STRATEGIC CONTROL IN MANAGEMENT: THE IMPACT OF BELIEF SYSTEM AND DIAGNOSTIC CONTROL SYSTEM ON MANAGERIAL PERFORMANCE

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Abstract

In carrying out business activities in the midst of intense competition, companies need a management control system that can not only oversee the implementation of strategies, but also provide direction to employees. Levers of Control (LOC) is one of the management controls. Belief System and Dignostic Control System are part of LOC. These two systems have a significant role to help improve management performance. However, in its application, it also needs to consider the role of Contigent Fit. This study aims to examine how the belief system and diagnostic control system affect managerial performance with contigent fit as a moderator. This research uses quantitative methods. This research data was obtained through questionnaire distribution techniques. The research sample was 33 respondents who worked at the Indonesia Stock Exchange Company. The results show that the belief system has a t count of 4.032 so that it has a significant effect on managerial performance. Diagnostic control system has a t count of 0.306 < 2.045 which has no effect on managerial performance. The first Contigent fit test has a significance value of 0.341> 0.05 and a calculated t value of 0.960 so that it cannot moderate the relationship between the belief system and managerial performance. Finally, the second Contigent fit test has a significance value of 0.218> 0.05 and a calculated t value of negative 1.261 so that Contigent fit cannot moderate the relationship between the diagnostic control system and managerial performance.

Keywords: LOC, Managerial Performance, Contigent Fit

INTRODUCTION

In carrying out company activities in the midst of intense competition, companies need a control system that can not only oversee the implementation of strategies, but can also provide direction to employees (Lumentut et al., 2023). Companies must improve management performance to achieve strategic goals and maintain competitiveness. Good management performance is very important because it can affect operational efficiency, decision making, and organizational innovation so that companies need planning and control of all elements or levels in the organization to collectively achieve company goals. (Adiputra et al., 2019).

This is in line with research by Lumentut et al., (2023), which shows that the implementation of an effective management control system can improve employee performance and assist managers in directing company strategy. In implementing company strategies, managers need to pay attention to employee performance, and employees must have a clear understanding of the strategies that will be implemented to achieve predetermined company goals. In addition, direction and supervision from managers to employees are also needed so that the strategies implemented can run effectively (Jessica & Alimbudiono, 2018).

Robert Simons, a professor at Harvard University, created the idea of management control called Levers of Control (LOC). Belief System, Boundary System, Diagnostic Control System, and Interactive Control System make up this notion. Managers and subordinates at different organizational levels can communicate with each other in both directions using an interactive control system. The company's vision, mission, and goals are explained by its belief system. Boundaries established by the boundary system must be adhered to and should not be crossed. whereas the diagnostic control system's duties include keeping an eye on organizational outcomes, fixing deviations, and offering supervisory tools (Lumentut et al., 2023).

Levers of Control is a control system that uses the concept of dynamic tension, namely the positive side (belief system and interactive control system) and the negative side (boundary system and diagnostic control system) (Prawitowati & Sholihin, 2023). Levers of Control was developed by Simons in 2000 with the intention of assisting managers in

diagnosing the organization and determining when and how it applies it in various environments to accomplish organizational objectives (Siregar, 2020). With the combination of these elements, levers of control provide the necessary tools to create effective control and support the achievement of organizational goals.

Levers of Control which includes the belief system and diagnostic control system have a significant role to help improve management performance. This is due to the fact that the diagnostic control system helps to measure performance and is anticipated to improve the organization's clarity of purpose and belief system, which both support and enhance the diagnostic control system. Both systems offer a crucial context for comprehending performance measuring outcomes (Hernando & Syofyan, 2017).

However, applying the belief system and diagnostic control system will not always produce the expected results. Contingent Fit is one additional component that affects the performance of the control system. This concept emphasizes that the success of a management system is determined by the fit between the system and the unique characteristics of the organization (Rosini et al., 2020). Belief systems and diagnostic control systems that do not fit the organizational environment can be ineffective in improving management performance. Therefore, it is important to consider the role of Contingent Fit as a moderating variable in the relationship between these two control systems and management performance.

Several previous studies have shown a positive relationship between Belief system, diagnostic control system and managerial performance. Such as research conducted by Ludong et al. (2024) which shows that the belief system and diagnostic control system support BNI bank Tomohon branch in carrying out their duties and work, so that they can continue to provide the best service and maintain and improve performance. However, there are also several studies that show that the belief system and diagnostic control system have not been implemented well enough. As in Marsheila et al. (2022), where the improvement in business performance indicates that the components of the four levers of control have been effective. But in particular, the Interactive Control system and the belief system are still poorly executed.

Thus, this study was conducted with the aim of examining how the impact of belief system and diagnostic control system on managerial performance with contigent fit as a moderator. This study will involve a survey of responses from managers of companies listed on the Indonesia Stock Exchange, considering that companies listed on the Indonesia Stock Exchange face unique managerial challenges, such as market uncertainty and intense competition, which encourage the need for effective managerial strategies. Better data accessibility and company openness to academic research are also important factors, enabling valid and reliable information collection.

REVIEW OF LITERATURE

Contingency Theory

Contingency Theory, developed by Fiedler, states that leadership is a process in which a leader's ability to exercise influence depends on the situation and the level of the group's task rather than the leadership style, personality, and approach of a leader appropriate to the group. Utilizing contingency theory, the design and management control system can be examined to yield useful information for businesses. (Sumarli et al., 2019)

Levers of Control theory

Robert Simons developed the Levers of Control theory in 1995. This theory explains how managers can achieve the organization's strategic goals by using various control tools, such as belief systems, diagnostic control systems, interactive systems, and boundary systems. This theory emphasizes innovation and control, which allows the management control system to influence strategy (Ludong et al.

Belief System

According to Ratu (2022), Belief system or belief system is a collection of organizational definitions that are formally conveyed and systematically upheld by senior managers so that they can form basic values, goals, and outlines that drive the organization. In the implementation of this system, strategy can basically be associated with strategy as a “perspective”. Through this system, leaders will be able to inspire employees while controlling their employees so as not to behave opportunistically (Widyaningdyah, 2020).

Diagnostic Control System

Diagnostic control system is a control used by managers to compare whether the results and achievements of workers are in accordance with predetermined standards or targets (Maita & Fahrani, 2020). The application of the diagnostic control system is positioned with strategy as a plan (Strategy as al "plan"). This system allows managers to make adjustments if performance is not in line with expectations (Ratu, 2022).

Managerial Performance

Managerial performance is the performance produced by managers by releasing talents and abilities, as well as the efforts of other people within different groups under their area of authority. Managerial performance is defined as one of the important factors in the Company. Managerial performance is a measure of how effectively and efficiently managers work in achieving organizational goals (Laswati & Nurleli, 2021).

Contingent Fit

Contingent fit is essential for connecting the various components that affect managerial performance. By considering contingent fit, managers can create and implement a control system that better meets current needs and can adapt to future changes. Overall, contingent fit is an important part of understanding how control systems can function to improve managerial performance (Hermawan et al., 2021)

RESEARCH METHOD

This study aims to examine how the belief system and diagnostic control system affect managerial performance, besides that this study also explores how contingent fit acts as a moderator in this relationship. This research uses quantitative methods. The sample of this study amounted to 33 respondents who work in companies listed on the Indonesia Stock Exchange who understand the application of the belief system, diagnostic control system, managerial performance, and contingent fit. The sample was taken through purposive sampling method.

The data for this study were obtained through questionnaire distribution techniques distributed to 774 companies listed on the Indonesia Stock Exchange. The data that has been obtained is analyzed quantitatively with the help of the SPSS program. The Variable used in

this study is managerial performance, belief system, diagnostic control system and Contingent fit.

RESULTS AND DISCUSSION

Descriptive Analysis Test

Based on the results of descriptive analysis of respondents, it is known that of the 33 respondents, most respondents aged is 36-45 years as many as 14 people (42.42%), the rest> 46 years as many as 10 people (30.30%) and 26-35 years as many as 9 people (27.27%). Based on the descriptive status, the composition is more Top Managers, totaling 19 people (57.58%), compared to Associate Managers, totaling 14 people (42.42%). As for the type of company sector sampled, the basic material sector (14 people), the non-cyclical consumer sector, and technology (2 people). properties & real estate sector (2 people), consumer cyclicals sector (3 people), industrial sector (5 people), energy sector (4 people), and infrastructure sector (1 person).

From the statistical test results, all research variables obtained a high average value. Managerial performance has a value of 3.872 with a standard deviation of 0.812, which means that most managers rate their performance in the good category. Belief System has a value of 4.068 with a standard deviation of 0.721, which means that respondents generally give a relatively high assessment of the belief system in their organization. Diagnostic Control System has a value of 4.036 with a standard deviation of 0.780, which means that the application of the diagnostic control system in the company under study varies quite a bit among respondents. Finally, Contingent Fit has a value of 3.872 with a standard deviation of 0.812, which means that most respondents have a high level of contingent fit in the managerial context they live in.

Reliability Test

Based on the reliability test, it is known that the Cronbach's Alpha of the managerial performance variable is 0.941, the belief system variable is 0.914, the diagnostic control system variable is 0.964, and the contingent fit variable is 0.956. The Cronbach's Alpha value of all research variables is more than 0.70, which means that the measuring instrument used in this study is reliable. The reliability test results are shown in Table 1.

Table 1.
Reliability Test

Variable	Cronbach's Alpha	Description
Managerial Performance	0,941	Reliability
Belief System	0,914	Reliability
Diagnostic Control System	0,964	Reliability
Contingent fit	0,956	Reliability

Source: SPSS 26 Output Results, data processed (2025)

Classical Assumption Test

Normality Test

Based on the results of the normality test, it is known that the Asymp. Sig. value of 0.200. This shows that 0.200 > from 0.05, it can be concluded that the data is normally distributed. Thus, the resulting regression model can be considered suitable for further analysis. The normality test results are shown in Table 2.

Table 2.
Normality Test

		Unstandardized Residual
N		33
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	1,87660066
Most Extreme Differences	Absolute	0,112
	Positive	0,112
	Negative	-0,094
Test Statistic		0,112
Asymp. Sig. (2-tailed)		,200[c,d]

Source: SPSS 26 Output Results, data processed (2025)

Heteroscedasticity Test

Based on the results of the heteroscedasticity test, it is known that the sig value of the belief system variable is 0.784, the sig value of the diagnostic control system variable is 0.898, and the sig value of the contigent fit is 0.485. The sig value of each variable is more than 0.05. So there are no symptoms of heteroscedasticity in each variable. The results of the heteroscedasticity test are shown in Table 3.

Table 3.
Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,153	1,381		0,111	0,913
	Belief System	-0,029	0,106	-0,073	-0,276	0,784
	Diagnostic Control System	0,011	0,088	0,038	0,129	0,898
	Contigent Fit	0,021	0,029	0,214	0,708	0,485

a. Dependent Variable: ABS_RES

Source: SPSS 26 Output Results, data processed (2025)

Multicollinearity Test

Based on the test results, it is known that the tolerance value obtained by the belief system variable is 0.470, the diagnostic control system is 0.376, and the contingent fit is 0. 361, which is greater than 0.10. While the VIF value obtained by the belief system variable is 2.128, the diagnostic control system is 2.661, and the contingent fit is 2.768, which is less than 10. So that the independent variables used in this study do not experience multicollinearity. The results are shown in Table 4.

Table 4.
Multicollinearity Test
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Belief System	0,470	2,128
	Diagnostic Control System	0,376	2,661
	Contingent Fit	0,361	2,768

a. Dependent Variable: Managerial Performance

Source: SPSS 26 Output Results, data processed (2025)

Hypothesis Test

Multiple Linear Regression Analysis

Based on the results of the calculation, it is known that the constant value is 2.010, the coefficient value of the belief system variable (X1) is 0.773, and the coefficient value of

the diagnostic control system variable (X2) is 0.044. If the value of other variables costs and the belief system and diagnostic control system variables increase, the managerial performance variable will experience the same increase, and vice versa.

T-test

Based on the results of the t-test, it is known that the belief system variable obtained a t value of 4.032 and a significant value of 0.000. This shows that the belief system has a positive effect on managerial performance, so that the first hypothesis is accepted. The results of this study are in line with research conducted by Nazaruddin et al (2024) and Hermawan et al (2021), which state that the belief system affects managerial performance.

Then, the diagnostic control system variable obtained a t value of 0.306 and a significant value of 0.761. This shows that the diagnostic control system variable does not affect managerial performance, so the second hypothesis is rejected. The results of this study contradict the results of research by Ludong et al (2024), which show the results that the diagnostic control system affects managerial performance. The T-test results are shown in Table 5.

Table 5.
T Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,010	2,454		0,819	0,419
	Belief System	0,773	0,192	0,688	4,032	0,000
	Diagnostic Control System	0,044	0,143	0,052	0,306	0,761

a. Dependent Variable: Managerial Performance

Source: SPSS 26 Output Results, data processed (2025)

F Test

Based on the F test, it is known that the significance value obtained is 0.000, meaning that the significance value of F is smaller than the predetermined significance level of 0.05. This means that the belief system and diagnostic control system have a significant effect on managerial performance simultaneously because 0.000 <0.05. The results of the F test are shown in Table 6.

Table 6.
F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	178,508	2	89,254	16,574	,000[b]
	Residual	161,553	30	5,385		
	Total	340,061	32			

a. Dependent Variable: Managerial Performance

b. Predictors: (Constant), Diagnostic Control System, Belief System

Source: SPSS 26 Output Results, data processed (2025)

Test the Coefficient of Determination (R-Square)

Based on the results of the coefficient of determination test, it is known that the R square value is 0.525 that which means that the contribution of the influence of the belief system and diagnostic control system on managerial performance is 52.5%, while the rest is influenced by other variables. The results of this test are shown in Table 7.

Table 7.
Test the Coefficient of Determination (R-Square) Result
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,725[a]	0,525	0,493	2,321

a. Predictors: (Constant), Diagnostic Control System, Belief System

Source: SPSS 26 Output Results, data processed (2025)

Moderated Regression Analysis (MRA) Test

Moderated Regression Analysis is conducted to test the interaction between the independent variable and the moderating variable. The following are the results of the MRA test

Table 8.
MRA Test Result
Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-11,095	9,839		-1,128	0,269
Contingent fit	0,329	0,153	1,226	2,148	0,041

Belief System*Contigent Fit	0,013	0,014	1,450	0,969	0,341
Diagnostic Control System*Contigent Fit	-0,018	0,014	-2,611	-1,261	0,218

a. Dependent Variable: Managerial Performance

Source: SPSS 26 Output Results, data processed (2025)

Based on the Moderated Regression Analysis results table, the MRA model equation can be determined as follows:

Y = 11,095 + 0,412 *Belief System* + 0,961 *Diagnostic Control System* + 0,013 *Belief system*Contigent fit* + 0,018 *Diagnostic Control system* Contigent fit* + e

Based on the table above, it can be explained that the constant value is 11.095 which means that when the independent variable and the moderation variable are constant or there is no growth in the belief system variable and the diagnostic control system value is zero. The interaction coefficient between Belief System and Contingent Fit is 0.013. Indicates that Contingent Fit strengthens the relationship between Belief System and managerial performance. Finally, the interaction coefficient for Diagnostic Control System and Contingent Fit is -0.018. This indicates that Contingent Fit has a lower reinforcing effect on the relationship between the diagnostic control system and managerial performance.

Determinant Coefficient Test (R2) After Moderated Regression Analysis (MRA)

Determinant coefficient test to measure the percentage level of the ability of the independent variable to explain the dependent variable. The following results are obtained:

Table 9.
Determinant Coefficient Test Results After MRA
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,829[a]	0,688	0,630	1,984

a. Predictors: (Constant), Contigent Fit, Belief System, Diagnostic Control System

Source: SPSS 26 Output Results, data processed (2025)

Based on the table above, it can be explained that, the R Square value obtained is 0.688 or 68.8%. So it can be concluded that the effect of the independent variable belief

system and diagnostic control system on the dependent variable on managerial performance through contigent fit as a moderating variable is 68.8%, while the rest is influenced by other variables.

The Effect of Belief System on Managerial Performance

Based on the SPSS results obtained, the belief system has a positive effect on managerial performance. This can be seen from the significance value listed in the T test table, where the belief system composition is smaller than the significance level of 0.05, which is 0.000 <0.05 and the t value is 4.032. So, this shows that the belief system has a significant effect on managerial performance.

Following the Levers of Control theory, the belief system serves to inspire and motivate individuals in the organization to achieve strategic goals. In other words, the belief system will help managers to communicate and reinforce values that are difficult for employees to understand, and help to inspire and innovate employees in finding new opportunities (Hasyim et al., 2021).

The results of this study are in line with previous research conducted by Nazaruddin et al (2024), Lumentut et al (2023) & Ludong et al (2024). which found that a strong belief system can increase employee motivation, improve coordination within the organization, and encourage innovation in managerial decision making. When the belief system is effectively implemented, the core values of the organization can be clearly conveyed to employees and managers, thus creating a work environment that is more conducive to the achievement of the company's strategic goals.

Effect of Diagnostic Control System on Managerial Performance

Based on the SPSS results obtained, the diagnostic control system variable has no effect on managerial performance. The results show that the significance value is 0.761> 0.05 and the t value is 0.306 < 2.045 so it can be said that the second hypothesis in this study is rejected.

The diagnostic system described by Simonsl itself aims to provide motivation to employees while working and allows them to adjust their behavior to organizational goals (Ratu, 2022). However, the results of this study indicate that although control tools such as diagnostic control systems are designed to assist managers in achieving the organization's

strategic goals, the application in practice is not always effective or successful in improving managerial performance, this can be caused by various factors, including a lack of understanding or commitment from managers in using the system optimally.

This is contrary to the Levers of Control theory, which explains how control systems, including diagnostic control systems, should be able to function as a means of encouraging motivation among employees and helping them adjust their behavior to organizational goals. In this theory, the diagnostic control system is expected to not only provide information about performance, but also generate feedback that can create better managerial performance.

Some aspects that may cause this are the lack of a clear understanding of how the diagnostic control system works among managers and employees, resistance to change, and organizational culture that may support different approaches to performance control. In addition, the lack of training or socialization regarding the system may contribute to its low effectiveness in driving managerial performance.

The results of this study are in line with Chairunisa (2019) research, which also shows that although the diagnostic control system has the potential to contribute to improving performance, there are other factors that may be more dominant in influencing managerial performance.

Contigent fit does not moderate the effect of belief system on managerial performance

Based on the results of the MRA test that has been carried out, it is found that contigent fit does not moderate the belief system on managerial performance. In other words, contigent fit does not strengthen or weaken the relationship between the belief system and managerial performance. This can be seen in the MRA test table. The results show that the significance value is 0.341> 0.05 and the calculated t value is 0.960 so it can be said that the third hypothesis in this study is rejected.

Contingency theory states that organizational effectiveness is generated by adjusting or matching organizational characteristics with contingency factors that reflect the organizational situation. However, the results of this study indicate that the influence of strategic uncertainty and strategic risk in contigent fit is not able to moderate the influence of the belief system on managerial performance carried out by the company. The results of this study are not in accordance with contingency theory.

The results of this study are in line with previous research conducted by Hermawan et al (2021) shows that contigent fit does not significantly affect the relationship between belief system and managerial performance. This is because to achieve the desired fit or alignment, the company can still achieve good managerial performance as long as they implement a strong belief system in a company.

Contigent Fit Does Not Moderate the Effect of Diagnostic Control System on Managerial Performance

Based on the results of the MRA test that has been carried out, it is found that contigent fit does not moderate the diagnostic control system on managerial performance. In other words, contigent fit does not strengthen or weaken the relationship between the diagnostic control system and managerial performance. This can be seen in the MRA test table. The results show that the significance value is 0.218> 0.05 and the t value is negative 1.261 so it can be said that the fourth hypothesis in this study is rejected.

In other words, although contingency theory states that the effectiveness of the control system may be influenced by various situational factors, the results of this study show that contingent fit does not have a significant moderating effect between the diagnostic control system and managerial performance. This result indicates that the implementation of a diagnostic control system has the potential to make a positive contribution to managerial performance, regardless of the contingent fit variable which should be a supporting factor.

The results of this study are in line with research by Hermawan et al (2021), which shows that contigent fit is unable to implement its role as a moderator. This is because to achieve the desired fit or alignment, these companies can still achieve good managerial performance as long as they implement a strong control system in a company.

CONCLUSION

Based on the results of the research that has been done, it can be concluded that the belief system has a significant effect on managerial performance, where the application of a good belief system will improve the managerial performance of a company. Diagnostic control system has no effect on managerial performance, thus indicating that the implementation of a diagnostic control system carried out by a company has no effect on

managerial performance. Contigent fit cannot moderate the relationship between belief system and managerial performance, thus indicating that the high and low contigent fit does not affect the relationship between belief system and managerial performance. Contigent fit cannot moderate the relationship between the diagnostic control system and managerial performance, thus indicating that the high and low contigent fit do not affect the relationship between the diagnostic control system and managerial performance.

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