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Adapting management control systems to hybrid work: evidence from Nigerian consulting firms

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Abstract
Purpose: This study examines the effectiveness of Management Control Systems (MCS) implementation in hybrid work environments of consulting firms in Lagos and Abuja, Nigeria. There are prior studies which researched into MCS in traditional work settings, but limited evidence exists on their adaptability to hybrid arrangements.
Methodology: The study used a quantitative research design to address the gap. Data was collected through structured questionnaires administered to 300 employees and managers across consulting firms in Lagos and Abuja. Subsequently, multiple regression analysis was employed to test the relationship between MCS and hybrid work management outcomes.
Results and conclusion: The findings revealed that MCS implementation significantly enhances productivity, accountability, and organisational cohesion in hybrid work settings. The critical determinants of implementation effectiveness that were identified are system flexibility, performance monitoring capability, and cultural enforcement mechanisms.
Implication of findings: Owing to the persistence of communication gaps and collaboration challenges between remote and on-site employees, there is the need for improved digital integration and leadership coordination. The study contributes to management accounting literature by extending MCS theory into hybrid organisational contexts. It offers practical implications for consulting firms seeking to optimize control mechanisms in flexible work environments. These results highlight the need for adaptive technological integrated control systems to sustain performance and organisational resilience in evolving work structures.

Keywords: Management control systems, Hybrid work, Consulting firms, Organisational cohesion, Performance management.

1. Introduction

The hybrid work model combines remote and in-office work arrangements and has evolved from a temporary response to the COVID-19 pandemic into a structural shift in organisational design (Alkoud & Qatamin, 2023). This transition presents significant managerial implications for consulting firms where coordination, knowledge integration, and client responsiveness are central to value creation. Studies have found that traditional management control systems (MCS) that were originally designed for physically co-located work environments, now operate within dispersed, technology-mediated settings that challenge established mechanisms of supervision, coordination, and performance evaluation (Sailer et al. 2023; Delfino & Van Der Kolk, 2021).

Ngundi and Namada, (2023), examined MCS in conventional organisational contexts and linked effective control systems to improved organisational performance. However, there are limited empirical evidence that address how these systems adapt to hybrid work structures, mainly within consulting firms operating in emerging economies. Studies by Urbaniec et al. (2022) as well as Naqshbandi et al. (2023) established that hybrid arrangements introduce coordination complexity, communication fragmentation, and altered employee expectations regarding flexibility and autonomy. These dynamics raise critical questions about the continued effectiveness of traditional control mechanisms. Additionally, there is the question of the extent to which digital integration, cultural reinforcement, and performance monitoring systems can sustain accountability and productivity.

According to Mazzei et al. (2023), the remote work model creates social isolation for staff of consulting firms which reduces knowledge transfer and teamwork. Bangura (2023) also, states that the operational efficiency of a business suffers when its remote workers and in-office employees experience communication breakdowns. Regardless, studies state that the hybrid work model enables organizations to attract more candidates while their employees experience higher job satisfaction and their companies become more adaptable through digital solutions (Dove et al., 2023; John et al. 2024). Therefore, the main challenge for managers is in finding the right balance between workers flexibility and maintaining operational control while also achieving their performance targets and organizational goals.

In management accounting research, the mechanisms organizations used to align employee behaviour with organisational objectives are MCS. This is done through performance measurements, budgeting, monitoring, and cultural controls. A study by Lindstrom (2024) concludes that the direct supervision models of traditional systems must evolve when used in hybrid environments. The evolution should be beyond traditional direct supervision toward monitoring through technology, interactive control processes, and adaptive performance metrics. Real-time performance tracking of enterprise systems and digital platforms increases through their development into performance tracking systems. But their success relies on how leaders engage with their systems and how deeply their organizational culture accepts them (Hammouch, 2024; Eng & Champoux-Larsson, 2024).

This study specifically examines the challenges associated with effective MCS implementation in hybrid settings, the strategies adopted to address these challenges, and the extent to which MCS enhances performance outcomes in consulting firms operating hybrid models. By providing empirical evidence from Nigerian consulting firms, the study contributes to management accounting literature by extending MCS theory into hybrid organisational contexts and offering practical insights into control system adaptation in flexible work environments.

2. Literature review

Management control systems (MCS) align organisational activities with strategic objectives through performance measurement, monitoring, budgeting, and cultural controls. Management control systems involve strategic planning, risk mitigation, monitoring, and performance measurement. Prior Nigerian evidence has shown that risk management systems significantly affect organizational outcomes (Adedipe & Adegbite, 2026), while digital security controls improve fraud prevention and accountability mechanisms (Adedipe, 2026). In consulting firms operating in knowledge-intensive and competitive environments, MCS support coordination, accountability, and service quality (Hammouch, 2024). However, the rise of hybrid work arrangements combining remote and in-office work has altered the contextual conditions under which these systems operate, challenging traditional control mechanisms.

Hybrid work reduces direct supervision, reshapes communication flows, and increases employee autonomy. Empirical evidence shows that the absence of face-to-face oversight weakens behaviour-based control mechanisms unless replaced by technology-enabled monitoring and outcome-based performance measures (Delfino & Van Der Kolk, 2021; Eng & Champoux-Larsson, 2024). Communication barriers further complicated implementation. Although digital platforms enable collaboration, they may generate information overload, misinterpretation, and delayed feedback, particularly in client-facing consulting contexts (Peprah, 2023; Lindstrom, 2024). These changes necessitate a shift from process-oriented supervision toward digitally mediated, result-focused control systems.

Organisational cohesion presents an additional challenge. Consulting firms traditionally rely on strong cultural integration and collaborative knowledge exchange. Hybrid work can weaken informal interactions that reinforce shared norms and strategic alignment (Eng & Champoux-

Larsson, 2024; Selvi & Madhavkumar, 2023). Consequently, effective MCS in hybrid environments must extend beyond financial metrics to incorporate interactive and cultural controls capable of sustaining engagement and unity across dispersed teams.

In response to these challenges, consulting firms have adopted several adaptive strategies. Technological integration has become central to MCS effectiveness. Enterprise systems, digital management platforms, and real-time analytics tools enable performance tracking and coordination across remote and in-office teams (Leeman et al., 2022; Hammouch, 2024; Rahmatullah et al. 2024). However, overreliance on surveillance technologies may undermine trust, suggesting that balanced implementation is essential (Pianese et al. 2022).

Flexible, outcome-based performance management systems have also gained prominence. Evaluating employees on measurable results rather than observable processes enhances accountability in remote contexts (Ramirez et al. 2020). Additionally, employee experience platforms help monitor engagement and well-being, factors increasingly associated with sustained productivity in hybrid environments (John et al., 2024; Jaiswal & Prabhakaran, 2023). Managerial engagement further strengthens system effectiveness, as proactive communication and stakeholder involvement increase system acceptance and alignment (Brooks et al., 2022; Kamasak, 2022; Mabaso et al., 2021).

Beyond mitigating risks, hybrid work presents strategic opportunities. Enhanced work-life balance improves employee satisfaction and retention (Gintova, 2024). Broader talent access fosters inclusivity and innovation (Ma et al., 2023). Flexible organisational structures improve agility and responsiveness (Kaur & Mandal, 2023). Reduced commuting and physical infrastructure demand support sustainability objectives and align control systems with corporate social responsibility goals (Graf et al., 2020). These developments indicate that hybrid work, when effectively managed, can strengthen organisational performance rather than diminish it. Thus, the theoretical foundation for analysing these dynamics is Contingency Theory of Management Control. Contingency theory posits that no single control system is universally optimal; effectiveness depends on alignment with contextual variables such as environmental uncertainty, technological infrastructure, organisational structure, and strategic orientation. Hybrid work intensity and digital integration therefore represent key contingencies shaping MCS design (Iqbal et al. 2021; Hammouch, 2024). Under this framework, control systems must adapt to environmental complexity by balancing flexibility with accountability mechanisms.

Although prior studies examine remote work outcomes, digital tools, and performance management independently, limited research integrates these elements within a contingency perspective to assess overall MCS effectiveness in hybrid consulting firms, particularly in emerging economies. This gap underscores the need for empirical investigation into whether adapted MCS significantly enhanced productivity, accountability, communication quality, employee engagement, and organisational cohesion in hybrid settings.

Underpinned by Donaldson (2001) contingency theory and existing empirical evidence, this study conceptualizes hybrid work challenges, adaptive strategies, and contextual opportunities as interacting factors influencing the effectiveness of MCS. When appropriately aligned with hybrid contingencies, MCS are expected to positively influence organisational performance outcomes. This theoretical and empirical synthesis provides the basis for testing whether Management Control Systems significantly affect the effective management of hybrid work in consulting firms.

Despite growing scholarly interest in remote work, empirical studies examining the effectiveness of MCS in hybrid consulting firms remain limited, particularly within the Nigerian context. This study addresses this gap by investigating how MCS function in hybrid environments and whether they

significantly enhance productivity, accountability, and organisational cohesion. Accordingly, the study tests the following hypothesis:

H1: Management control systems do not play a significant role in effectively managing remote work in consulting firms.

3. Methodology

This study adopts a positivist paradigm and employs a quantitative approach. Through a survey with structured questionnaires designed and tested for the study, data were collected from international consulting firms located in Lagos and Abuja, Nigeria. The population was identified through a systematic review of reputable online directories of registered consulting firms, including BusinessList Nigeria, GoodFirms, Lusha, Nigerian Queries, Jarushub, and Consulting Case 101. From these sources, a list of thirty (30) internationally affiliated and nationally recognised consulting firms was purposively sampled. The selection of these firms is justified by their dominance within the Nigerian consulting sector and their capacity to provide valuable insights into MCS practices. As industry leaders, they are well positioned to reflect both best practices and the innovative approaches employed in adapting to hybrid work environments. This rationale is supported by Oyewo et al. (2020), who found that internationally affiliated consulting firms are more likely to adopt advanced management innovations.

The sample size aligns with research that stresses the need for extensive data from various levels within organisations to accurately reflect MCS operations (Bhatt & Vakkayil 2023). A survey method was employed to capture perceptions of MCS implementation, challenges, strategies, effective employee management and opportunities in hybrid work environments. Ten (10) questionnaires distributed to each firm; a total of 300 respondents participated in the study. Instrument validity was established through expert review and alignment with study constructs, while reliability was assessed using Cronbach's alpha, with 0.70 adopted as the minimum acceptable threshold for internal consistency (Warne et al., 2012).

The study operationalises effective MCS implementation as the dependent variable, measured through respondents' evaluations of how well control systems support productivity, accountability, communication facilitation, performance accuracy, adaptability. Independent variables include: challenges associated with MCS implementation, strategies adopted to mitigate these challenges, management of employes; and opportunities arising from hybrid work.

Table 1
Measurement of Variables

Construct	Dimensions Measured	Source
MCS Implementation (DV)	Goal Alignment, Performance tracking, decision making support and adaptability	Wojtkowiak, 2023 & Ng et al. 2022
Key Challenges (IV)	Communication barriers, issues with team unity, technology limitations, resistance to change	Alkoud & Qatamin, 2023 & Gintova 2024
Strategies Employed (IV)	Digital tools integration, technology improvements, better communication, training programs	Rahmatullah et al. (2024) & Ngundi & Namada (2023)

MCS Managing Employees (IV)	Productivity support, Communication quality, leadership support, flexible performance metrics, employee engagement	Kowalski & Slebarska, 2022 and Naqshbandi et. al. (2023)
Opportunities (IV)	Work-life balance, inclusivity, flexibility, talent expansion, employee satisfaction	Eng et al. (2024) & Peprah (2023)

Data analysis was conducted using descriptive and inferential statistical techniques. Hypothesis testing was performed using multiple regression analysis to estimate the influence of implementation challenges, adaptive strategies, and hybrid-work opportunities on MCS effectiveness. Prior to regression estimation, reliability testing and diagnostic procedures were conducted. Normality and linearity assumptions were examined, multicollinearity was assessed using the Variance Inflation Factor (VIF), and heteroscedasticity diagnostics were performed to ensure robustness of estimates.

The regression model is written as:

$$Y= \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon \quad (1)$$

In this equation, Y is the dependent variable representing MCS effectiveness. It measures how well MCS supports functions like decision-making, communication, and performance tracking in a hybrid work environment, with higher values indicating better effectiveness.

The independent variables are X_1 for challenges in MCS implementation, X_2 for opportunities from hybrid work, and X_3 for the strategies to overcome challenges. These variables correspond to the main factors found in the study, shedding light on their collective and individual impacts on MCS outcomes. The model also includes β_0, the intercept, reflecting the baseline effectiveness of MCS when all independent variables equal zero, and (β_1, β_2, and β_3), which indicate the effects of the independent variables on (Y). The error term (ϵ) accounts for any variation in MCS effectiveness that isn't explained by the model.

Although the study follows rigorous methodological procedures, certain limitations are acknowledged. The use of self-reported survey data may introduce response bias and socially desirable answering (Podsakoff et al., 2003; Podsakoff & Organ, 1986). To mitigate this, respondent anonymity was assured and neutral item wording was adopted (Furnham, 1986). While these measures reduce bias, findings should be interpreted with caution regarding generalizability beyond the sampled firms (Creswell & Creswell, 2017).

4. Results and discussion

This section presents the descriptive and inferential statistics. Specifically, the descriptive, collinearity test and the regression result of the dependent variable (effective MCS implementation) and the independent variables (key challenges, strategies employed, MCS managing employees and opportunities). The section follows with an analysis of the variables. The summary of the analysis results obtained are presented in the tables as follows;

Table 2
Descriptive Statistics

Variables	Mean	Std. Deviation	N
MCS Implementation	3.732	1.027	300
Key Challenges	3.178	1.065	300
Strategies Employed	3.549	0.983	300

MCS Managing Employees	3.645	0.937	300
Opportunities	3.728	0.776	300

Source: Field Survey 2026.

Table 2 presents the descriptive statistics for the study variables, including mean scores, standard deviations, and the number of observations (N = 300 for all observations). The results indicate that all variables recorded mean values above 3.0, suggesting a generally positive perception among respondents regarding management control systems (MCS) implementation and related organizational factors. Specifically, MCS implementation recorded a mean score of approx. 3.73 with a standard deviation of 1.03, indicating that respondents generally agreed that management control systems are being implemented within their consulting firms, although the relatively higher standard deviation suggests some variation in responses. Similarly, opportunities had the highest mean score of 3.73 and the lowest standard deviation of 0.78, implying strong agreement among respondents and greater consistency in their perceptions regarding the availability of opportunities that support MCS effectiveness.

MCS Managing Employees also showed a relatively high mean value of 3.65 with a standard deviation of 0.94, indicating that respondents perceived management control systems as playing a significant role in managing employee performance and organizational processes. In addition, strategies employed recorded a mean of 3.5494 and a standard deviation of 0.98354, suggesting that organizations moderately adopt strategic approaches that enhance MCS implementation. However, key challenges had the lowest mean score of 3.1780 with a standard deviation of 1.06507, indicating that while respondents acknowledged the presence of challenges affecting MCS implementation, perceptions varied considerably across respondents, as reflected by the highest dispersion among all variables.

Table 3
Multicollinearity Test

Variables	**Tolerance**	**VIF**
Key Challenges	0.903	1.107
Strategies Employed	0.772	1.295
MCS Managing Employees	0.679	1.472
Opportunities	0.712	1.404

Source: Field Survey 2026

Table 3 presents the multicollinearity test results for the independent variables used in the study, namely key challenges, strategies employed, MCS managing employees, and opportunities. The test was conducted using Tolerance values and Variance Inflation Factor (VIF) to determine whether high correlations exist among the explanatory variables. The results show that all the tolerance values are above the minimum acceptable threshold of 0.10, ranging from 0.903 for key challenges to 0.679 for MCS managing employees. This indicates that each independent variable contributes unique

information to the model and is not excessively explained by the other variables. Similarly, the VIF values for all variables are well below the maximum acceptable limit of 10. Specifically, the VIF values range from 1.472 for MCS managing employees to 1.107 for key challenges. Since all VIF values are far below the critical benchmark, this suggests the absence of serious multicollinearity problems among the predictor variables. These findings therefore confirm that multicollinearity is not a concern in this study, and the independent variables can be included in the regression model without the risk of redundancy or distortion of the estimated coefficients. This enhances the validity and reliability of the regression results and supports the suitability of the model for hypothesis testing.

Table 4
Regression Analysis (Model Summary)

Variables	Coefficients	t-value	Sig.
Constant	0.254	2.047	0.042
Key Challenges	0.036	-4.891	0.001
Strategies Employed	0.042	8.282	0.001
MCS Managing Employees	0.047	8.978	0.001
Opportunities	0.055	4.964	0.001
R^2			0.639
Adj. R^2			0.634
F Statistic			130.287
Prob.			0.001
Durbin Watson			1.878

Source: Field Survey 2026.

The multiple regression results presented in Table 4 indicate that the model is statistically significant and provides a strong explanation of the factors influencing the implementation of Management Control Systems (MCS) in Nigerian consulting firms during the transition to hybrid work. The overall regression model was significant with an f statistic of 130.287 and a p-value of 0.001, implying that the explanatory variables jointly predict MCS implementation. The coefficient of determination R^2 with a value of 0.639 shows that approximately 63.9% of the variation in MCS implementation is explained by key challenges, strategies employed, MCS managing employees, and opportunities. The adjusted R^2 value of 0.634 further confirms the robustness of the model after adjusting for sample size and number of predictors. In addition, the Durbin-Watson statistic of 1.878 suggests the absence of serious autocorrelation among the residuals, indicating that the regression assumptions were reasonably satisfied. Given the statistical significance of the model, the null hypothesis (H_0) is rejected. Management Control Systems significantly contributes to the effective management of remote work in consulting firms.

With respect to the individual predictors, key challenges exerted a significant negative effect on MCS implementation with a t value of - 4.891 and 0.001 significance, suggesting that greater operational, technological, and managerial difficulties associated with hybrid work reduce the effectiveness of implementing management control systems in consulting firms. This finding aligns with Alkoud and Qatamin (2023), Gintova (2024) and Sailer et al. (2023), who found that communication barriers, coordination problems and supervision difficulties reduce organizational effectiveness in hybrid work settings. On the contrary, strategies employed had a significant positive effect with a t value of 8.282 and a 0.001 significance, indicating that firms that adopt structured adaptation strategies, revised procedures, and effective digital coordination mechanisms are more likely to achieve successful MCS implementation during the hybrid transition. The positive influence of strategies

employed is consistent with Chaudhuri et al. (2022) as well as Rahmatullah et al. (2024), who found that structured policies, managerial support and coordinated strategies improve performance in hybrid environments.

Similarly, MCS managing employees recorded the strongest positive influence on implementation with an 8.978 t value and 0.001 significance, implying that employee supervision, performance monitoring, communication, and accountability systems are critical drivers of successful control system adoption in hybrid work environments. The strong positive effect of employee management aligns with the importance of non-financial performance indicators in organizational control systems as documented by Uduak and Osunde (2026). Also, the finding that employee management is the strongest predictor supports Nasqhbandi et al. (2023) and Krehl and Buttgen (2022) who emphasized that leadership, engagement and supervision are central to performance in hybrid workplaces. Opportunities also had a positive and statistically significant effect with a 4.964 t value and 0.001 significance, suggesting that firms that leverage the benefits of hybrid work, such as flexibility, digital innovation, and improved talent access, are better positioned to strengthen their management control systems. This result agrees with Peprah (2023) and Eng et al. (2024), who found that flexibility, improved balance and enhanced engagement make hybrid work beneficial when properly managed. Overall, the findings reveal that while hybrid work presents substantial implementation challenges, Nigerian consulting firms can significantly improve MCS effectiveness through strategic responses, employee-focused controls, and proactive exploitation of emerging opportunities.

The findings of this study reveal that challenges and opportunities significantly influence the implementation of Management Control Systems (MCS) in Nigerian consulting firms during the transition to hybrid work. The strong explanatory power of the regression model indicates that hybrid work dynamics are important determinants of management control effectiveness. This finding is consistent with contingency theory, which argues that organizational control systems must adapt to changing environmental and operational conditions to remain effective (Donaldson, 2001). In the context of hybrid work, and in accordance with Pianese et al., (2022) firms are required to redesign monitoring systems, reporting structures, and communication channels to sustain organizational performance.

The significant negative relationship between Key Challenges and MCS implementation suggests that operational barriers such as inadequate technological infrastructure, communication breakdowns, resistance to change, and coordination difficulties reduce the effectiveness of control systems in consulting firms. In Nigerian consulting firms, where client responsiveness and project deadlines are critical, such challenges may weaken managerial oversight and reduce control efficiency. Contrarily, The positive and significant effect of Strategies Employed indicates that firms adopting deliberate adaptation strategies are more likely to implement effective MCS during the transition to hybrid work. These strategies may include digital workflow systems, revised reporting procedures, clear performance metrics, and structured communication practices. This implies that Nigerian consulting firms can strengthen control effectiveness through proactive managerial responses rather than relying solely on traditional supervision models.

The finding that MCS Managing Employees recorded the strongest positive effect highlights the central role of employee management in hybrid consulting firms. Because consulting organizations depend heavily on knowledge workers, project teams, and client-based deliverables, effective supervision of employee outputs, accountability systems, and performance monitoring are essential. Therefore, management control systems that focus on employee support, communication, and

accountability are likely to be more effective than purely procedural controls. Additionally, the positive influence of Opportunities further suggests that hybrid work can create strategic advantages for consulting firms when properly managed. Opportunities such as increased flexibility, wider access to skilled talent, reduced office costs, and improved employee satisfaction may enhance organizational controls and operational outcomes. Thus, firms that strategically exploit these opportunities may achieve stronger management control outcomes during workplace transformation.

Overall, the study demonstrates that hybrid work is not inherently detrimental to management control systems. Rather, the effectiveness of MCS depends on how well firms mitigate operational challenges while leveraging the opportunities associated with flexible work arrangements. For Nigerian consulting firms, successful implementation of MCS during the transition to hybrid work requires investment in digital infrastructure, employee-focused control mechanisms, adaptive leadership, and strategic redesign of internal processes. These findings contribute to the growing literature on management control in emerging economies, where evidence on hybrid work transitions remains limited.

5. Conclusion

This study concludes that management control systems play a significant and indispensable role in managing hybrid work environments within consulting firms. A well designed MCS enhances productivity, accountability, performance monitoring, and strategic alignment. However, their effectiveness is constrained by communication barriers and challenges in maintaining organisational cohesion. Hybrid work presents both risks and opportunities for consulting firms. By leveraging digital technologies, adopting flexible performance management practices, and strengthening leadership involvement, firms can transform hybrid work into a source of competitive advantage. Continuous adaptation of MCS is essential to ensure their relevance in evolving work environments.

The study contributes to management control literature by extending empirical evidence on MCS effectiveness to hybrid work contexts within consulting firms. Practically, it offers guidance for managers seeking to redesign control systems for flexible work arrangements.

The study is limited by its reliance on self-reported data and its focus on Nigerian consulting firms, which may affect generalizability. Future research could adopt longitudinal designs, comparative cross-industry analyses, and qualitative approaches to deepen understanding of MCS dynamics in hybrid work environments

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Appendix

Reliability Statistics

Cronbach's Alpha	N of Items
.963	5

```
COMPUTE Key_Challenges=MEAN(B1,B2,B3,B4,B5).
EXECUTE.
COMPUTE Strategies_Employed=MEAN(C1,C2,C3,C4,C5,C6).
EXECUTE.
COMPUTE MCS_Managing_Employees=MEAN(D1,D2,D3,D4,D5,D6).
EXECUTE.
COMPUTE Opportunities=MEAN(E1,E2,E3,E4,E5,E6).
EXECUTE.
COMPUTE MCS_Implementation=MEAN(F1,F2,F3,F4,F5).
EXECUTE.
```

Descriptive Statistics

	Mean	Std. Deviation	N
MCS_Implementation	3.7327	1.02797	300
Key_Challenges	3.1780	1.06507	300
Strategies_Employed	3.5494	.98354	300
MCS_Managing_Employees	3.6456	.93733	300
Opportunities	3.7289	.77638	300

Correlations

		MCS_Implementation	Key_Challenges	Strategies_Employed	MCS_Managing_Employees	Opportunities
Pearson Correlation	MCS_Implementation	1.000	-.395	.605	.666	.552
	Key_Challenges	-.395	1.000	-.217	-.291	-.157
	Strategies_Employed	.605	-.217	1.000	.402	.402
	MCS_Managing_Employees	.666	-.291	.402	1.000	.487
	Opportunities	.552	-.157	.402	.487	1.000
Sig. (1-tailed)	MCS_Implementation	.	<.001	<.001	<.001	<.001
	Key_Challenges	.000	.	.000	.000	.003
	Strategies_Employed	.000	.000	.	.000	.000
	MCS_Managing_Employees	.000	.000	.000	.	.000
	Opportunities	.000	.003	.000	.000	.
N	MCS_Implementation	300	300	300	300	300
	Key_Challenges	300	300	300	300	300
	Strategies_Employed	300	300	300	300	300
	MCS_Managing_Employees	300	300	300	300	300
	Opportunities	300	300	300	300	300

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.799[a]	.639	.634	.62220	1.878

a. Predictors: (Constant), Opportunities, Key_Challenges, Strategies_Employed, MCS_Managing_Employees

b. Dependent Variable: MCS_Implementation

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	201.755	4	50.439	130.287	<.001[b]
	Residual	114.205	295	.387		
	Total	315.960	299			

a. Dependent Variable: MCS_Implementation

b. Predictors: (Constant), Opportunities, Key_Challenges, Strategies_Employed, MCS_Managing_Employees

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			95.0% Confidence Interval for B		Correlations			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	.521	.254		2.047	.042	.020	1.021					
	Key_Challenges	-.174	.036	-.180	-4.891	<.001	-.244	-.104	-.395	-.274	-.171	.903	1.107
	Strategies_Employed	.345	.042	.330	8.282	<.001	.263	.427	.605	.434	.290	.772	1.295
	MCS_Managing_Employees	.418	.047	.381	8.978	<.001	.326	.510	.666	.463	.314	.679	1.472
	Opportunities	.273	.055	.206	4.964	<.001	.165	.381	.552	.278	.174	.712	1.404

a. Dependent Variable: MCS_Implementation

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Key_Challenges	Strategies_Employed	MCS_Managing_Employees	Opportunities
1	1	4.788	1.000	.00	.00	.00	.00	.00
	2	.130	6.066	.00	.50	.05	.04	.01
	3	.041	10.761	.00	.01	.85	.30	.04
	4	.025	13.895	.02	.11	.06	.60	.67
	5	.015	17.596	.97	.38	.03	.06	.29

a. Dependent Variable: MCS_Implementation

Casewise Diagnostics[a]

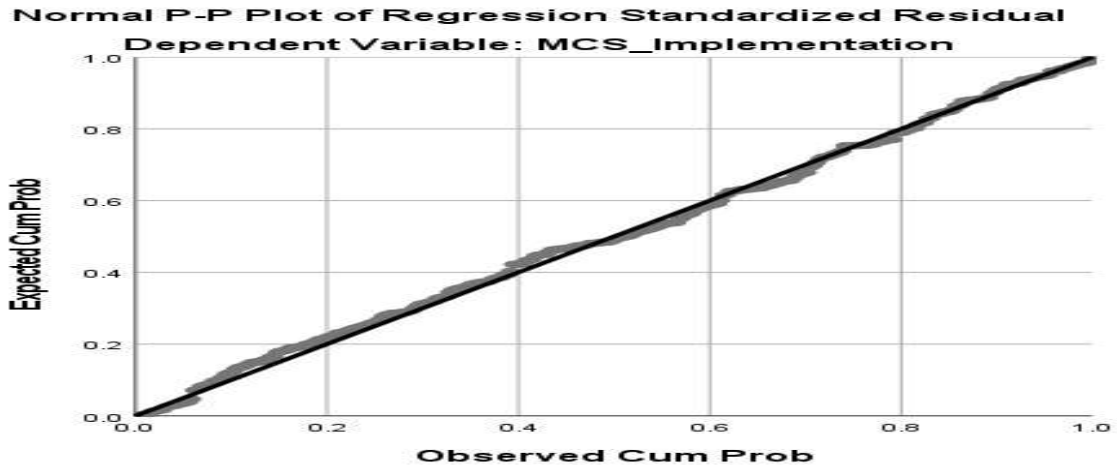
Case Number	Std. Residual	MCS_Implementation	Predicted Value	Residual
175	-3.325	2.40	4.4690	-2.06898

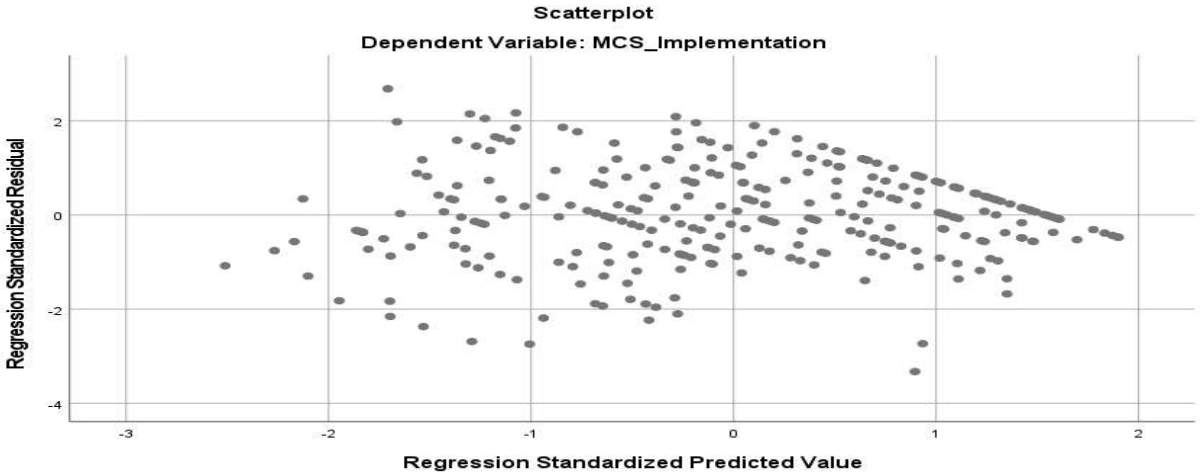
a. Dependent Variable: MCS_Implementation

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.6706	5.2943	3.7327	.82144	300
Std. Predicted Value	-2.510	1.901	.000	1.000	300
Standard Error of Predicted Value	.038	.162	.078	.019	300
Adjusted Predicted Value	1.6913	5.2991	3.7328	.82113	300
Residual	-2.06898	1.66930	.00000	.61803	300
Std. Residual	-3.325	2.683	.000	.993	300
Stud. Residual	-3.363	2.723	.000	1.002	300
Deleted Residual	-2.11659	1.71914	-.00015	.62955	300
Stud. Deleted Residual	-3.424	2.753	.000	1.006	300
Mahal. Distance	.116	19.384	3.987	2.518	300
Cook's Distance	.000	.052	.004	.007	300
Centered Leverage Value	.000	.065	.013	.008	300

a. Dependent Variable: MCS_Implementation


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: MCS_Implementation
Expected Cum Prob
Observed Cum Prob
0.0
0.2
0.4
0.6
0.8
1.0


Scatterplot
Dependent Variable: MCS_Implementation
Regression Standardized Residual
Regression Standardized Predicted Value
2
0
-2
-4
-3
-2
-1
0
1
2