operational controls optimize day-to-day activities, and strategic controls ensure alignment with long-term objectives, creating a cohesive framework that enhances MCS effectiveness.(Rajan, 1992; Tawse & Tabesh, 2021). Moreover, tailoring MCS to an organization's unique context (considering its size, industry, and strategic aims) further amplifies its impact.(Preble, 1992).

Key MCS functions such as planning and budgeting, monitoring, performance evaluation, incentives, and regular reviews collectively ensure strategic alignment and operational cohesion, thereby advancing organizational goals.(Bedford, 2015; Gimbert et al., 2010; Lewandowski & Cirella, 2023). Additionally, an agile structure aligned with MCS optimizes resource allocation, communication, and decision-making, enhancing strategic execution, particularly in dynamic markets.(Gasela, 2022).

Strategic control systems, a critical subset of MCS, specifically oversee goal alignment and performance tracking through tools such as balanced scorecards, key performance indicators (KPIs), and dashboards. These tools empower managers with immediate insights into multiple performance dimensions, supporting well-informed decision-making (Bedford, 2015).Through synchronizing individual and team goals with organizational strategies, strategic control systems enable iterative refinement, fostering a culture of continuous improvement (Chirwa & Boikanyo, 2022). Furthermore, strategic control systems enhance risk management by monitoring both external conditions and internal processes, allowing organizations to

proactively adapt to shifts in the business landscape and safeguard competitive advantage (Gasela, 2022). By establishing a foundation of accountability and transparency, these systems uphold high standards of performance, encourage alignment with strategic goals, and cultivate an environment of innovation and resilience essential for thriving in competitive markets (Lewandowski & Cirella, 2023; Tawse & Tabesh, 2021).

2.2.Strategic ImplementationApproaches:

Effective execution of strategic plans is essential for organizations seeking a competitive advantage. This process includes evaluating and communicating the plan, establishing a robust implementation framework, and deploying policies and tracking systems to monitor performance. Strategic management ensures the alignment of resources and competencies, enabling effective task execution. Emphasis on leadership, team collaboration, and supervision solidifies tactical implementation, driving competitive strength and market positioning.(Rani, 2019)

a. Contributions of Control System on Strategy Implementation:

The relationship between control systems and strategy implementation is intricate, as control systems can either enhance or inhibit the effectiveness of strategic initiatives. Recognizing their mediating role can help organizations design and utilize these systems for strategic success,this relationship can be explained as follows:

Control systems act as mediators by translating strategic objectives into actionable performance metrics, thereby providing a structured framework for monitoring and evaluating performance (R. S., & N. D. P. Kaplan, 1996; *Simons*, 1995). They enhance strategic clarity by transforming abstract goals into concrete targets and ensuring employees contribute to shared objectives through detailed performance metrics (Otley, 2016).

These systems facilitate performance feedback, allowing organizations to track progress and make timely adjustments to strategies and operations using real-time dashboards (Widener,

2007). They also promote accountability by clearly defining roles and responsibilities, evaluating performance, and ensuring discipline in strategy implementation (Abernethy & Brownell, 1999).

While control systems provide the necessary structure, organizations must maintain strategic flexibility to adapt to changing environments, balancing control with the ability to pivot (Davila et al., 2009). Additionally, control systems support strategic consistency by aligning activities with long-term goals and preventing drift through regular monitoring (Simons, 1995).

Moreover, control systems facilitate organizational learning by documenting successful practices and promoting continuous improvement, which enhances strategic adaptation (Henri, 2006). They also play a crucial role in balancing multiple stakeholder interests, ensuring that strategic initiatives align with stakeholder needs and maintain support (R. S. Kaplan & Norton, 2001).

b. Factors Influencing the Effectiveness of Control Systems in Strategy Implementation:

Tom Peters and Robert Waterman created the McKinsey 7s framework, a comprehensive methodology for assessing an organization's efficiency. It analyzes seven interrelated components:

Strategy: The McKinsey 7S framework delineates a company's strategy, which is directed by control systems that offer performance feedback and facilitate remedial measures to synchronize with strategic goals. (Abdul-Fattah Alshaher, 2013; Daft, 2010)

Structure: Control systems affect the structure of an organization, including hierarchy and communication systems, by facilitating streamlined communication and decision-making processes to support strategic ambitions.(Abdul-Fattah Alshaher, 2013; Daft, 2010).

Systems: Systems facilitate the implementation of strategy and design, and efficient control systems oversee these operations to synchronize with strategic objectives, such as an organization's IT

system monitoring the accuracy of data and performance indicators. (Abdul-Fattah Alshafer, 2013; Daft, 2010).

Skills: Control systems detect deficiencies in the skills of an organization's employees using performance evaluations and training measures, therefore improving employee performance and organizational capacity through periodic assessments and development strategies. (Abdul-Fattah Alshafer, 2013; Hanafizadeh & Ravasan, 2011).

Style: Style influences leadership and organizational culture, defining control systems and policies. For instance, participative management contains feedback mechanisms for employee participation and adherence to company values. (Abdul-Fattah Alshafer, 2013; Hanafizadeh & Ravasan, 2011).

Staff: Control mechanisms in human resources (HR) synchronize human resource practices with strategic objectives, therefore assuring the appropriate recruitment, training, and performance management of individuals in suitable positions for strategic endeavors. (Abdul-Fattah Alshafer, 2013; Hanafizadeh & Ravasan, 2011).

Shared Values: Control systems align individual and organizational goals, reinforcing shared values like innovation and ensuring the organizational culture supports strategic priorities by tracking and rewarding employee contributions. (Abdul-Fattah Alshafer, 2013; Hanafizadeh & Ravasan, 2011).

3. Study Methodology:

This study adopts a descriptive and analytical approach to examine the mediating effect of control systems on strategy implementation within a Local Development Bank. Through a structured analysis, the research investigates how control systems contribute to aligning strategic objectives with operational practices, ultimately influencing organizational outcomes.

3.1 Sample of research:

To collect data, a structured questionnaire was administered to 25 employees at the Local Development Bank in Mostaganem. Employing a random sampling method, the study achieved a 100% response rate, with all questionnaires reviewed and deemed valid for analysis. This ensured a high level of accuracy and completeness in the dataset. The questionnaire utilized a five-point Likert scale, ranging from "Strongly Disagree" to "Strongly Agree," and was organized into two primary sections. The first section gathered demographic information, including gender, age, educational level, current position, and professional experience. The second section addressed key variables related to control systems and strategy implementation, divided into seven dimensions: strategy, structure, systems, shared values, leadership and management style, employees, and skills and core competencies. Each dimension comprised multiple items, allowing for an in-depth examination of how control systems influence strategy implementation within the banking context. The characteristics of the sample are presented in Table 01.

Table 01: Respondents 'demographic profile

Category		Ni	(%)
Gender	Male	13	52
	Female	12	48
Total		25	100
Age	Under 25 years	1	4
	From 26 to 40 years	14	56
	From 41 to 55 years	8	32
	From 56 years and above	2	8
Total		25	100
Educational level	Baccalaureate	1	4
	Bachelor	15	60
	Master	9	36
	PhD	0	0
Total		25	100
Professional Experience	Under 05 years	1	4
	From 06 to 10 years	6	24
	From 11 to 15 years	9	36
	From 16 years and above	9	36
Total		25	100

Source: by the authors using SPSS V27 output

The demographic profile of the respondents in this study reveals a balanced gender distribution, with 52% male and 48% female participants. The age range is predominantly between 26 and 40 years (56%) and 41 to 55 years (32%), with a smaller representation of respondents under 25 years (4%) and those over 56 years (8%). In terms of educational qualifications, a majority of respondents hold a Bachelor's degree (60%), followed by those with a Master's degree (36%), while a minimal 4% have only a Baccalaureate, and none hold a PhD. Regarding professional experience, the sample includes experienced professionals, with 36% having 11 to 15 years and another 36% having 16 years or more, while fewer respondents have 6 to 10 years (24%) or less than 5 years (4%) of experience. This demographic profile highlights a mature and well-educated workforce, with significant experience, providing a solid foundation for the study's analysis.

3.2 Study data analysis instruments:

First, the reliability and validity of the model were determined through the Cronbach's alpha test. Secondly, a descriptive examination of the variables was conducted employing the mean, standard deviation, and level of acceptance to ascertain the overarching trend of responses to the questionnaire provided. Lastly, the model was analyzed through multiple processes of linear regression analysis (B) to investigate the relationships between control systems and strategy implementation. Also, the (t) test and ANOVA test were employed to ascertain the correlation and significance of the multiple linear regression model. These analyses were carried out utilizing SPSS 27, with the equation expressions being as follows: $Y = a + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4 + B_5X_5 + B_6X_6 + B_7X_7$.

4. Results and discussion:

4.1. Validity of the measurement scale:

To assess the reliability of the questionnaire, Cronbach's Alpha was employed as a measure of internal consistency, with values approaching 1 indicating stronger reliability. As presented in the table below, the questionnaire achieved a Cronbach's Alpha of 0.880, demonstrating a high level of reliability. This value exceeds the commonly accepted threshold of 0.7, thereby affirming the

questionnaire’s suitability for robust analysis and ensuring that the instrument is well-aligned with the study’s objectives.

Table 02: Model validity tests

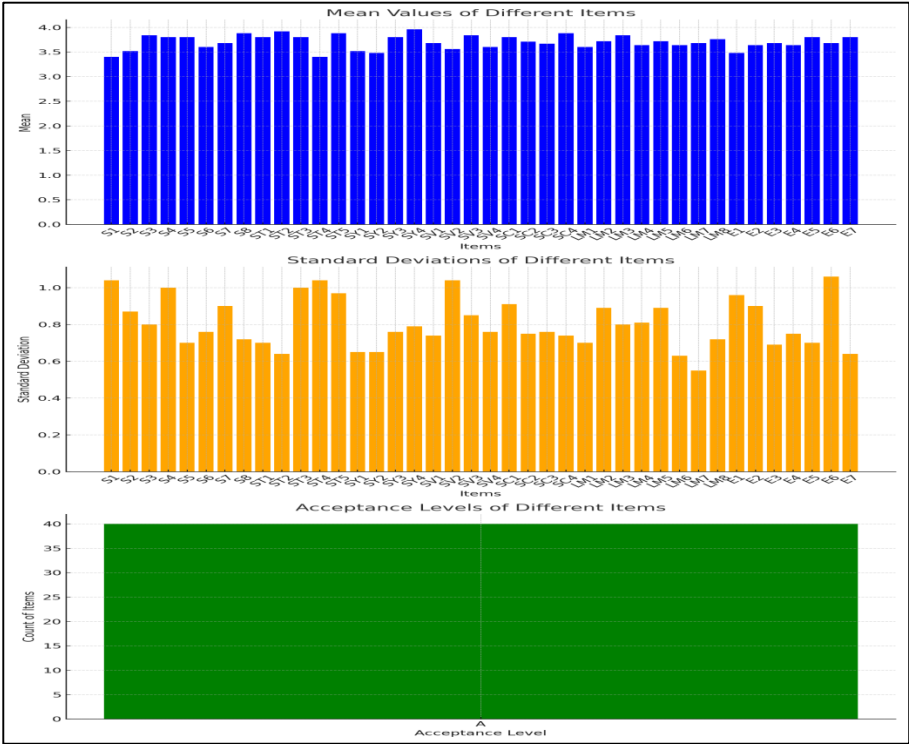
Items	Cronbach’s alpha
41	0.880

Source: by the authors using SPSS V27 output

4.2.Descriptive analysis of the variables:

The descriptive analysis of the study variables will be illustrated in the following figure:

Figure01: Descriptive analysis of the variables



Source: by the authors using SPSS V27 output

Through the figure presented above, it is observed that in terms of the level of acceptance, a majority of the items show agreement for

each variable axis (strategy implementation). Initially, concerning the strategy, the mean average ranges from 3.40 to 3.84, with a standard deviation between 0.70 and 1.04. The level of acceptance indicates that most items are in agreement. The responses exhibit a high level of positivity, indicating full acceptance of the questionnaire statements. Regarding the structure, the mean average ranges between 3.40 to 3.92, with a standard deviation of 0.64 to 1.04. Again, the level of acceptance shows agreement for most items. Thirdly, for systems, the mean average ranges from 3.48 to 3.96, with a standard deviation between 0.65 to 0.88 and a high level of acceptance agreement. Fourthly, in terms of shared values, the mean average ranges from 3.56 to 3.84, with a standard deviation between 0.74 and 1.04, and a majority of items in agreement. Fifthly, focusing on leadership and management style, the mean average ranges from 3.60 to 3.84, with a standard deviation of 0.55 to 0.89 and a high level of acceptance agreement. Sixthly, concerning employees, the mean average ranges from 3.48 to 3.80, with a standard deviation between 0.69 to 1.06, and a majority of items in agreement. Finally, in terms of skills and core competencies, the mean average ranges from 3.67 to 3.88, with a standard deviation between 0.74 and 0.91 and a high level of acceptance agreement. It is evident from the descriptive analysis of the variables presented that all questionnaire statements were answered with acceptance.

4.3.Hypotheses testing results:

To study the main hypothesis tagged " the control system positively influences the effectivenessof strategy implementationat BDL Bank", an analysis of the sub-hypotheses will be carried out using the T-test, REGRESSION LINEAR, and ANOVA test.As shown in the following table:

Table 03: Results of the hypothesis testing

Hypothesis	t-value	Regressi on Coefficie nt (B)	R- value	R- squar ed	F-value	Significa nce (p- value)
H1:Control systems have a positive effect on strategy	38.973	0.232	0.889	0.791	86.953	0.00
H2:Control systemshave a positive effect on structure	33.408	0.271	0.774	0.600	34.472	0.00

H3:Control systems have a positive effect on systems	43.190	1.900	0.832	0.691	51.535	0.00
H4:Control systems have a positive effect on shared values	31.364	0.969	0.575	0.330	11.341	0.003
H5:Control systems have a positive effect on leadership and management	43.024	1.452	0.633	0.410	15.387	0.00
H6:Control systems have a positive effect on employees	51.605	1.377	0.497	0.247	7.539	0.012
H7:Control systems have a positive effect on skills and competencies	34.928	0.720	0.394	0.155	4.225	0.051

Source: by the authors using SPSS V27 output

The statistical analysis demonstrates that control systems significantly impact various organizational factors, underscoring their mediating role between strategic planning and implementation. Across the seven hypotheses, results confirm that control systems positively influence components essential to the successful execution of strategy.

Hypothesis 1 reveals that control systems substantially impact the strategy itself, with a t-value of 38.973 and a highly significant p-value (0.00). The regression coefficient ($B = 0.232$) and R-squared value of 0.791 indicate that control systems explain 79.1% of the variance in strategy. This suggests that the establishment of control systems directly contributes to the strategic alignment, as corroborated by the ANOVA F-value of 86.953, supporting the robustness of this relationship.

Hypothesis 2 explores control systems' effect on organizational structure, revealing a strong association (t-value = 33.408, p-value = 0.00). The regression coefficient ($B = 0.271$) indicates a more substantial influence on structure than on strategy, with an R-squared of 0.600, suggesting that 60% of structural variability is attributed to

control systems. The ANOVA F-value of 34.472 reinforces the critical role control systems play in structuring an organization for strategic execution.

In Hypothesis 3, control systems' influence on internal systems is most pronounced, with a high t-value (43.190) and a large regression coefficient ($B = 1.900$). The R-squared value of 0.691 implies that 69.1% of system variability is explained by control systems. This result, backed by an ANOVA F-value of 51.535, highlights the substantial role of control mechanisms in system optimization, essential for translating strategic plans into operational processes.

Hypothesis 4 assesses the influence on shared values. Though significant (t-value = 31.364, p-value = 0.003), the R-squared of 0.330 suggests that control systems account for 33% of the variation in shared values. With an F-value of 11.341, this result confirms that while control systems do shape shared values, their effect is comparatively moderate, pointing to a nuanced role in fostering a cohesive organizational culture supportive of strategic goals.

In Hypothesis 5, the effect on leadership and management style is also notable, with a t-value of 43.024 and a regression coefficient ($B = 1.452$). The R-squared value of 0.410 indicates that 41% of the variability in leadership is shaped by control systems, supported by an F-value of 15.387. This relationship highlights how control systems guide leadership practices, ensuring alignment with strategic objectives.

Hypothesis 6 reveals a significant, though weaker, effect of control systems on employees, with an R-squared of 0.247, explaining 24.7% of the variance. The t-value (51.605) and F-value (7.539) suggest that while control systems influence employee roles and contributions, other factors may also play a substantial part in shaping workforce alignment with strategy.

Finally, Hypothesis 7 indicates the weakest relationship, examining control systems' effect on skills and competencies (t-value = 34.928, p-value = 0.051, R-squared = 0.155). Only 15.5% of the variability is explained, with a borderline significant F-value of 4.225. This result suggests that while control systems impact skill alignment with strategy, this influence is limited, implying potential areas for further development in competency-building strategies.

The findings underscore the critical role of control systems in mediating the relationship between strategic planning and strategy implementation. Control systems contribute most strongly to internal systems and leadership structures, establishing an environment conducive to effective strategy execution. These results emphasize the importance of robust control systems in driving strategic outcomes, particularly in refining structural and operational systems that facilitate the translation of strategic plans into actionable initiatives.

In the context of the outcomes derived, the aforementioned equation can be articulated as follows: $Y=4.448+ 0.232X_1+ 0.271X_2+1.900 X_3 + 0.969 X_4 + 1.452 X_5 + 1.377 X_6 + 0.720X_7$.

5. Conclusion:

The research findings reveal several significant insights regarding the role of various control systems elements in strategy implementation: Firstly, a well-defined and comprehensive strategy is crucial for a bank's success, guiding all actions toward organizational goals. The control system plays here a mediating role by monitoring and adjusting the strategy to maintain alignment with the bank's objectives and the external environment.

Secondly, the organizational structure was found to significantly impact the implementation of strategy, as it facilitates information flow, task delegation, and coherence between resources. The control system ensures the structure remains efficient and responsive to strategic needs.

Thirdly, effective systems(financial, operational, and communication)are vital for successful strategy execution. These systems must be resilient and adaptable to support resource management and timely responses to changes. The control system mediates this process by evaluating and optimizing the systems to improve their effectiveness.

Shared values within the organization also play a crucial role in uniting employees and fostering collaboration toward strategic objectives. The control system reinforces these values through feedback and alignment initiatives, ensuring consistent adherence throughout the organization.

Leadership and management styles have a profound impact on strategy execution. Leaders who communicate strategy clearly and

adapt their styles based on feedback can drive strategic success. The control system enhances leadership effectiveness by providing performance metrics to help leaders adjust in real time.

Furthermore, engaging employees in strategic planning and providing necessary training are essential for successful implementation. The control system monitors performance and engagement, ensuring alignment with corporate objectives.

Lastly, the development of core competencies is critical for maintaining competitive advantage. The control system identifies skill gaps and evaluates training efficacy to equip employees for strategic execution.

Overall, the study concludes that control systems play a mediating role between strategic planning and strategy implementation, significantly influencing key aspects essential to successful execution. Specifically, control systems impact strategy, structure, systems, shared values, leadership, personnel, skills, and core competencies, thereby aligning strategic intentions with operational outcomes. The analyses confirm that control systems bridge the gap between planning and implementation by enhancing alignment, consistency, and responsiveness across organizational dimensions. This mediating effect validates the pivotal role of control systems in enabling the efficient and cohesive execution of organizational strategies

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