

# Management Control Systems and Employee Organisational Commitment in the Malaysian Public Sector

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## Abstract

**Purpose:** This study investigates the relationship between management control systems (input controls, behaviour controls and output controls) and the level of employee organisational commitment in the Malaysian public sector.

**Methodology:** The quantitative method was applied using convenience sampling techniques. A total of 102 usable questionnaires were collected from the prospective respondents of public sector departments/agencies in Putrajaya, Malaysia. The primary data analysis technique for this study is Partial Least Squares Structural Equation Modelling (PLS-SEM).

**Findings:** The research findings indicate no relationship between output controls and employee organisational commitment. Input controls and behaviour controls, on the other hand, were found to be positively related to the level of employee organisational commitment in the public sector.

**Practical Implications:** This study offers a number of practical guidelines for the public sector emphasising the utilisation of input controls and behaviour control to promote the level of employee organisational commitment.

**Originality/Value:** Given the lack of extant literature on this topic, this is probably one of the first studies that provides evidence of the relationship between management control systems (input controls, behaviour controls and output controls) and the level of employee organisational commitment in the Malaysian public sector context that is in line with the social exchange theory.

**Keywords:** Input control, behavioural control, output control, employee organisational commitment, public sector