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MANAGEMENT ACCOUNTING IN DESIGNING PERFORMANCE EVALUATION AND CONTROL SYSTEMS IN THE HYBRID WORK ERA: IMPLICATIONS FOR PSYCHOLOGICAL SAFETY AND PERCEIVED FAIRNESS

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Abstract

This study explores the role of Adaptive Management Control Systems (AMCS) in enhancing employee performance within hybrid work environments, emphasizing the behavioral factors of perceived fairness and psychological safety. As organizations adapt to remote and hybrid models, management accounting practices must evolve to maintain performance and engagement. This research aims to examine the direct impact of AMCS on performance, the mediating role of fairness perception, and the moderating effect of psychological safety. A quantitative method was employed using a survey of 75 employees working under hybrid arrangements in Indonesia. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicate that AMCS significantly improves employee performance, both directly and indirectly through perceived fairness. Additionally, psychological safety strengthens the relationship between AMCS and performance. These findings suggest that effective management control in hybrid settings requires attention not only to structure but also to employees' behavioral and psychological experiences. This study contributes to the development of behaviorally-informed management control systems and offers practical insights for organizations aiming to optimize performance in flexible work environments.

Keywords: ***Adaptive Management Control Systems; Hybrid Work; Perceived Fairness; Psychological Safety; Employee Performance***

INTRODUCTION

The emergence of hybrid work arrangements following the COVID-19 pandemic has fundamentally reshaped the structure and function of many organizations, particularly in Indonesia. Hybrid working, which combines remote and on-site work, offers flexibility and efficiency, but it also introduces significant complexity in how employee performance is evaluated and controlled. As organizational boundaries become more fluid, the effectiveness of traditional performance evaluation mechanisms—often rooted in physical supervision, standardized schedules, and direct monitoring—has been increasingly called into question. These systems are often perceived as outdated and inadequate for capturing employee contributions in flexible work environments, leading to growing dissatisfaction, ambiguity in expectations, and organizational inefficiencies (Ainurrofiq & Amir, 2022).

From the standpoint of management accounting, this shift presents an urgent need to reconfigure Management Control Systems (MCS). These systems, which include performance metrics, budgeting practices, and behavior-shaping mechanisms, are critical in aligning employee actions with strategic goals. Yet many organizations have failed to adapt their MCS to the demands of hybrid work, resulting in gaps between control practices and behavioral realities (Hall, 2008). (Simons, 1994) Levers of Control framework emphasizes the importance of diagnostic and interactive control mechanisms that are responsive to strategic uncertainties. Nevertheless, when MCS lack flexibility and contextual relevance, employees may perceive the system as unfair or punitive, undermining organizational commitment and productivity. One of the central behavioral risks within hybrid work settings is the erosion of psychological safety. (Edmondson, 1999) defines psychological safety as a shared belief that the team is safe for interpersonal risk-taking. In hybrid teams, where informal interactions are reduced and communication is

mediated by digital tools, employees may feel disconnected and reluctant to share ideas or voice concerns (Frazier et al., 2017). When employees do not feel psychologically safe, it diminishes trust and inhibits proactive behavior, which can negatively affect performance and innovation. In parallel, the concept of perceived fairness, derived from organizational justice theory (Greenberg, 1987), becomes increasingly salient. Employees working in hybrid settings often question the fairness of performance evaluations, especially when outcomes are tied to bonuses, promotions, or recognition. Unfair or opaque evaluation systems can reduce morale, increase turnover intentions, and trigger disengagement (Colquitt, 2001). Several studies in behavioral accounting and human resource management have found that fairness perceptions mediate the relationship between control systems and employee outcomes (Hamdy, 2024)). Moreover, in the Indonesian context, Haryanto and Setiawan (2024) emphasize the role of internal control and self-efficacy in supporting performance during remote and hybrid work implementations.

These developments highlight a critical intersection between management accounting, strategic human resource management, and behavioral science. While hybrid work creates operational challenges, it also presents an opportunity for organizations to rethink how control and performance systems are designed. Therefore, the present study focuses on investigating the design of adaptive Management Control Systems in hybrid work settings, particularly how these systems affect employee performance through two behavioral pathways: perceived fairness as a mediating factor, and psychological safety as a moderating factor. This study addresses three key questions. First, how does an adaptive management control system influence employee performance in a hybrid work environment? Second, to what extent does perceived fairness mediate the relationship between the control system and employee performance? Third, how does psychological safety moderate the effect of the control system on performance?

Based on these questions, the objectives of this study are threefold. The first objective is to identify the behavioral impact of adaptive management control systems on employee performance in hybrid work settings, particularly within Indonesian knowledge-based service organizations. The second is to examine how perceived fairness serves as a mediating mechanism in linking control systems to performance outcomes. The third is to explore how psychological safety shapes the strength and direction of these relationships by acting as a moderating factor. This research offers two main contributions. Theoretically, it extends the domain of management accounting by integrating behavioral constructs—specifically fairness perceptions and psychological safety—into the study of control systems. Practically, it provides actionable guidance for organizations transitioning to hybrid work. The findings are expected to inform the design of control mechanisms that are not only strategically aligned but also perceived as fair and psychologically supportive by employees.

LITERATURE REVIEW

Contingency Theory

Contingency theory posits that there is no one-size-fits-all approach to organizational management; instead, control systems must be aligned with the internal and external context of the organization (Chenhall & Moers, 2015). This theory underpins the premise that MCS should be responsive to factors such as organizational structure, environment, and work configuration—including the increasingly common hybrid work model. In hybrid settings, where work is geographically dispersed and interaction is mediated by technology, the rigid application of traditional control systems may lead to dysfunctional behavior and disengagement (Anthony & Govindarajan, 2017). Complementing contingency theory, (Simons, 1994) Levers of Control framework provides a structure for understanding how managers can balance innovation and accountability through four interrelated control levers: belief systems, boundary systems, diagnostic control systems, and interactive control systems. While belief systems convey core values and purpose, diagnostic and interactive systems regulate behavior and stimulate learning. In hybrid contexts, reliance on diagnostic systems alone—such as performance metrics and targets—can be insufficient or counterproductive without the support of interactive mechanisms that engage employees in decision-making and problem-solving. However, a major limitation of earlier applications of these frameworks is the lack of behavioral integration. While structurally sound, many MCS studies fail to fully address how employee perceptions—particularly regarding safety and fairness—affect the success or failure of control initiatives. This oversight creates space for a behavioral reinterpretation of MCS in emerging work contexts.

Management Control Systems (MCS)

MCS are typically designed to align employee behavior with organizational objectives through a combination of financial and non-financial controls. In traditional office-based work, these systems have relied heavily on visibility, supervision, and standardized reporting. However, hybrid work environments challenge these

assumptions. As (Ainurrofiq & Amir, 2022) found, the hybrid model necessitates a cultural shift in control, requiring new values, trust dynamics, and measurement criteria. Earlier studies have suggested that rigid MCS, especially those focused on input controls or attendance-based metrics, are poorly suited to remote or flexible work contexts (Sari, 2022). In contrast, adaptive MCS—which incorporate flexible targets, feedback loops, and participatory evaluation—are better positioned to respond to the unique demands of hybrid teams (Chenhall & Moers, 2015; Hamdy, 2024). Still, despite these insights, empirical exploration of MCS design in hybrid contexts remains limited, especially in developing countries such as Indonesia.

Psychological Safety

Psychological safety refers to an individual's perception that the work environment is safe for interpersonal risk-taking (Edmondson, 1999). It is a foundational condition for learning, collaboration, and innovation within teams. In hybrid work settings, reduced face-to-face interaction, limited informal communication, and digital fatigue can all contribute to a decline in psychological safety. These conditions can be exacerbated when control systems are perceived as punitive or overly bureaucratic. Research by (Frazier et al., 2017) has demonstrated that psychological safety mediates the relationship between leadership behavior and performance outcomes. Yet, few studies have explored the role of psychological safety as a moderator in the relationship between control systems and performance. The current research seeks to fill this gap by proposing that psychological safety buffers the potential negative effects of control systems in hybrid settings, thereby enhancing their effectiveness.

Perceived Fairness

Perceived fairness, rooted in organizational justice theory (Greenberg, 1987), is another critical factor influencing how employees respond to control systems. Justice perceptions include procedural fairness (how decisions are made), distributive fairness (how outcomes are allocated), and interactional fairness (how individuals are treated). In hybrid environments, inconsistencies in communication and access to resources can lead to perceptions of unfairness, especially if performance evaluations are not clearly linked to measurable and context-sensitive indicators (Colquitt, 2001). Heggen and Sridharan (2021) argue that when MCS are perceived as fair, employees are more likely to accept monitoring mechanisms and participate willingly in performance reviews. Similarly, Cohen-Charash and Spector (2001) show that perceived fairness mediates the link between organizational practices and both ethical behavior and job satisfaction. In Indonesia, studies such as Haryanto and Setiawan (2024) have confirmed that fairness perceptions significantly influence work outcomes, particularly in remote work arrangements. Despite these findings, there is still a lack of integrated models that combine fairness perceptions with MCS design and employee behavior in hybrid settings. Most existing studies address these constructs in isolation rather than as parts of a unified system.

Conceptual Framework

The increasing prevalence of hybrid work models has disrupted traditional management control paradigms and calls for a rethinking of performance evaluation practices. Management Control Systems (MCS), when designed adaptively, can serve as strategic tools that align employee behaviors with organizational objectives under conditions of decentralization and uncertainty (Chenhall & Moers, 2015; Simons, 1994). However, the effectiveness of such systems cannot be assessed purely on technical or financial grounds. Behavioral responses, such as how employees perceive fairness and psychological safety, are central to determining whether control mechanisms succeed or fail in hybrid work contexts. This study conceptualizes adaptive MCS as the independent variable, reflecting systems that are flexible, participatory, and context-sensitive (Chenhall & Moers, 2015). It posits that adaptive MCS positively influence employee performance in hybrid work environments. However, this relationship is not straightforward. Drawing on the organizational justice literature, perceived fairness is positioned as a mediating variable that helps explain how and why MCS impact performance. When employees perceive performance evaluation systems to be fair in terms of procedures, outcomes, and interpersonal treatment, they are more likely to internalize organizational goals and exert greater effort (Colquitt, 2001); Heggen & Sridharan, 2021). Additionally, this study introduces psychological safety as a moderating variable, recognizing that employees are more likely to respond positively to control mechanisms when they feel safe to express opinions, take risks, and learn from mistakes without fear of reprisal (Edmondson, 1999; Frazier et al., 2017). The hybrid work setting, with limited physical interaction and heightened ambiguity, makes psychological safety a critical boundary condition that can amplify or attenuate the impact of control systems on performance (Tkalich et al., 2022).

Thus, the conceptual framework integrates three theoretical lenses: contingency theory (adaptiveness of MCS), organizational justice theory (perceived fairness as a mediator), and psychological safety theory (as a moderator), offering a behaviorally enriched management accounting model tailored for hybrid work environments.

Hypothesis Development

Grounded in the above framework, the following hypotheses are proposed:

H1: Adaptive Management Control Systems positively affect employee performance in a hybrid work environment.

This is supported by previous findings that flexible, interactive, and participatory control systems lead to higher levels of alignment and effectiveness in complex work settings (Chenhall & Moers, 2015; Hamdy, 2024).

H2: Adaptive Management Control Systems positively influence employees' perceived fairness.

As supported by (Colquitt, 2001), fair procedures and transparent evaluations enhance justice perceptions, which are shaped by the design of control systems (Heggen & Sridharan, 2021).

H3: Perceived fairness positively affects employee performance.

Research has consistently shown that perceived fairness leads to higher job satisfaction, organizational commitment, and performance (Cohen-Charash & Spector, 2001; Haryanto & Setiawan, 2024).

H4: Perceived fairness mediates the relationship between Adaptive Management Control Systems and employee performance.

This mediating role is supported by organizational justice theory and empirical work showing fairness as a mechanism linking control systems to behavioral outcome (Colquitt, 2001; Greenberg, 1987).

H5: Psychological safety moderates the relationship between Adaptive Management Control Systems and employee performance, such that the relationship is stronger when psychological safety is high.

(Edmondson, 1999) and (Frazier et al., 2017) found that psychological safety enhances the effectiveness of team-level processes. In hybrid contexts, where communication is often asynchronous, psychological safety may buffer negative effects and amplify positive ones (Tkalich et al., 2022).

METHOD

This study is designed as quantitative explanatory research, aiming to identify and examine the causal relationships among adaptive management control systems, perceived fairness, psychological safety, and employee performance in hybrid work environments. The research activity is organized into several stages, including instrument development, pilot testing, data collection, and statistical analysis using appropriate tools and techniques.

Research Design and Target Audience Selection

The research employs a survey-based approach using structured instruments to collect data from employees working in organizations that have implemented hybrid work systems. The target audience includes individuals from both public and private sectors in Indonesia who currently work under hybrid arrangements (combining remote and in-office work), and who are subject to formal performance evaluations by their organizations.

Respondents are selected through a purposive sampling technique, with specific inclusion criteria:

1. Employees who have been working under a hybrid work arrangement for a minimum of six months,
2. Employees in middle- or operational-level positions, and
3. Employees who are aware of their organization's performance evaluation system.

A total of 75 respondents were successfully collected. Although this sample size is relatively small, PLS-SEM was chosen as the analytical method due to its suitability for complex models with smaller samples and its robustness in handling non-normal data distributions (Hair et al., 2022).

Table1. Operationalization of Variables

Variable	Operational Definition	Indicators	Source(s)	Scale
Adaptive Management Control Systems (X)	A flexible and responsive management control system that facilitates alignment between employee behavior and strategic goals in hybrid work settings.	- Flexibility of performance targets - Use of interactive feedback - Employee involvement in evaluation - Emphasis on organizational values	(Chenhall & Moers, 2015; Simons, 1994)	Likert 1–5
Perceived Fairness (M)	The degree to which employees believe that organizational processes, outcomes, and interactions are fair and just.	- Procedural justice - Distributive justice - Interactional justice	(Colquitt, 2001); Heggen & Sridharan (2021)	Likert 1–5
Psychological Safety (Z)	A shared belief among team members that the work environment is safe for interpersonal risk-taking and speaking up.	- Feeling safe to ask questions - Ability to admit mistakes - Encouraged to share ideas	(Edmondson, 1999; Frazier et al., 2017)	Likert 1–5
Employee Performance (Y)	The extent to which employees successfully carry out job tasks and exhibit supportive behaviors beyond formal duties.	- Completion of core tasks - Willingness to collaborate - Personal initiative - Adaptability to change	(Hamdy, 2024; Koopmans et al., 2014)	Likert 1–5

Materials, Instruments, and Their Design

The primary tool used in this study is a self-administered questionnaire developed based on established instruments from prior research. The questionnaire consists of five sections: demographic profile, adaptive management control systems, perceived fairness, psychological safety, and employee performance. Each construct is measured using multiple items on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire is initially developed in English and then translated into Bahasa Indonesia, followed by back-translation to ensure semantic and conceptual consistency.

1. Adaptive Management Control Systems: Measured using items from (Simons, 1994) and (Chenhall & Moers, 2015), focusing on flexibility, feedback mechanisms, and control responsiveness in hybrid work settings.
2. Perceived Fairness: Adapted from (Colquitt, 2001), incorporating procedural, distributive, and interactional justice dimensions.
3. Psychological Safety: Measured using (Edmondson, 1999) validated 7-item scale.
4. Employee Performance: Based on task and contextual performance indicators from (Koopmans et al., 2014).

Prior to large-scale distribution, the instrument will undergo pilot testing with 30 respondents to assess clarity, internal consistency, and the effectiveness of item wording. Revisions will be made based on pilot results to enhance the productivity and reliability of the final instrument.

Data Collection Technique

Data will be collected using an online survey platform (Google Forms), distributed through organizational emails, professional networks, and social media. Participation will be voluntary and anonymous. The estimated data collection period is two to three weeks, with follow-up reminders sent periodically to maximize response rates.

Data Analysis Technique

The data collected will be analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the help of SmartPLS software. This method is chosen due to its suitability for testing complex models with latent constructs and its tolerance for non-normal data distribution.

The analysis process will include:

1. Descriptive statistics for demographic profiling and variable summaries,

2. Evaluation of the measurement model, including reliability (Cronbach's alpha, composite reliability), convergent validity (AVE), and discriminant validity (Fornell-Larcker and HTMT criteria),
3. Structural model evaluation, including path coefficients, t-values, R^2 values, effect size (f^2), and predictive relevance (Q^2),
4. Mediation analysis using the bootstrapping method (for perceived fairness),
5. Moderation analysis using interaction terms (for psychological safety).

RESULTS AND DISCUSSION

Results

This section presents the findings derived from data analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software. A total of 75 valid responses were analyzed.

1. Measurement Model Evaluation

All constructs met the recommended criteria for reliability and validity:

a. Composite reliability values ranged from 0.83 to 0.91, exceeding the threshold of 0.70.
b. Average Variance Extracted (AVE) values ranged from 0.59 to 0.72, indicating acceptable convergent validity.
c. Discriminant validity was confirmed using the Fornell-Larcker criterion and HTMT ratios (< 0.85 for all constructs).

2. Structural Model Evaluation

The path coefficients, t-values, and significance levels for the five proposed hypotheses are presented in Table 1.

Table 1. Hypothesis Testing Results

Hypothesis	Relationship	Path Coefficient (β)	t-value	p-value	Result
H1	AMCS → Employee Performance	0.321	3.214	0.002	Supported
H2	AMCS → Perceived Fairness	0.457	4.110	0.000	Supported
H3	Perceived Fairness → Employee Performance	0.384	3.608	0.001	Supported
H4	AMCS → Perceived Fairness → Employee Performance	0.175 (Indirect)	2.990	0.003	Supported
H5	AMCS × Psychological Safety → Employee Performance	0.198	2.173	0.030	Supported

Additional model metrics:

a. R^2 (Employee Performance): 0.524 → indicating 52.4% of performance variance explained by the model.
b. f^2 Effect Sizes: Ranged from 0.12 to 0.26 (medium effects).
c. Q^2 Predictive Relevance: All constructs showed $Q^2 > 0$, indicating the model has predictive capability.

Discussion

H1: Adaptive Management Control Systems (AMCS) have a significant positive effect on Employee Performance

The results support H1, showing that AMCS positively influences employee performance ($\beta = 0.321$, $p < 0.01$). This finding reinforces the argument made by (Simons, 1994) in the Levers of Control framework, which emphasizes the importance of interactive and diagnostic controls in enhancing performance. In hybrid work contexts, where physical supervision is limited, adaptive control systems—those that adjust to environmental changes and incorporate feedback—serve as crucial mechanisms for aligning employee behavior with organizational goals. Furthermore, this result is aligned with (Chenhall & Moers, 2015), who found that flexible control systems encourage employee accountability and innovation. The implication is that in hybrid systems, organizations should move away from rigid top-down evaluation and instead implement adaptive mechanisms that allow real-time feedback and employee involvement in decision-making.

H2: Adaptive Management Control Systems positively affect Perceived Fairness

The analysis also supports H2 ($\beta = 0.457$, $p < 0.001$), indicating that AMCS contributes significantly to employees' perceptions of fairness. This aligns with findings by (Hall, 2008) and (Wagner III & Hollenbeck, 2020), who suggested that when control systems are transparent, participative, and consistently applied, employees are more likely to perceive organizational processes as fair. In the context of hybrid work, perceived fairness is especially

crucial because employees may fear being unfairly evaluated due to lower visibility. Adaptive systems that involve clear communication, consistent feedback, and participative evaluation help reduce ambiguity and strengthen trust, contributing to a perception of procedural and interactional justice (Colquitt, 2001).

H3: Perceived Fairness positively influences Employee Performance

H3 is also supported ($\beta = 0.384$, $p < 0.01$), confirming that perceived fairness significantly enhances employee performance. This result is consistent with organizational justice theory (Colquitt, 2001; Greenberg, 1987), which posits that fair treatment enhances employee morale, job satisfaction, and willingness to exert effort.This finding is especially relevant for hybrid work arrangements, where employees may be more sensitive to evaluation mechanisms. When employees feel they are treated fairly in terms of both outcomes (distributive justice) and processes (procedural justice), they are more likely to show higher task engagement and collaborative behavior, thus contributing to overall performance (Aryee et al., 2002).

H4: Perceived Fairness mediates the relationship between AMCS and Employee Performance

The mediation analysis confirms H4, showing that perceived fairness partially mediates the relationship between AMCS and employee performance (indirect effect $\beta = 0.175$, $p < 0.01$). This suggests that one reason AMCS improves performance is because it enhances perceptions of fairness. This finding complements the work of (Burney et al., 2009), who emphasized the behavioral consequences of control systems. A well-designed AMCS not only improves performance directly but also promotes an internal sense of justice that motivates employees intrinsically. In hybrid work systems, where employees seek clarity and recognition, fairness perceptions act as an emotional and cognitive filter through which control systems are interpreted. Thus, fairness acts as a psychological mechanism that translates technical control design into behavioral outcomes—suggesting that organizations must consider the perception of control as much as the control itself.

H5: Psychological Safety moderates the relationship between AMCS and Employee Performance

Lastly, H5 is supported ($\beta = 0.198$, $p < 0.05$), indicating that psychological safety strengthens the positive effect of AMCS on employee performance. This finding is aligned with (Edmondson, 1999) seminal theory that psychological safety enables employees to respond to organizational systems without fear of embarrassment or punishment. In hybrid settings, where social cues and informal feedback are limited, psychological safety becomes a vital moderating force. Employees who feel psychologically safe are more likely to engage with control systems constructively, interpret feedback positively, and take initiative, even under ambiguous or remote conditions. This finding also supports prior research by (Frazier et al., 2017), who showed that psychological safety enhances learning behavior, collaboration, and performance under conditions of change and uncertainty.

CONCLUSION

This study concludes that Adaptive Management Control Systems (AMCS) positively influence employee performance in hybrid work environments. The effect is strengthened when employees perceive fairness in the system and feel psychologically safe at work. These findings highlight the importance of designing control systems that are not only technically adaptive but also behaviorally responsive. Organizations should ensure that their performance evaluations are flexible, allowing room for feedback and adjustment, fair in both process and communication, and supportive by fostering psychological safety. For future implementation, this model can be used as a basis for improving HR and internal control policies in hybrid systems. Further studies may include additional behavioral factors or expand the sample across industries. In short, effective performance management in hybrid settings requires both control and care.

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