

EMPOWERED TO COMMIT: THE IMPACT OF ENABLING CONTROL AND EMPLOYEE EMPOWERMENT

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Keywords

Management Control Systems,
Levers of Control, Employee
Empowerment, Employee
Commitment.

Article History

Received: 10 October 2025

Accepted: 15 December 2025

Published: 31 December 2025

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Abstract

This study examines how enabling control—specifically belief and interactive control systems—impacts employee commitment through employee empowerment in the service sector. Data were collected via a self-administered questionnaire using convenience sampling from employees of pharmaceutical firms in Karachi, each with at least one year of work experience. The analysis employed convergent inquiry, discriminant validity, and structural modeling techniques. While limited to the pharmaceutical sector in Karachi, the findings highlight a significant positive relationship between enabling control, employee empowerment, and commitment, emphasizing the role of control systems in organizational management. Future studies should explore broader industries and cultural contexts.



INTRODUCTION

Pharmaceutical institutions create new medical products alongside vaccines that help prevent diseases while treating illnesses to produce better healthcare results worldwide. The pharmaceutical industry delivers essential public health benefits through continuously developing treatments for fatal medical conditions (Excler et al., 2021). Pakistan maintains a comprehensive pharmaceutical industry that shows fast-growing patterns in its operations. During fiscal year 2017-18, the pharmaceutical sector achieved a 9.44% growth increase from the previous year according to the Economic Survey of Pakistan (2017-18) (Mushafiq, 2023). During February 2018, the pharmaceutical sector achieved exceptional growth of 49.27%, which remains the highest among all industries. Eleven pharmaceutical companies have listed their shares on the Pakistan Stock Exchange as the sector maintains its position as a major economic

driver among 759 organisations (Babar & Zeeshan 2018). The industry receives enhanced benefits through improved Public Sector Development Program (PSDP) healthcare funding and more transparent regulatory practices from the government. The industry received additional support from higher public health knowledge levels and increasing household earnings.

The pharmaceutical industry in Pakistan employs directly 90,000 personnel but its operations simultaneously support 150,000 employment positions in the economy (Kardon et al., 2020). The Pharmaceutical Sector Update (March 2018) released by JCR-VIS Credit Rating Company Limited shows 27 multinational corporations actively running operations in Pakistan's pharmaceutical market (ICAP, 2024). The contribution of these organizations includes substantial investment in

capital resources and expansion of Pakistan's industries. The pharmaceutical sector maintains excellent employee retention because companies provide competitive packages coupled with benefits and ongoing employee development opportunities. Organisations place employee motivation at the forefront to develop strong job commitment among their personnel. Organisational commitment increases when employee empowerment strengthens because it gives workers both freedom and chances to make crucial managerial choices (Mohapatra & Sundaray, 2018). Management Control Systems function as essential tools which direct organizational staff to fulfil the company objectives. Management actions that lead employees toward performance goals constitute the definition of Management Control Systems (MCS) (Coller et al., 2018). Job objectives along with performance appraisal and motivation are transmitted through MCS systems which help employees in decision-making. According to Simons' Levers of Control Framework (1995), which Barros et al., (2018) have pointed out as significant in MCS literature. The control levers of this framework include belief control, together with boundary control and also diagnostic control and interactive control. Baird & Munir (2018) describe belief control as an organizational system through mission statements and corporate culture which directs worker actions. The implementation of boundary control provides organizations with codes and standards which stop dangerous behaviour (Laguir et al., 2019). The performance assessment component of diagnostic control evaluates employee work while interactive control builds ongoing conversation between managers and employees. According to Toldbod & Laursen (2024), belief and interactive controls function as "Enabling Use of Control" yet boundary and diagnostic controls operate as "Constraining Use of Control" because they affect operational restriction levels. Employee commitment emerges from enabling control types - belief and interactive control which this research investigates through employee empowerment as the intervening factor (Badjie et al., 2019). Employee empowerment is divided into two categories, which are psychological empowerment and structural empowerment. According to Zhu et al., (2019), psychological empowerment means the feeling

of individual autonomy, while explaining structural empowerment through managerial authorisation distributed to staff members. The authors identify two aspects of employee empowerment, the extent describes employee decision-making authority, and the dimensions contain formalization and openness with influence in workplace decisions (Modise, 2021). Studies show that when organisations give employees greater authority, their staff members become more dedicated, which results in better organisational success. Galanaki, (2021) presented three commitment categories based on employee attachment to the organisation through affective commitment, but also explained normative commitment as staying obligated and continuance commitment as fearing job benefits loss. The literature has extensively studied Management Control Systems since 2003 because authors want to understand how such systems affect organisational performance (Nani et al., 2021). The impact of incentive plans in combination with performance appraisal systems has received examination in research by (Islami et al., 2018). Research studies about management control systems mainly address operational performance results while neglecting the comprehensive analysis of employee behavioural aspects.

The research fills this knowledge gap by examining MCS behavioural outcomes with a focus on employee commitment. This research applies Simons' Levers of Control Framework (1995) by understanding belief and interactive control systems to examine the impact of enabling controls on employee commitment. The study investigates employee empowerment as a mediator while using Val & Lloyd's (2003) empowerment dimensions. The analysis in this research centers on employees in Pakistan's pharmaceutical sector to explore how enabling control systems connect to employee empowerment and their resulting commitment. The identified relationship between enabling control systems creates opportunities for organizations to build effective mechanisms which boost commitment levels within a steady organizational environment. This research investigation stands among a few studies which evaluate how Management Control Systems affect employee commitment through the presence of

employee empowerment as a key factor (van et al., 2019). The conducted research generates value for academics through new MCS literature development regarding behavioral outcomes while organizations gain insights into controlling systems that enhance commitment and policymakers receive guidance for designing motivational control strategies. The findings from this study enhance understanding of management control strategies through research that adopts Simons' Levers commitment model while showing how these frameworks support organization success through a positive work environment (Asiaei et al., 2019).

a. **Research Objectives:**

Following are the research objectives of this study

1. To assess the impact of belief control on mediator employee empowerment in the pharmaceutical industry of Pakistan.
2. To explore the impact of interactive control on mediator employee empowerment in the pharmaceutical industry of Pakistan.
3. To investigate the impact of mediator employee empowerment on employee commitment in the pharmaceutical industry of Pakistan.

b. **Research questions:**

Following are the research questions of this study.

Q1: What is the impact of enabling the use of controls (Belief & Interactive Control Systems) on employee commitment?

Q2: How does employee empowerment mediate such an impact between enabling the use of control and employee commitment?

2. **Theoretical Framework and Hypothesis Development:**

2.1 Theoretical Framework:

The research draws from Simons' Levers of Control theory to establish a strategic understanding of how management control systems shape employee behaviour along with empowerment and commitment levels (Albertini, 2019). Organisation control levers according to Simons should be applied to create a balance between innovation and accountability and strategic execution systems. The research examines belief control and interactive

control systems, which together constitute enabling controls among the entire set of four control levers, which include belief systems, boundary systems and diagnostic control systems (Shah et al., 2019). The controls prove fundamental for building employee empowerment because this empowerment leads to increased workplace commitment among staff members. The research framework matches up with three main analysis aims: understanding belief control effects on employee empowerment along with interactive control assessment for empowerment and the connection between employee empowerment and pharmaceutical industry commitment in Pakistan. Organisational belief control mechanisms serve as tools for transmitting core business values simultaneously with mission and vision statements to achieve alignment of employee conduct with organizational targets. Studies show that clearly defined organisational beliefs lead employees to establish common goals, which thus enhances their motivation and engagement (Toh et al., 2022). This research analyses belief control's influence on employee empowerment by acknowledging that strong organization-wide belief systems strengthen employee commitment motivation and psychological ownership of their work.

Employees of interactive control systems benefit from regular dialogues between executives and staff through which they gain access to transparent communication and valuable information and solve problems together (Liew, 2019). Relationships between upper management and employees in interactive controls result in employee decision-making participation which enhances structural empowerment. Organisations which adopt interactive controls achieve enhanced motivation among workers, increased innovative behaviour and heightened organisational commitment. This investigation analyses the direct effects of interactive control systems on employee empowerment since active employee participation in strategic discussions produces increased empowerment which enhances their commitment levels (Abualoush et al., 2018). The investigation applies employee empowerment as an essential middle factor to explain the relationship between belief in interactive control systems and employee commitment. The two dimensions of

empowerment exist as psychological empowerment that addresses work-related control perception plus structural empowerment through organisational power delegation. Background research reveals that organisational commitment increases through structural empowerment since employees gain increased control and self-governance of their work responsibilities. This study uses employee empowerment as a mediator to understand the effects of enabling control systems on increasing commitment because it ensures staff members both feel motivated and valuable at work (Andika& Darmanto 2020).

Organisational commitment functions as the base for employee commitment research, which contains three types: affective commitment (emotional tie to the organization), normative commitment (moral duty to stay) and continuance commitment (dependence on financial and social factors). The implementation of enabling control mechanisms leads organizations to achieve higher employee motivation with better job satisfaction and minimize staff turnover. The study examines how employee empowerment affects employee commitment while showing how control systems interact with empowerment and generate sustained organizational commitment (Ramalho et al., 2018). The implementation of Simons' Levers of Control theory with employee empowerment as an intervening factor deepens our knowledge regarding organizational effects from belief and interactive control approaches. The Pakistani pharmaceutical industry serves as an example to demonstrate how organizations should optimize their control systems for developing empowered teams, which create sustainable business results (Najmi et al., 2021).

2.2 Belief Control and Employee Empowerment

Baird et al., (2018) examine the relationship between the enabling use of controls, employee empowerment, and performance. Employee empowerment stands as the dependent factor in this research but Belief Control, Interactive Control and Organizational Performance function as independent variables. The research collected survey data from multiple industrial sectors through organisational employee participation. The research uses Structural Equation Modelling (SEM) together with regression analysis to

evaluate how different variables relate to each other. Results confirm that empowerment-building controls drive improvement in employee empowerment which specialises in strengthened trust alongside heightened motivation. When organizations implement belief control mechanisms, they develop workplaces that value employees and boost their commitment which leads to performance enhancement. Organisations should implement enabling control systems that boost employee engagement and responsibility while implementing them. Future investigators need to study enabling controls within multiple organisational structures together with various business sectors.

Lewis et al., (2019) explored the Control and empowerment as an organising paradox: implications for management control systems. The study investigates employee empowerment as its dependent variable through Belief Control and Accountability Systems and Socio-Ideological Control as independent variables. Theoretical modelling together with paradox theory helps this research investigate the dependent variable relationship. Belief Control serves as an effective tool to boost empowerment yet becomes a hindrance to employee empowerment if practitioners perceive it as too strict. Organisations need to maintain a proper balance between employee autonomy and control mechanisms to achieve the highest performance rates coupled with staff engagement. The research recommends organisations establish control-based management approaches which support empowerment functions. Research should examine how multiple industries resolve the empowering control dilemma in rapidly evolving work environments that prioritise flexibility and adaptability.

Van, (2018) explored Empowerment as a tool to reduce belief in conspiracy theories. Employee empowerment and decision-making control levels function independently as the two measurement variables for the study while belief in conspiracy theories serves as the dependent outcome. The research employs both experimental surveys and psychological assessments to gather data which it analyses through regression analysis together with psychological modelling techniques. High workplace

self-empowerment levels lead employees to reject false information since complete work environment control results in better rational thinking capabilities. Empowerment initiatives within organisations prove effective for improving staff self-assurance alongside minimising subjective decision errors. The research advises organisations to adopt empowerment frameworks which will enhance both organizational critical thinking along with workplace decision functions. Future investigation needs to study the differences between cultures regarding empowerment mechanics together with the sustained effects of empowerment strategies on workplace output and employee bonding.

Bani et al., (2020) investigate Customer incivility and frontline employees' revenge intentions: interaction effects of employee empowerment and turnover intentions. The study measures revenge intentions as the dependent response while investigating three independent measures that include Customer Incivility and Turnover Intentions alongside Employee Empowerment. A research design with regression analysis was used to assess variable relationships through data collection from 192 service organization employees. Long-term employee empowerment enhances adverse reactions to mistreatment at work especially when employees indicate high intentions to seek new employment opportunities. The study demonstrates that empowerment does not inevitably produce beneficial results because it enables employees to retaliate against perceived unfair treatment. Organisations need to establish proper procedures when implementing empowerment programs to prevent negative consequences from arising. Future investigations must analyse empowerment along with workplace stressors to find approaches which organizations can use to prevent adverse reactions from empowered staff members.

2.3 Interactive Control and Employee Empowerment

Coun et al., (2020) examined the empower or not to empower, that's the question'. Using an empowerment process approach to explain employees' workplace proactivity. The study examines workplace proactivity as the dependent factor using

three independent components that comprise professional autonomy and access to ICT knowledge and empowering leadership. Research activities took place within four Dutch financial institution subsidiaries by conducting employee surveys as part of a field study approach. Findings demonstrate workplace proactivity develops when employee control is interactive while overly independent work arrangements produce unfavourable results. Research findings indicate HRM practices together with empowering leadership provide the best approach to boost employee engagement. Research needs to investigate what impact various interactive control levels have on workforce motivation along with their impact on extended company retention rates.

AlKahtani et al., (2021) explored the Impact of employee empowerment on organizational commitment through job satisfaction in the four and five-star hotel industry. The research investigates two key independent variables of employee empowerment and job satisfaction alongside the study's dependent variable which is organizational commitment. The research data was gathered through Partial Least Squares Structural Equation Modeling (PLS-SEM) from 307 hotel personnel operating in Rawalpindi and Islamabad. Empowerment together with interactive control systems leads to improved job satisfaction followed by greater organizational commitment. Organizations should implement structured empowerment systems in their hotels to boost employee satisfaction levels and reduce turnover rates. Additional studies must investigate how different service industries use empowerment methods alongside their influence on employee loyalty systems over time.

Dahou & Hacini (2018) investigate Successful employee empowerment: Major determinants in the Jordanian context. Employee empowerment serves as the dependent variable in this research and job design and transformational leadership together with decision-making authority and continuous training and information sharing operate as independent factors. Banking employees participated in a questionnaire-based survey in which Multiple Linear Regression analysed the results. Employee empowerment receives its most significant influence from job design and information-sharing practices yet

transformational leadership and decision-making authority also contribute strongly to empowerment levels. Fostered empowerment requires banking institutions to establish structured communication channels and leadership development training according to the study results. Further examination of empowerment strategies through research should investigate their lasting impact on various banking organizations with diverse cultural settings.

Wen et al., (2023) examined the Effect of empowering leadership on work engagement via psychological empowerment: Moderation of cultural orientation. The study measures revenge intentions as its dependent outcome but compares it against three independent elements: Customer Incivility, Turnover Intentions, and Employee Empowerment. Data collection happened through 192 employees from service organizations with a time-lagged analysis to investigate variable connections using regression methods. Employees who maintain a higher level of empowerment tend to exhibit stronger adverse reactions toward workplace mistreatment based on their existing turnover intentions. The conventional thinking about empowerment results in positive outcomes does not hold because empowerment can provoke counterattacks against seen unfairness. The research warns organizations to exercise caution during empowerment program implementation to minimize adverse effects. Additional research needs to investigate both the relationships between workplace stressors and empowerment and organizational methods to protect empowered staff members from negative reactions.

2.4 Employee Empowerment and Employee Commitment

Ribeiro et al., (2018) have examined the association between leadership, commitment and individual performance. The study aims to understand the role of Authentic Leadership and how it affects employees' commitment, particularly the affective type of commitment, furthermore, how individual performance is influenced by Authentic Leadership on the other hand, influences of affective commitment over individual performance are studied and finally mediation effect of affective commitment between authentic leadership and the Individual

performance is analysed. A quantitative approach was applied for the data collection with the help of the convenience sampling method, via online survey data has been compiled from SMEs. The researchers studied the independent variable as 'Authentic Leadership'. The dependent variable in the study is 'Individual Performance' and the mediating variable is 'Affective commitment'. Common Method Variance - The correlation matrix has been used as a statistical tool for the validation of data. The findings showed that commitment mediates the relationship between leadership and employees' performance. In other words, we can say that the authenticity of the leaders to their followers or employees promotes the emotional commitment of the employees or followers and increases their performance. This effect can provide a significant boost in the overall performance of the Organisation.

Nayak et al., (2018) explored Workplace empowerment, quality of work life and employee commitment: a study on Indian healthcare sector. The study investigates employee commitment as the dependent variable through the independent variable of workplace empowerment which is mediated by QWL. The researchers obtained data from 279 private hospital healthcare employees in India which they analyzed through SEM using AMOS 20. Employees who operate in workplaces that empower them demonstrate higher commitment and QWL acts as a key intermediary factor in this linkage. The research demonstrates that organizational focus on empowerment methods leads to superior workplace environments which strengthens employee dedication to their work. Hospital managers need to develop empowerment strategies and better work environments and spend on employee wellness services. Research on employee retention from empowerment needs to conduct extensive time-spanning investigations to determine its sustained influence.

Sahni, (2019) investigates the Role of quality of work life in determining employee engagement and organisational commitment in the telecom industry. The research examines organizational commitment as the outcome variable and QWL functions as the main predictor using employee engagement as a supplementary element. The research gathered

relevant data from 312 telecom employees in Saudi Arabia before using Descriptive Statistics and Structural Equation Modeling (SEM) for testing purposes. The research demonstrates that QWL creates positive effects on organizational commitment whereas its influence on employee engagement remains less significant. The results support an organizational recommendation to focus on employee well-being through work-life balance and job satisfaction to increase commitment levels. The report suggests telecom providers should enact workplace policies which build employee connection and promote supportive organizational culture. Additional research must analyze industries across different sectors to verify if similar links between QWL and organizational performance can be observed.

Katili et al., (2021) examined the effects of leadership styles, work-life balance, and employee engagement on employee performance. Employee performance functions as the dependent variable while leadership styles and work-life balance operate as independent variables that use employee engagement to link both factors. The research collected survey data from 204 employees working in the steel industry of Indonesia. SPSS combined with Structural Equation Modeling (SEM) was used to perform the analysis of data. Work-life balance demonstrates the highest significant connection to employee engagement while employee engagement produces notable improvements in workplace performance. Companies must create adaptable work approaches as well as management education programs to boost staff motivation. Research investigations need to investigate how leadership approaches across different business sectors influence the duration of workforce maintenance.

2.5 Employee empowerment mediates the relationship between the belief control system and employee commitment.

Rafique et al., (2018), aimed to examine the role of behaviour of employees in the development of absorptive capacity. Through this paper, researchers identified such an influence in the context of the pharmaceutical industry of Pakistan. The study takes into account special reference of the pharmaceutical

industry due to the pharmaceutical industry being the most structured and sophisticated industry in the country, and having a structure of knowledge that has been assumed uniform, and the companies induct the employees based on professional criteria. The data collection has been done from thirty organisations situated in the Lahore and Islamabad vicinity. Organizations were selected based on simple random sampling using survey questionnaires, which were shared with employees their feedback has been taken at source. The variables used include the main mediating variable as 'Absorptive Capacity', which is a complex term that has been defined in this article as the recognition, assimilation (meaning integration or adjustment) and exploitation of external knowledge that an organisation can use for its leverage. The three independent variables studied are 'knowledge sharing' which refers to the coalition of information from different sources and then a flow of such information to intended mediums, refers to knowledge sharing. 'Learning Adaptability' refers to the flexibility in employees to adjust their behaviour according to the work setting. 'Organisational Commitment' is simply here defined in terms of three categories, i.e. normative, continuance, and affective commitment. Here the independent variable is constructed of the antecedents of Absorptive Capacity. The statistical techniques include descriptive statistics and multiple regression models to validate the findings. The results indicate that all independent variables are significantly positively correlated with other dependent variables of the study. Also, at the same time, different significant levels are found to be associated with relationships of all independent variables. Such results predict that other strategies can also be used to manage the external knowledge of opposition in a competitive comparable environment. Abualoush et al., (2018) examined the role of employees' empowerment as an intermediary variable between knowledge management and information systems on employees' performance. Employee performance functions as the dependent variable yet the independent variables consist of knowledge management and information systems within an employee empowerment factor acting as a mediator. The pharmaceutical industry employees in Jordan answered a survey that examined 287 participants

followed by structural equation modeling (SEM) analysis. Employee performance receives beneficial effects from information systems and knowledge management solutions because they strengthen employee empowerment. Employee empowerment functions as a vital element because knowledge management and information systems cannot influence performance independently. Organizations need to put their focus on sharing knowledge through systems that develop employee empowerment. Additional research needs to study the impact of diverse organizational work cultures on the performance results of knowledge management and empowerment processes

Lewis et al., (2019) explored the Control and empowerment as an organising paradox: implications for management control systems. The study investigates employee commitment as the dependent measure through three independent factors which are belief control, socio-ideological control and accountability systems where employee empowerment functions as a mediating link. This study uses paradox theory and conceptual modeling to explain the research relationship. Employee belief control functions to empower workers by developing honest workplaces which results in strong employee commitment. Belief control methods that are coercive tend to cause employees to resist them and become less engaged. The study advises organizations to strike a proper balance in belief control implementation to achieve genuine empowerment as opposed to superficial compliance. Future study should research how various managerial approaches affect the success of belief control at building employee empowerment and commitment

Murray & Holmes (2021) investigate the Impacts of employee empowerment and organizational commitment on workforce sustainability. The study investigated workforce sustainability as its dependent variable and evaluated employee empowerment and organizational commitment as independent factors that use commitment as a mediator connecting these variables. The research collected data from 346 Canadian hotel employees through the combination of SEM and CFA modeling. Employee empowerment leads to stronger organizational commitment especially when employees share identical values as

the organization's mission. Workforce sustainability increases through effective management of both normative and affective workplace commitment patterns. The research findings advocate hospitality organizations should offer purposeful work environments which build a sense of belonging to increase employee retention rates. Researchers should study industry-specific variation in empowerment strategies together with their sustained influence on workforce stability in upcoming works.

2.6 Employee empowerment mediates the relationship between the Interactive control system and employee commitment.

Potnuru et al., (2018) have examined the impact of team building and empowerment on the competencies of employees and examined the moderating role of learning culture in organisations on both types of variables. The data collection for research has been done from the Indian Cement Industry by conducting surveys using structured questionnaires on a seven-point Likert scale. The survey has been conducted in four medium-sized cement companies in the industry. The researchers emphasised considering the industrial aspect since the findings may not be generalizable to other than this research. The variables studied in this article include: the independent variable as 'Team Building', the other independent variable is 'Employee Empowerment', the dependent variable is 'Employee Competencies', which refers to those traits, skills or attributes that are prerequisites for employees performing their job effectively. Results for constructs and models have been validated using CFA and MSEM (Moderated Structural Equation Modelling) as statistical tools. The researchers found a significant association between organisational learning culture and the associations of team building & employee empowerment, over employee competencies.

Do et al., (2020) examined the Financial Systems Theory and Control of Finances: The Mediating Role of Psychological Empowerment in the Relationship between Transformational Leadership and Employee Engagement: An Evidence from Vietnam. . The study evaluates commitment levels as its outcome variable while interactive control and empowerment act as separate components. Statistical analysis through

structural equation modeling (SEM) processed data acquired from corporate employees through survey methods. Employee empowerment functions as a facilitator which strengthens the direct link between interactive control systems and employee commitment. Organizations need to establish interactive control systems which enable open dialogue and involve employees in decision-making processes. Additional research must analyze how the relationships between interactive control and employee commitment and performance vary based on industry characteristics.

Shedid, (2019) explored the Employee empowerment and customer satisfaction: an investigation from a UAE banking-sector perspective. The research offers a detailed investigation of how employee empowerment mediates between interactive control methods and staff commitment. Professionals within the pharmaceutical sector participated in the survey, which utilized regression analysis and SEM techniques. Interactive control establishes collaborative rooms that generate employee empowerment which subsequently leads to higher employee commitment rates. The paper suggests organizations should create formal interactive control systems to reach their maximum employee engagement rates and employee retention goals. Extended research should include tracking variables throughout different periods.

Pandithasekara et al., (2023) investigate Exploring the impact of sustainability control systems on employees' green creativity: the mediating role of psychological empowerment and sustainability learning capabilities.

Employee commitment functions as the dependent variable whereas interactive control together with empowerment operate as independent variables throughout the study. The research collected data from professionals working in multiple firms through statistical path analysis. The analysis verifies that interactive control systems create empowered workforce members who demonstrate increased commitment to their organization. Managers should implement specific steps that promote employee empowerment by maintaining regular interaction and clear communication methods according to the research findings. Research born out of this initiative needs to analyse variations in control systems across different cultural backgrounds.

2.5 Hypothesis Development:

In light of the above empirical literature, the following hypothesis has been developed for this study.

H1: Belief Control has a significant relationship with employee empowerment.

H2: Interactive Control has a significant relationship with employee empowerment.

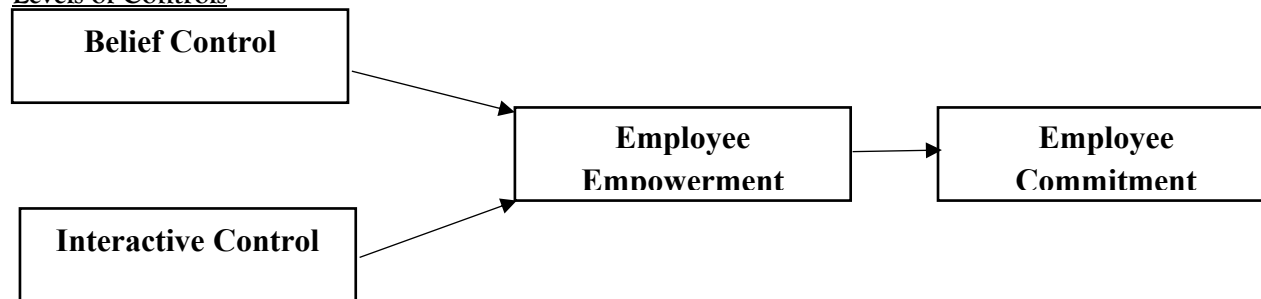
H3: Employee empowerment has a significant relationship with employee commitment.

H4: Employee empowerment mediates the relationship between the belief control system and employee commitment.

H5: Employee empowerment mediates the relationship between the interactive control system and employee commitment.

2.7 Conceptual Framework:

Levels of Controls



Source: (Author's Construct)

2.8 Definition of the Variables

The definition of the variables being studied includes a subjective view regarding the use of the variable in the research model as defined below.

1. Enabling Levers of Control:

The first set of variables termed 'Enabling levers of control' has been sourced from the Levers of Control Framework defined by Robert Simons, in his approach towards Management Control Systems he has identified four different control systems Belief, Interactive, Boundary and Diagnostic Control System. Each lever has its purpose and use while Simon has referred the former two of the four levers as 'Enabling Use of Control' because the combination of these two levers has positive connotations since they support information sharing and create intrinsic motivation. The latter two controls are referred to as 'Constraining use of Control' because such control systems place restrictions on employee operational areas while the focus remains on driving results through monitoring and control. This study takes into account enabling the use of control.

2. Belief Control System:

The first lever of control being used is the 'Belief Control System' which is an approach in MCS that focuses on controlling employees and organisational members through communication of organisational core values and mission statement which eventually develops organisational culture where every member becomes aware of what they are expected to do and what is their organisation's purpose.

3. Interactive Control System:

The second lever of control being used is the 'Interactive Control System' that facilitates management's control through encouraging regular interactions between senior or operational managers and their subordinates, where managers facilitate employees reporting to them to discuss their day-to-day issues and problems so that strategic uncertainties can be timely identified and contingent planning can be promptly ensured.

4. Employee Empowerment:

Another variable 'Employee Empowerment' has been used in the mediating role, which here refers to the dimension of Structural or behavioural empowerment which means how much employees feel empowered or how much Management supports employee empowerment by involving employees in the Company's or department's overall decision-making processes, furthermore, here it has been considered that decision making is not only part of employee empowerment yet there are certain other psychological aspects which are not covered since they belong to dimension of psychological empowerment. The dependent variable

5. Employee Commitment:

Employee Commitment' here refers to the level of commitment employees have in terms of affection with their work, organisation and commitment due to fear of losing their social and financial ability if they are not doing their job. This article supports the notion that enabling the use of control through supporting an open information culture can utilise employee empowerment to determine employee commitment levels.

3. Methodology:

The research adopts explanatory and descriptive methods to study how manipulations between independent and dependent variables influence one another with a mediating variable. The research delves into how enabling levers of control, which consist of belief and interactive control systems, help management affect commitment among employees, showing affective, normative and continuance commitment (Calder et al., 2021). The research drafts several questions and hypotheses about employee empowerment as an intervening variable before evaluating the collected data. The research implements a blended methodology for data assessment because it aims to identify practical challenges affecting management control. The study disproves the conventional belief that employee control produces positive organizational effects because it demonstrates that varying control approaches affect employee commitment differently. The research concludes that organisational employees

who receive structural empowerment show increased motivation and organisational commitment (Andika & Darmanto 2020).

The research design uses correlational analysis to study the relationship between belief-based interactive control structures and employee empowerment and commitment development (Msuya & Kumar 2022). The study implements a mediation structure that analyses variable relationships within the pharmaceutical sector of Pakistan. Managerial professionals serving as supervisors make up the sample group for data collection through convenience sampling methods. A non-probabilistic sampling method must be used because the pharmaceutical industry fails to provide clear workforce statistics. The research targets professionals from the management level of pharmaceutical organisations who lead subordinate workers (Essel, 2020). Three hundred twenty-five management professionals with supervisory experience fall between thirty years old to fifty-five years old. Researchers have chosen this sample quantity to guarantee statistical validity together with sustainability for the study design.

The research utilises bootstrapping with convergent validity and divergent validity along with the blindfolding technique through the SMART PLS software for statistical analysis. A five-point Likert scale ranging from "not at all" to "to a great extent" appears within the structured survey as the measurement instrument (Vishnoi et al., 2024). The study utilises modified versions of belief control and interactive control, employee empowerment, and employee commitment constructs, which originated from existing frameworks, to fit the current research scenario. Respondents take part in the research voluntarily and receive protection through strict ethical evaluation. Each participant gives questionnaire feedback voluntarily while all research data remains limited to the purposes of investigation only. The research team properly protects confidentiality standards and avoids any usage of responses that could damage participant well-being (Ross et al., 2018).

4. Data Analysis:

The chapter performs a data analysis of questionnaire responses which later undergoes evaluation through Smart PLS software. The analysed data reveals patterns and relationships which produces detailed knowledge about the study results together with their implications.

4.1 Measurement Model:

Measurement model have used Convergent and discriminant validity to determine the quality of the measurement model.

The measurement model has been developed to analyse the specific relationship between latent variables and observed variables. In this model, a reliability test has been utilised. Furthermore, the analysis has been completed using three techniques, which were under Rhemtulla et al., (2020), which are as under:

1. The quality of measurement model
2. The quality of the structured model
3. Each structural equation used in the structural model.

Further, resampling has been used utilising the Bootstrapping technique, producing 1000 subsets to minimise variability in the model and for evaluating measurement and structural models. Furthermore, SEM has been used through Smart PLS 3.0 software. Assessment of validity was conducted for each hypothesis discretely through convergent and discriminant validity although their reliability was also observed (Esfandiar et al., 2020).

4.1.1 Convergent Reliability and Validity:

In Table 1 observe that in the above table that our AVE for all the variables & items is superior then 0.5, also composite reliability and Cronbach's Alpha values were greater than 0.7. Through this we can say that our research variables have fulfilled the all required criteria of Convergent Validity. Therefore, the variables in this hypothesis BC, EC, EE and IC all have been verified for convergent validity.

Table 1:

Measurement Model Results:

Construct	Items	Loadings	AVE	Composite Reliability	Cronbach's
BC	BC1	0.652	0.535	0.82	0.711
	BC2	0.65			
	BC3	0.856			
	BC4	0.749			
	EC1	0.616			
EC	EC2	0.669	0.514	0.862	0.807
	EC3	0.816			
	EC4	0.82			
	EC5	0.71			
	EC6	0.643			
EE	EE1	0.603	0.507	0.832	0.742
	EE2	0.885			
	EE3	0.817			
	EE4	0.516			
	EE5	0.674			
IC	IC1	0.816	0.508	0.835	0.75
	IC2	0.83			
	IC3	0.647			
	IC4	0.618			
	IC6	0.619			

4.2 Discriminant Validity:

Discriminant Validity measures for investigating the difference between two different constructs in the model (Cheung et al., 2024). This validity is scrutinized using multiple factors such as Cross loadings, the Fornell Criterion and the Heterotrait Monotrait tool.

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Similarly, we have validated Discriminant validity by the loading and cross loading of items. All items have greater value in the variable in which they are connected.

Table 2:

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	BC	EC	EE	IC
BC	0.883			
EC	0.403	0.717		
EE	0.444	0.652	0.712	
IC	0.500	0.514	0.570	0.713

Note: BC=Belief control, IC=Interactive control, EE=Employee empowerment and EC= Employee commitment

Cross Loadings:

The research instrument demonstrates the loadings and cross-loadings for four constructs including belief control, interactive control, employee empowerment,

and employee commitment. The loadings demonstrate item-construction alignment and at the same time cross-loadings assist in checking discriminant validity by showing whether items relate

stronger to their designated construct compared to alternative constructs. The measurement scale for belief control (BC1-BC4) demonstrates high correlations with its construct, but interactive control (IC1-IC6) has IC3-IC6 items with lower value correlations. The employee empowerment subsection contains four questions from EE1 to EE5, yet questions EE2 and EE3 demonstrate the strongest correlations. The construct employee commitment

finds proper evidence in the substantial load values of EC1 to EC6. The statistical measurements reveal that each survey item reaches its maximum association within its corresponding construct, which results in established discriminant validity. The measurements of belief control as well as interactive control and employee empowerment and employee commitment remain distinct due to this analysis (Yin et al., 2019).

Table 3
Cross Loadings

	Loadings and Cross Loadings			
	BC	IC	EE	EC
BC1	0.652			
BC2	0.650			
BC3	0.856			
BC4	0.749			
IC1		0.816		
IC2		0.830		
IC3		0.647		
IC4		0.618		
IC6		0.619		
EE1			0.603	
EE2			0.885	
EE3			0.817	
EE4			0.516	
EE5			0.674	
EC1				0.616
EC2				0.669
EC3				0.816
EC4				0.820
EC5				0.710
EC6				0.643

Note: BC=Belief control, IC=Interactive control, EE=Employee empowerment and EC= Employee commitment

Heterotrait-Monotrait-Ratio (HTMT)

The HTMT ratio helps to establish discriminant validity as it verifies construct uniqueness. The values

obtained in the analysis establish validity because they remain below the established threshold of 0.85.

Table 4:
Heterotrait-Monotrait-Ratio

	Heterotrait – Monotrait Ratio (HTMT)			
	BC	EC	EE	IC
BC				

EC	0.516			
EE	0.605	0.83		
IC	0.679	0.656	0.763	

Note: BC=Belief control, IC=Interactive control, EE=Employee empowerment and EC= Employee commitment

a. **Blindfolding**

R Square values identify the measure of variance in the dependent variable estimated by the independent variable (Hair, 2014). According to (Hair et al., 2010) value 0.25 expresses weak association between the variables, 0.5 indicates moderate association and 0.75

shows the strong association within the variables. Further, Q square values measure the predictive relevance. According to Stone-Gessier (1974& 1975), Q square values of dependent variables should be greater than zero in display for an exogenous variable to confirm predictive significance for its endogenous variable.

Table 5

Blindfolding R square and adjusted R square

	R-Square	Q ² (=1-SSE/SSO)
Employee Commitment	0.424	0.201
Employee Empowerment	0.348	0.158

Note: BC=Belief control, IC=Interactive control, EE=Employee empowerment and EC= Employee commitment

b. **Structural Model Analysis:**

Utilizing SMART PLS enabled researchers to evaluate all hypotheses based on the mediator model. Two stages composed the hypothesis testing procedure. First investigators examined how the independent variables influence the mediator before analyzing to determine the mediator's impact on the dependent variable using the Path Coefficient tool. The analysis utilized the Bootstrapping method on 1000 subsamples to determine statistical significance

(Wang et al., 2023). The analysis required the direct effect testing through the use of the indirect effect tool operated with bootstrapping set to 1000. The outer model exists in the measurement portion of the research while the structural model displays the internal model. All hypotheses receive support from the obtained P-values showing statistically significant positive relationships among variables. Smart PLS produces a path diagram which showcases the research model where belief and interactive control function as independent variables and employee empowerment acts as a mediator leading to employee commitment as the dependent variable showing valid model assessment (Nkrumah, 2024).

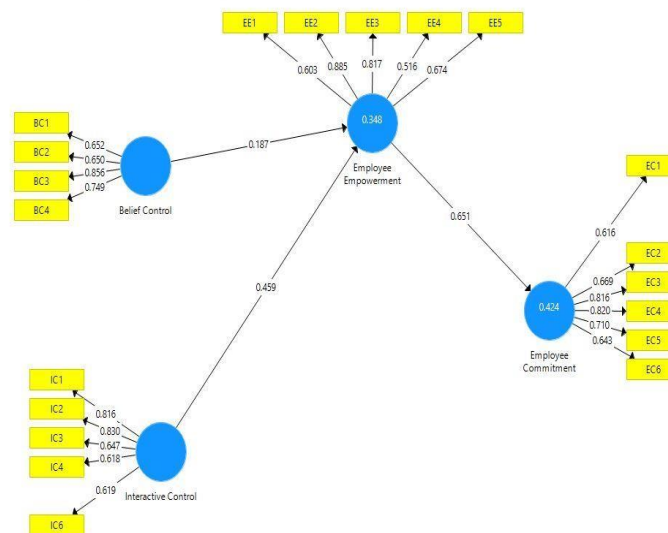


Figure 1:
Structural Model

4.4.1 Path Coefficients (direct effects)

The objective of this particular activity is to identify the relationship between the independent variable 'Enabling use of Control', particularly belief and interactive control, with mediator Employee Empowerment accordingly. The investigation

determinations were assumed into the hypothesis to which all is significant as long as all hypotheses have less than 0.05. The supposition has been shown that both the hypothesis have a positive effect on Employee Empowerment, furthermore, this has been evaluated through PLS successively.

Table 6:
Path Coefficients

Hypothesis	Regression Path	Effect type	SRW	Remarks
H1	BC>EE	Direct effect	0.192***	Supported
H2	IC>EE	Direct effect	0.460***	Supported
H3	EE>EC	Direct effect	0.651***	Supported
H4	BC>EE>EC	Indirect effect	0.127***	Partial Mediation
H5	IC>EE>EC	Indirect effect	0.302***	Partial Mediation

Note: BC=Belief control, IC=Interactive control, EE=Employee empowerment and EC= Employee commitment

4.4.2 Mediation Effects

Hair et al. (2017) elaborated in the study of mediator and suggested a model which can be used for PLS-SEM to explain the indirect effects and also explain

the types of mediation that happen. The types of mediation can be either full mediation, partial mediation or no mediation. Full mediation occurs when the variables have an insignificant direct effect

($p\text{-value} > 0.05$) and a significant indirect effect between them ($p\text{-value} < 0.05$). Two variables are supposed to be partially mediated when both the direct and indirect effects are significant ($p\text{-value} < 0.05$). Where the direct effect is significant ($p\text{-value} < 0.05$) and the indirect effect is insignificant ($p\text{-value} > 0.05$) then there is no mediation between the variables.

Per the mediation analysis identified by Hair et al. (2017), H4 has a $p\text{-value}$ of 0.001, which is less than 0.05 and therefore it is significant while its direct effect is also significant so we can determine that there is partial mediation. H5 has a $p\text{-value}$ of 0.000, which is less than 0.05 and thus it's significant while its direct effect is also significant, so we can say that the mediation is partial.

4.5 Discussion

This study has been designed based on two independent variables, the independent variables are being influenced upon one dependent variable, which has been contrasted through the use of a mediating effect of another single variable. Data has been collected from 325 respondents while PLS-SEM has been applied to examine and evaluate the presented model and developed hypotheses. The results support all the hypothesized assumptions. Based on this research, we can see that both Belief Control and Interactive control, both are the independent variables and have a positive and significant impact on Employee Empowerment. Furthermore, the results also show that there is a significant positive impact of Employee Empowerment on Employee Commitment.

According to this research, H1 demonstrate the relationship between Belief Control and Employee Empowerment, which is significant and positive ($B=0.192$, $p > 0.000$). Belief systems empower employees to create new opportunities it is such a value-laden system that can motivate individuals to search for new ways of creating value for the organization. Belief control is expected to develop an internal adjudicator to guide employees' behavior towards organization goals and vision. Furthermore, determine that use of belief controls instills purpose to the employees where values, beliefs, mission and performance targets of the organization are

communicated unambiguously across the employee hierarchy. Such information facilitates in developing an organisation environment where employees become more empowered since management trusts them and delegates them with additional responsibilities with a strong belief that employees are aware of the organization's goals and will strive at their maximum potential in achieving assigned goals. The results while endorsing that under a belief control system employees are more open to discuss their performance and avoid misreporting facts as compared to systems where employee empowerment is constrained. This happens because the belief control system creates an environment of trust between management and employees along the hierarchy, and this trust does lead to empowering employees for achieving better roles and responsibilities, and thus achieving overall organization objectives. Belief control system when employees remember the standard of organization behavior, which management expects them to hold, they tend to compare their existing behavior with the expected behavior and feel empowered enough to be more open regarding their achieved performance and performance difficulties, thus increasing trust level among management and employee hierarchy.

The results of H2 show that the relationship between Interactive Control and Employee Empowerment is significant and positive ($B=0.460$, $p > 0.000$) which supports our hypothesis 2. Interactive controls are the controls that facilitate face-to-face meetings with managers across different employee hierarchies, and due to such enhanced discussion and dialogue, management can empower individual employees for decision making while still overseeing and/or being involved in the decision activities of employees. The adoption of an interactive approach to using controls because of their role in ensuring employee empowerment through providing an unambiguous understanding of organisational strategies to employees by the managers. Interactive approach to control encourages empowerment as it ensures a more clear understanding of business strategies which leads to the high degree of goal congruence. Interactive control systems empower managers and employees alike with the opportunity to debate and challenge established assumptions and to enhance dialogue and

learning across organization hierarchies. Furthermore, the interactive approach to using controls is subject to continuous attention requirement from the management and is criticized for incurring relatively high costs, yet it has been found that the interactive approach to control supports employee empowerment and B the use of interactive approach of control by managers to enhance empowerment across different organizational hierarchies.

The results of H3 show a significant and positive relationship between Employee Empowerment and employee commitment ($B=0.651$, $p > 0.000$). Empirical studies have identified that empowerment portray an important role in developing employee's commitment towards business objectives (Yukl, 1999). It supports employees with better concentration, drive, and resiliency to achieve a superior meaning out of their job. Furthermore, in today's day and age where employees generally have more opportunities for pursuing their careers in diversified fields, which makes it a lot difficult for employers to keep their employees committed to the organization's goals. In such a situation, empowerment can play an important role, and as a means of employee retention. Furthermore, the significance of the relationship between employee empowerment and employee commitment has been tested out and adjudicated by many researchers over time, and a sound theoretical base exists in support of this result.

However, the results of H4 and H5 show the mediation effect of Employee Empowerment between the Independent and dependent variables, where we have found significant and partial mediation, which means that there exists a partial mediation between the variables. The findings of this study have highlighted the importance and significance of the Enabling use of controls (belief and interactive control systems) by management, through their significant association with the level of employee empowerment and their indirect influence over employee commitment. Further, to the best of our knowledge this is the first study to explore the hidden dimensions of management control system, particularly Belief and Interactive control systems,

which are significantly related to employee empowerment and commitment alike.

6. Conclusion:

6.1 Conclusion:

The research shows how belief and interactive control systems produce substantial effects on employee empowerment along with commitment levels. Research evidence demonstrates that organizations should avoid treating management control systems exclusively for behavioral control purposes or objective enforcement roles. Through the proper implementation of these management systems, employees develop internal motivation that leads to organisational goal commitment. Labor force commitment levels demonstrate a strong connection with empowerment, specifically within organisations maintaining official systems of empowerment practice. Through belief control systems, organisations enable practitioners from all organisational levels to adopt shared values that create a common organizational purpose. Interactive control systems establish continuous dialogue between management and their employees. This method generates increased trust that drives employee empowerment and builds an environment of empowerment, which produces improved employee commitment.

The modern business market requires organisations to sustain valuable employees through the development of empowerment programs. Organisations with employees who share their vision and cultural values attract less willing candidates from other companies. Empowered employees who feel valued demonstrate long-term organisational retention by increasing their dedication, which produces sustainable organisational performance.

6.2 Managerial Implications and Recommendations:

This research demonstrates that control systems should remain active to develop worker empowerment together with employee commitment. Managers should establish control systems based on trust networks which combine staff coordination with transparent communication channels instead of conventional top-down command structures. The

implementation of belief control enables organizations to build a common organizational purpose which unites workers with corporate values and purpose. All members maintain shared commitment to a unified purpose because this practice ensures participation from low-ranking employees to high-ranking employees. Managers need to implement interactive systems to maintain routine employee interactions, which allow staff members to bring forward their problems and suggest solutions and get assistance. When workers regularly meet with their managers to resolve strategic uncertainties, their voices receive attention besides being protected from such uncertainties. The approach enables better employee-manager connections, thus creating more motivated workers with higher commitment.

Organisations can achieve optimal benefits from these control mechanisms when they avoid using standardised control approaches. Business uniqueness and organizational conditions require evaluation during the planning process of control system implementation. Organisations conducting business in Karachi should modify their control systems by harmonizing enabling control systems that will deliver strategic outcomes through an engaging workplace culture.

5.3 Future Research Directions and Limitations:

This study delivers important information about the impact of enabling control systems on employee empowerment, which leads to increased workplace commitment, but additional research remains possible. Future research needs to expand by analyzing other possible mediating factors, which include employee self-esteem, workplace motivation and job satisfaction to reveal deeper commitment mechanisms. Additional research about how leadership styles work together with enabling control systems can reveal better managerial practices. The investigation dedicates its analysis to one industry sector within a structured workplace framework because these conditions potentially create stronger support networks for enabling control strategies. Future studies should study enabling control systems in textile organizations and service-oriented businesses and hospitality companies to determine their universal effectiveness in different business sectors.

The effectiveness of belief and interactive control systems depends on cultural background differences. Research across different cultural settings will determine how well enabling control systems function in multiple organizational settings.

The analysis faces limitations because each organization shows its own set of dynamics that exists independently from other entities in the same field. The organizational factors of company size as well as managerial structures and strategic business orientations influence how control systems are implemented. Research studies should include additional factors that remain invisible in their analysis of employee empowerment and commitment which is shaped by enabling controls. Future studies need to handle these research limitations to establish a thorough comprehension of how management control systems affect employee workplace activity.

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