The Role of Online Consumer Reviews in Strengthening the Relationship Between the Package of MCS and Financial Performance

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Abstract. This research aims to investigate the role of online consumer reviews in moderating the relationship between the packages of management information system on financial performance. For hypothesis testing, this study employs a quantitative approach. This study's population consisted of all top management in online food and beverage's company at Gofood, with 281 respondents, and the data were analyzed using a structural equation model (SEM). According to the findings of this study, 3 control in MCS package (cybernetic, reward and compensation, administrative control) have positive impact on financial performance, but 2 control namely cultural and planning control not influence on financial performance. Furthermore, online consumer reviews only moderate the relationship between administrative controls on financial performance. The implications of this research can assist in improving the performance of the food and beverage delivery company business to prioritize the MCS and online consumer reviews.

Keywords*:* MCS, Online Consumer Reviews, Financial Performance.

1 Introduction

Getting and keeping management control is a big problem for almost every business. Any lapse in management control may potentially lead to hurt the organization's reputation, make it hard to make money, or even cause it to go bankrupt and fail. Today, most people know that managers can keep things under control by using a variety of formal and informal tools, such as performance evaluation methods, financial plans, and business procedures, and rules, hiring and rehearsal employees, codes of conduct, or even just setting the "tone at the top." [1]. In today's market, businesses have to deal with many management control system (MCS) issues, which significantly affect how well the business does [2]. Companies need the right to be more proactive, management tools that include sustainability concerns into decision-making processes. and open about how they manage sustainability, and to combine two business views of sustainability; the conventional external view, which is focused on sustainability disclosure, and the internal view, which is focused on improving sustainability performance [3], [4]. Due to these factors, businesses have implemented sustainability MCS to measure and share the environmental, social and financial performance required to enhance management, change worker behavior, and help making of decision. Besides that, they make sustainability

ICOSTELM 2022, November 04-05, Bandar Lampung, Indonesia

DOI 10.4108/eai.4-11-2022.2328640

disclosures more trustworthy, making interaction between the organization and the outside world more straightforward and more effective and making it easier for stakeholders to participate. In today's market, organizations have to deal with many management control system (MCS) issues, many of which significantly affect how well they do [5]. How management control systems (MCS) are used changed from focusing on structured control and verifying to enable flexibility, innovation, and creativity, as well as corporate learning and development [6], [7].

In addition, the development of an organization or company cannot be separate from the role of consumers in evaluating a company's product, particularly for companies in the food and beverage industry that rely on online services such as GoFood or GrabFood, which provide consumers with minimal direct information about the quality of products purchased sporadically or remotely. Due to this, they frequently rely on other sources. Professional reviews were the primary external source of information for a long time. However, their reach in a big, scattered market was restricted, and consumers did not perceive them as an independent. User-generated content on the Internet has supplanted professional reviewers. On the one hand, this new information source provides various reviews for various products. Moreover, it incorporates reviewers' diverse tastes and standards into the structure [8]. With the advent of online customer reviews (OCR) and the proliferation of smartphones, which simplify the usage of OCR, the restaurant business has undergone dramatic transformations over the past decade [9]. The advance in technology, competition in the market, and more demanding customers pose challenges for businesses, compelling them to continually reevaluate the efficacy of their competitive tactics. Successful firms tend to concentrate on the significant competitive advantages that contribute to long-term sustainability performance. Even though the literature on strategy presents classic rules and universal concepts on how to improve performance, there is an absence of new approaches to recognize the performance determinants of food and beverage companies that rely on online food delivery services (GoFood or GrabFood) that have not explored concerning MCS, OCR and their effects on financial performance [10].

Previous research on online consumer reviews still found different results that online consumer reviews directly affected financial performance [8], [10]–[12]. It differs from the results of Tseng et al. (2021) research, which concludes that online consumer reviews or electronic Word of Mouth (eWOM) do not directly affect financial performance. Besides that, the financial impact of favorable reviews dropped when a brand was present, and customer participation in online reviews varied based on brand strength [9]. Furthermore, Abdullah et al. (2022) discover no correlation between review rating, volume, and variance in restaurant profitability.

2. Literature review and hypothesis development

2.1 The relationship between cultural control and financial performance

The definition of culture is a pattern of shared beliefs, ideas, and assumptions that define acceptable behavior within an organization and govern members' perceptions and actions [15]. Three kinds of cultures make up cultural control: clan culture, value-based culture, and symbol-based culture. In companies, the organizational culture is sometimes not controlled by managers or employees. There are numerous subcultures in organizations. Furthermore, multiple subcultures occur within organizations, and they are known as clans [16]. Clan controls within organizations impact not only the behavior of employees but also the clan cultures utilized in the pursuit of the organization's goals [17]. The ability to exert control over one's organization's culture is a significant factor in evaluating one's organization's capabilities and performance [18]–[20]. In contrast, Sørensen (2002) found that enterprises with a strong culture acquired an advantage in static situations due to the increased predictability of their financial outcomes. In contrast, a strong culture was associated with reduced reliability and, ultimately, inferior financial outcomes in turbulent conditions. According to Sørensen's (2002) theory, strong cultures lead to performance consistency by enhancing employee consensus and willingness to support organizational goals, lowering ambiguity through goal clarity, and boosting motivation. Moreover, he suggested that this cultural control increases performance consistency and dependability. In volatile situations, however, where technology and macroeconomic conditions are fast changing, the consistency that increased firms' financial performance in stable contexts appeared to impede a company's ability to adjust to new strategic challenges and diminish its performance [15]. Thus, the following hypothesis are proposed:

H1: cultural controls have a significant influence on financial performance

2.2 The relationship between planning control and financial performance

Planning establishes and maintains coherence between an organization's goals and assets and its changing prospects [22]. In addition, planning can be defined as a "continuous and a deliberate procedure by which an organization's members determine its destiny, guarantee that processes and operational rules are structured to accomplish the vision, and identify how success will be judged." [23], [24]. The implementation of planning control is an effort to manage the situation in an increasingly competitive environment, with shifting environmental dynamics, the fear of takeovers, the gain of the most advanced technology, inadequate management, and limited resources; therefore, the implementation of planning control is something that management must do to improve company performance [25]. According to [26] demonstrates that businesses with excellent planning control have significantly superior organizational performance than those with inadequate planning control. There are many previous studies which state that planning control affects the company's financial performance [22], [27], [28]. Planning has a good correlation with the financial performance of SMMEs, according to research conducted by [22]. In addition, planning control were discovered to have a significant correlation with financial performance. The research of [27] discovered a good correlation between the intensity of planning and the financial and also non-financial performance variables. Its scores indicate that the organization possesses efficient strategic planning procedure processes that are effectively managed and implemented by organizational management. Furthermore, study findings from [28] confirm that firms who have embraced a planning process likely to have superior financial performance. Hence, the professional firm should adopt planning control methods to enhance corporate performance. Based on the information above, the hypothesis in this study is as follows:

H2: planning controls have a significant influence on financial performance

2.3 The relationship between cybernetic control and financial performance

Cybernetic control is a mechanism that examines enrollment and performance, compares the actual results to the standard, and provides feedback regarding deviations [2], [29]. Vancouver (1996) assert about the theory of cybernetic control, for the company to adjust and thrive in its ecosystem, the makers of decision must obtain timely key performance indicator feedback to detect unanticipated aberration, take corrective action, and monitor system reactions [31]. A cybernetic structure's central component comprises four subsystems, which are connected via feedback and feed-forward loops. These subsystems include strategy, execution, assessment, and incentive evaluation [32], [33]. [34] has presented the most thorough and insightful examination of how cybernetics may be used in a budget management system. It identifies three distinct categories of controls: cybernetic, non-cybernetic, and planning. The first relates to behavior taught in response to an encouragement, as well as an adverse difference in a system of budgetary control. The second involves various controls, as well as the choice to examine an adverse difference, unpredictability avoidance, decentralized structure of the company, in addition to tasks such as timetabling, auditing, and a reward and punishment. The third includes more independent behavior and defines the prerequisites for the operation of cybernetic control is performed [32].

Depending on its use inside an organization, a cybernetic system may be either an information and a control system. A cybernetic system would be information and decision-support system if managers noticed unacceptable variations and corrected their underlying behavior or activity (such as in a manufacturing process) that caused the variance. The connection of behavior to objectives and the establishment of responsibility for distinctions in performance transform a cybernetic system from a decision-supporting information system to an MCS [16]. In addition, Cybernetic Theory is an enforcement and assessment, where the deployment of the ERP system offers managers a practical option for enhancing organizational capabilities and firm performance. In addition, the contribution made to managers by undertaking ERP systems may furnish management with good options for developing organizational capabilities, allowing them to surmount issues dealt with by the organization by giving appropriate, punctual information and departmental incorporation in organization decision-making. Therefore, organizational skills in using its resources influence operational and financial capacities, enhancing the corporate's profitability and performance [35]. Thus, the proposed hypothesis is as follows:

H3: cybernetic controls have a significant influence on financial performance

2.4 The relationship between rewards and compensation control and financial performance

The significance of compensation systems in affecting organizational performance is crucial. In order to provide high-quality services, service sectors rely heavily on human labor. Human resource methods that facilitate the recruitment and storage of quality personnel are, thus, the importance of strategic. Accurately patterned compensation systems incentivize performance, aid in attracting and retaining workers, and are fundamental to every employer-employee relationship [36]–[38]. Besides, reward control pertains to the distribution and assignment of incentives and benefits to a specific individual. They correspond to the purpose of management and control and might develop a stronger orientation toward predetermined objectives [39]. Hong et al. (2016) argue that compensation related to the results of corporate social performance may come from companies with more shareholder-friendly corporate governance. A well-organized reward system will inspire motivation and energy in one's workforce that recognizes their achievements. An organization's reward system will affect the attitude and conduct of workers toward their jobs if the awards suit their necessity and assist them in achieving their objectives. When workers wish for rewards, they alter their behavior to attain the low extent of performance demanded by the firm [41]. There are both intrinsic and external benefits. Intrinsic rewards derive from rewards essential to the job that the person enjoys as a consequence of finishing the project or reaching its goals. In comparison, extrinsic rewards include those external to the job objective, such as income, working conditions, perquisite, safety, preferment employment contract, work surroundings, and working conditions. These tangible advantages are frequently set at the corporate extent and probably beyond the responsibility of managers. On the other hand, intrinsic reward refers to psychological rewards and the opportunity to utilize one's abilities, a sense of accomplishment and achievement, flatter, positive recognition, and being treated with kindness and deliberation [42]. Then, we offer hypotheses in the study are:

H4: rewards and compensation controls have a significant influence on financial performance

2.5 The relationship between administrative control and financial performance

Administrative control responsibilities pertain to the organizational structure and governance system. Control duties encompass administrative concerns such as the design of the organizational structure, the assignment of responsibilities, and the specification of governance procedures. In the suggested new dimensions, administrative control encompasses the vision/mission task, organizational structure, governance system and boards, and the MCS change process [43]. According to [16], administrative control consists of three components, namely organizational structure and design, governance structure, and policies and procedures. In contrast, the framework neglects other vital administrative controls, such as the vision, mission, code of conduct, and governance structure. Moreover, the approach did not pay sufficient attention to the influence of social contexts on the design and implementation of MCS, notably the informal control techniques, which are crucial in the various social contexts [43], [44].

Several previous studies explain that administrative control components are mission and vision, organizational structure, governance structure, and policies and procedures that affect financial performance [45]–[49]. In the findings of [45], the mission and vision dimensions significantly impact financial performance. This is because the mission and vision can highlight the values and reliances of an organization, which can explain the desired future state and possible or long-term goals of a company. It serves as the backdrop for the organization's goals and strategies [45], [46]. Then, in the study of Ndwiga (2014) reveal that organization structure significantly influence on financial performance. Moreover, there is evidence that each of the three governance structures—board diversity, board size, and ownership structures—has a statistically significant impact on financial performance [48]. Meanwhile, policies and procedures are the basis of internal control adopted by an entity to ensure that company transactions handle appropriately to prevent wastage, theft, and misuse of

organizational resources that have implications for the company's expected financial performance [49]. Therefore, the proposed hypothesis is as follows:
H5: administrative controls have a significant influence on financial performance

2.6 The relationship between online consumer review, financial performance, and its moderation role

The average score helps construct a ranking that regards as one of the most influential factors in information adoption. Since the dynamics of customer evaluations have a direct effect on product sales, they can considerably enhance online restaurant sales and reduce the risk associated with online transactions. Concerning star ratings, prospective customers increasingly view online customer ratings as an indication of quality, which eventually plays a significant part in enhancing the organization's financial performance [8]. [10] research demonstrates a positive association between Online Consumer Reviews and financial performance throughout European nations and a varied relationship between the two variables. Restaurants are becoming aware of this phenomenon's ramifications since it could provide solutions for long-term economic development. The findings of [4] indicate that giving timely and detailed responses improves tomorrow financial success, whereas offering responses by practitioners and responses that merely repeat subjects from the online evaluation decreases tomorrow financial performance. In addition, review rating and volume attenuate the effects of management interventions. When the average review rating rises, more and longer management comments should supply. As the number of reviews increases, the benefits of quick and extensive responses diminish. The outcomes of this study offer new implications for controlling reactions to internet reviews to improve financial performance. Based on the description above, the hypotheses in this study are as follows:

H6: Online consumer reviews have a significant influence on financial performance

H7-H11: Online consumer reviews have moderated the relationship between the package of MCS and financial performance

Based on the previous description, the following hypothetical framework model describes the relationship between one variable and another (Figure. 1).

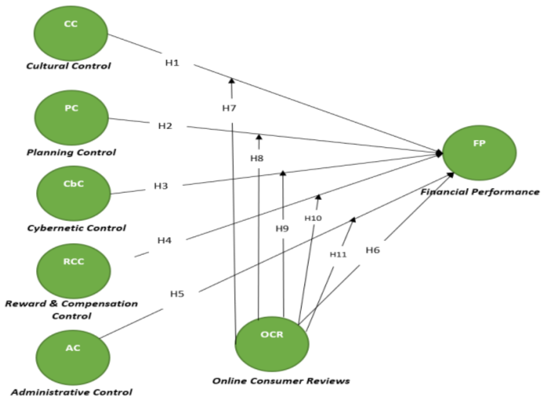

Fig. 1. Framework model

3 Methodology

In all types of study, research technique is crucial for examining the research objectives. Researchers gave this section more consideration because it determines the objective of any form of research. In order to achieve research objectives, it is necessary to utilize proper analysis approaches and seek to answer both theoretical and practical difficulties. To determine the current study's nature, objectives, and research problem, we employed a quantitative approach and cross-sectional design to gather data via a questionnaire.

3.1 Measurement of variable

This research framework consists of seven components. Each concept is evaluated using a variety of things. Some past research-adapted pieces of constructs. Notably, each question is estimated using a 5-point Likert scale ranging from strongly agree (5) to disagree strongly (1). Cultural controls have three items and were adapted from [16]; planning controls have three items and were adapted from [22]; cybernetic controls have eight; rewards and compensation controls have six items; administrative controls have nine items and were adapted from [2]; online consumer review has two items, and financial performance has four items and was adapted from [10].

3.2 Population and sample

The population in this study are owners of e-commerce-based food and beverage companies that partner with GoFood. Based on available data in 2022, it is known that food delivery services from Indonesia are collaborating with more than 125,000 restaurants in various cities in Indonesia that have officially become GoFood Partners. The reason for using food and beverage companies on GoFood is because, based on research by Nielsen Singapore reported at https:www.gojek.com, 84% of individuals who utilize several food-delivery applications consider GoFood to offer Indonesia's premier food delivery service. Much higher than the industry average (39%). In addition, the e-commerce-based food delivery service industry has implemented online reviews for its consumers.

In the context of this study, the owner of a food delivery service company that uses the GoFood application in Banten Province will be used as the unit of analysis. The sample selection method used in this study is a method called purposive sampling. This choice was made on the basis of the consideration that data from the business unit managers of the company was not available. Purposive sampling is used in this study because it ensures that the researcher will actually obtain the required information from the appropriate object. the sample in this study amounted to 400 people. However, only 381 samples were returned for analysis.

4 Result and Findings

4.1 Validity and reliability

The indicator's validity was assessed through the convergent technique and expressed as the external loading factor value. The loading factor value range of 0.50 to 0.60 was still regarded adequate for exploratory investigations, which are the early phases of scale development. The outer loading value of each indicator in this study varied between 0.65 and 0.98, meeting the convergent validity criteria (Table 1). According to the requirements, the HTMT ratio for constructing the discriminant validity model must be less than 0.90.

Next, the discriminant validity of a variable was evaluated by comparing the extracted square root coefficient of variance (AVE) from each latent factor to the correlation coefficient between the other elements in the model. The proposed AVE value was much more than 0.5. The constructs addressed by the indicators in this investigation exhibited discriminant validity of more than 0.50 [50]. In the last phase, composite reliability is utilized to evaluate the value of variable indicators. When the composite reliability and Cronbach's alpha were above 0.70, the results were considered reliable [51]. (Table 2).

Table 1. Factor loading and cross loading

Variable	Item	AC	CC	CbC	FP	OCR	PC	RCC
Administrative control	AC1	0.678	0.029	0.054	0.435	0.457	0.062	0.666
	AC2	0.796	0.067	0.165	0.587	0.560	0.139	0.665
	AC3	0.756	0.084	0.214	0.492	0.474	0.230	0.645
	AC4	0.814	0.141	0.205	0.523	0.632	0.199	0.525
	AC5	0.848	0.188	0.250	0.514	0.744	0.253	0.476
	AC6	0.754	0.163	0.215	0.479	0.692	0.166	0.541
	AC7	0.789	0.310	0.268	0.628	0.692	0.341	0.481
	AC8	0.841	0.298	0.331	0.673	0.810	0.401	0.427
	AC9	0.813	0.272	0.321	0.555	0.708	0.351	0.376
Cultural control	CC1	0.152	0.923	0.765	0.095	0.218	0.777	0.269
	CC2	0.154	0.917	0.761	0.088	0.218	0.773	0.269
	CC3	0.266	0.946	0.777	0.217	0.329	0.899	0.437
Cybernetic control	CbC1	0.277	0.749	0.885	0.194	0.304	0.879	0.378
	CbC2	0.293	0.640	0.879	0.179	0.396	0.732	0.600
	CbC3	0.177	0.668	0.893	0.088	0.257	0.780	0.489
	CbC4	0.235	0.804	0.849	0.169	0.267	0.801	0.412
Financial performance	FP1	0.721	0.207	0.215	0.938	0.662	0.270	0.482
	FP2	0.604	0.125	0.150	0.936	0.561	0.184	0.412
	FP3	0.691	0.174	0.208	0.959	0.694	0.219	0.537
	FP4	0.616	0.135	0.150	0.959	0.610	0.165	0.516
Online consumer reviews	OCR1	0.749	0.281	0.319	0.639	0.933	0.327	0.467
	OCR2	0.777	0.272	0.348	0.604	0.924	0.271	0.553
Planning control	PC1	0.268	0.945	0.781	0.216	0.333	0.904	0.438
	PC2	0.287	0.667	0.770	0.185	0.209	0.860	0.382
	PC3	0.278	0.754	0.884	0.187	0.306	0.883	0.379
Reward and	RCC1	0.295	0.640	0.878	0.177	0.393	0.731	0.601

compensation control								
	RCC2	0.179	0.668	0.891	0.092	0.259	0.781	0.487
	RCC3	0.233	0.804	0.850	0.166	0.266	0.800	0.414
	RCC4	0.292	0.634	0.875	0.173	0.392	0.726	0.600
	RCC5	0.537	0.019	0.031	0.436	0.434	-0.005	0.796
	RCC6	0.661	0.017	0.107	0.544	0.413	0.103	0.843

Table 2. Construct reliability and validity test

Variable	**Cronbach's Alpha**	**rho_A**	**Composite Reliability**	**Average Variance Extracted (AVE)**
Administrative Control	0.924	0.930	0.937	0.623
Cultural Control	0.935	1.293	0.950	0.863
Cybernetic Control	0.901	0.924	0.930	0.769
Financial Performance	0.963	0.967	0.973	0.899
Online Consumer Reviews	0.840	0.842	0.926	0.862
Planning Control	0.858	0.865	0.913	0.779
Reward and Compensation Control	0.805	0.864	0.799	0.412
Moderating Effect 1=CC*OCR	1.000	1.000	1.000	1.000
Moderating Effect 2=PC*OCR	1.000	1.000	1.000	1.000
Moderating Effect 3=CbC*OCR	1.000	1.000	1.000	1.000
Moderating Effect 4=RCC*OCR	1.000	1.000	1.000	1.000
Moderating Effect 5=AC*OCR	1.000	1.000	1.000	1.000

The composite reliability calculation produced a range of 0.913 to 1.000 (>0.70), showing that the construct's indicators were reliable. Cronbach's alpha values ranged from 0.805 to 1.000 (>0.70), indicating that the indicators were dependable and declared error-free [52].

4.2 Testing research hypothesis

The results of the hypotheses testing are shown in table 3. they exhibited that cultural control and planning control had no significant and positive influence on financial performance (*p values*<1.96), but cybernetic, reward and compensation, administrative control, and online consumer reviews had a significant and positive effect on financial performance (*p values*>1.96). Furthermore, the result of moderating testing shows that online consumer reviews only moderate the relationship between administrative control and financial performance (*p value*=2.571>1.96). Therefore, online consumer reviews not moderate the relationship between cultural, planning control, cybernetic, reward, and compensation on financial performance (*p values*<1.96). Figure 2 indicates the results of the outer model, and figure 3 shows the inner model done with the smart pls software.

Table 3. Path coefficient

Hypothesis	Path	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Description
H1	Cultural Control -> Financial Performance	-0.055	0.635	0.526	Rejected
H2	Planning Control -> Financial Performance	0.287	1.804	0.072	Rejected
H3	Cybernetic Control -> Financial Performance	0.351	2.879	0.004	Accepted
H4	Reward and Compensation Control -> Financial Performance	0.205	2.770	0.006	Accepted
H5	Administrative Control -> Financial Performance	0.344	3.865	0.000	Accepted
H6	Online Consumer Reviews -> Financial Performance	0.380	5.528	0.000	Accepted
H7	Moderating Effect 1=CC*OCR -> Financial Performance	0.158	1.654	0.099	Rejected
H8	Moderating Effect 2=PC*OCR -> Financial Performance	-0.068	0.498	0.619	Rejected
H9	Moderating Effect 3=CbC*OCR -> Financial Performance	-0.143	1.277	0.202	Rejected
H10	Moderating Effect 4=RCC*OCR -> Financial Performance	0.007	0.094	0.925	Rejected
H11	Moderating Effect 5=AC*OCR -> Financial Performance	0.159	2.571	0.010	Accepted

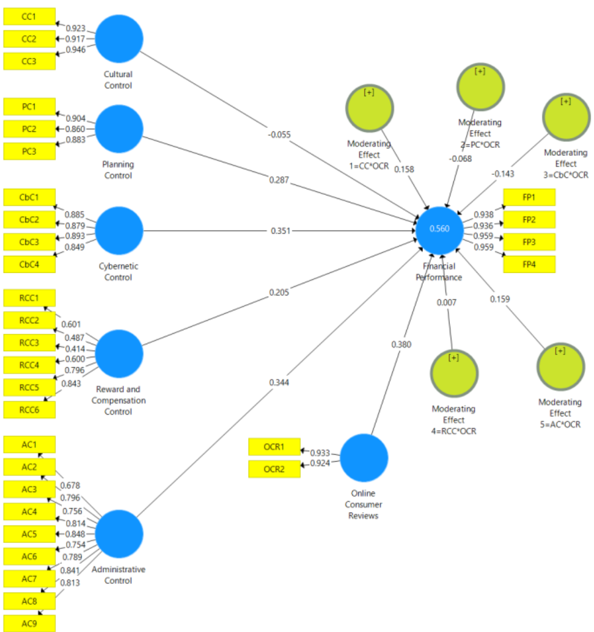

Fig. 2. Measurement model

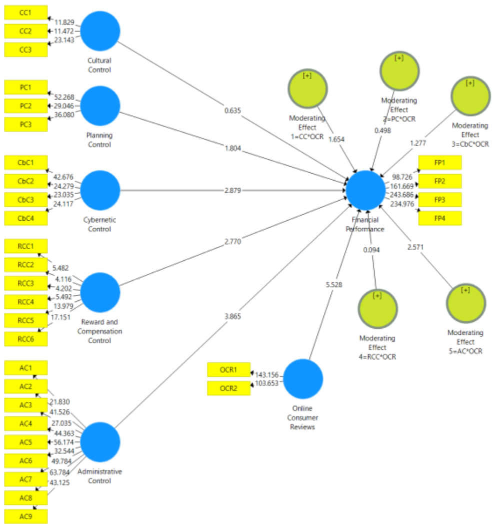

Fig. 3. Analysis model

5 Discussion and Conclusion

5.1 The relationship between cultural control and financial performance

Rejected hypothesis 1 can explain that this is the opposite that the previous research obtained these findings by concentrating on two conceptual contributions and one methodological one. It differentiated culture content from strength and identified two components of culture strength: the degree of unanimity among members regarding a framework of cultural conventions and the coerce or intensity with which a specific standard is held. It examined these three culture components collectively to demonstrate that, within the framework of a culture, a strong emphasis on an adaptation norm in which the material encourages behavioral variety enables an organization to achieve financial success in a dynamic industry. This strategy enhances earlier studies in two directions. First, in contrast to study that only evaluates one or two cultural qualities that are assumed to be robuster or more meaningful than other values or analysis that examines norm power without describing its substance, we examined the intensity of the adaptability norm. We also assessed members' consensus over the presentation of an entire set of cultural norms, creating our culture opinion measure comparable to that employed in personality research, in which the "whole person" is evaluated in terms of the interpretive structure of their qualities. Thus, it is clear that cultural control in the company can improve its financial performance. The study revealed two substantial impacts upon redefining the strength of culture in terms of cultural consensus and norm intensity, with cultural consensus influencing net income and adaption intensity influencing income. Our contribution, however, reveals that the degree of adaptation systematically affects the relationship between cultural control and financial performance. Notably, our objective is not to evaluate changes in financial performance due to cultural differences but to build the connection between cultural control and financial success. In other words, because all of the companies in our sample operate in dynamic industries, the potential for confusion between cultural aspects and performance is more significant than in a selection of enterprises from more and less developing sectors.

5.2 The relationship between planning control and financial performance

The study's second hypothesis (H2) was not to investigate the relationship between planning control and financial performance in the Food & Beverage division of GoFood Company, Banten Province. Based on the study's findings, the association between planning control and financial performance in Food & Beverage at GoFood Company was reasonable. The conclusions on the relationship between planning control and financial performance are consistent with the work of [27]. In addition, the findings of this study indicating that planning control has a beneficial impact on financial performance are comparable to those of a survey conducted by [22]. This study's findings demonstrated a correlation between planning control and financial performance. In addition, the results of this study corroborate those of [28], who found a positive correlation between planning control and the performance of SMMEs and conventional banks, respectively.

5.3 The relationship between cybernetic control and financial performance

The Third Hypothesis (H3) testing findings demonstrated that cybernetic control had a statistically significant impact on the company's financial performance. It emphasizes that installing an ERP system for the firm could boost its profitability and efficiency and optimize earnings from the organization's assets, investments, and resources associated with the cybernetic control enforcement. These data validate the RBV idea that the core resources of an organization influence its competitive advantage. According to [53], the RBV theory views the organization as a collection of firm resources and strengths. RBV theory focuses on a company's capacity to preserve a combination of assets that rivals cannot have or build similarly. The successful deployment of cybernetic control in businesses provides advantages for planning and decision-making and can enhance the business's financial performance. Comparing companies that implemented cybernetic control to those that did not, [31] found positive and statistically significant effects on financial performance when evaluating the success of businesses that embraced cybernetic control to those that did not. Similar results were reached by [32] on the impact of cybernetic control on the enhancement of business performance. Following [35], the results indicated that the deployment of cybernetic control might aid in managing firm resources and generating substantial profits. Therefore, establishing cybernetic control is essential for enhancing firm performance, particularly in industrial companies whose operations transform raw materials into finished products. The intricacy of manufacturing company processes necessitates a system that unifies one department.

5.4 The relationship between reward and compensation control and financial performance

Accepted hypothesis 4 can explain that the results of the hypothesis indicate that employees place a high value on the various benefits provided by their companies. Therefore, when this prize is not awarded, employees communicate their discontent through poor performance and a lack of dedication. It is crucial that corporations consider the needs and emotions of their staff and not merely rely on them to maintain industrial peace because "happy workers are productive workers," as the saying goes. After highlighting the relevance of good compensation policies on employees' productivity and the numerous rewards that might motivate people to perform better on the job, this article can be viewed as a call to action for employers to apply them. Appropriate incentive systems that motivate staff to be more focused and increase their performance might have repercussions for the organization's financial success.

5.5 The relationship between administrative control and financial performance

H5 accepted. This finding may help to explain why administrative control is a method for aligning the interests of diverse stakeholders and creating formal linkages between various management divisions and agencies, stance units, and how to separate divisions correlate their managerial responsibilities. Therefore, administrative control can potentially encourage an increase in the organization's performance in terms of its financial governance.

5.6 The relationship between online consumer reviews and financial performance and its moderation role

H6 accepted. This hypothesis examined the impact of OCRs on many advanced indicators of company financial performance using an empirical methodology. The results indicate that restaurant chains having a high value of OCRs in their facilities will likewise have higher levels of profitability. Using a sample of businesses in the food and beverage industry in Banten Province, Indonesia, this study demonstrated that the positive impact of OCRs on the financial performance of businesses is a global phenomenon that also influences the financial performance of corporations in Indonesia. Similarly, the findings of this study provide a foundation for identifying new determinants of competitive advantage, which can then be leveraged to enhance performance. Restaurants should be aware of this trend, as OCRs are attracting consumers' attention to mitigate the absence of information surrounding a gourmet experience. The combination of an online presence and effective management of the dining experience would encourage consumers to voice their opinions on the food and beverage business, attracting new customers and enhancing the company's performance. Therefore, the food and beverage business cannot disregard OCRs as an indicator of customer satisfaction because they influence their online reputation and the effects such a reputation can have on their corporate financial performance.

H11, accepted. It can confirm that the food and beverage industry at Gofood is forced to rethink its strategies and transfer the focus of top management to online consumer evaluations due to the positive administrative controls and the moderating influence of online consumer reviews on financial performance. Reviews left by customers on an organization's website are valuable commodities that can significantly improve the organization's financial performance. In the current investigation, we incorporate company resources with the five components of MCS as a package and use online customer feedback to provide a more in-depth explanation of the connection between the two. The top management of a firm is required to read evaluations left by customers on internet platforms before analyzing the company's financial performance. But online consumer reviews not moderate cultural, planning, rewards and compensation control, so it can be deduced that the hypothesis 7-10 is rejected.

6 Implication and limitation

6.1. Theoretical implication

Prior studies did not address the mediating effect of online consumer reviews when analyzing the influence of MCS as a package on financial performance; this is a crucial theoretical advance provided by the current study. By combining all of these factors into a single model, the present study could answer questions regarding future research on these variables. In addition, the current study uses online consumer reviews as a moderating variable to explain the association between MCS as a package and organizational performance. It examines a theoretical contribution to organizational effectiveness. This study is a first-of-its-kind investigation into the effect of MCS as a package on financial performance using online consumer reviews. It is the first study to empirically assess the association between MCS as a package and financial performance using online consumer reviews as moderators.

6.2. Practical implication

This study's findings have several practical ramifications for top management organizations. The study demonstrated that certain indicators have a significant impact on financial performance. As an illustration, online consumer reviews (as moderators) have a substantial and favorable impact on financial performance. The current study suggests that top management should not only focus on online consumer reviews but also on the MCS package since the organization requires both. Therefore, the findings of this paper shift the burden for incorporating both intrinsic and extrinsic rewards within businesses on the organization's upper management. Various organizations have begun to emphasize both forms of awards in recent years. For instance, Alphabet Inc., Facebook Inc., and Amazon Inc. provide compensation to their employees.

In addition, the positive administrative controls coupled with the moderating effect of online consumer reviews on financial performance induces the sector to rethink its plans and shift top management's focus to online consumer evaluations. An organization's online consumer reviews are a valuable asset that substantially benefits its financial performance. In the current study, we integrate organizational resources with five parts of MCS as a package with the use of online consumer reviews in order to better explain this relationship. The findings demonstrated that our findings well support the resource orchestration theory. In order to evaluate a company's financial performance, top management must check online user reviews.

6.3. Limitation and suggestion

Similar to previous research on similar variables, the current study has several limitations that must consider in future research. First, this research was conducted in Indonesia, a developing nation, and the food and beverage delivery business. In the future, examining these characteristics in other nations will be necessary. Second, this study used a limited sample size, which must increase in future research. Thirdly, the current study used MCS as a package to measure financial performance, with online consumer reviews serving as a moderating variable. There is a need to examine the relationship between MCS as a package and financial performance in developing and developed countries utilizing resource-based perspective theory with organizational commitment as a moderating element.

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