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The Role of Strategic Control Levers on Organizational Project Performance: The Mediating Effect of Strategic Agility

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ABSTRACT

This study aimed to investigate how strategic control levers—belief systems, boundary systems, diagnostic control systems, and interactive control systems—affect the performance of organizational projects, emphasizing the mediating role of strategic agility in balancing innovation, adaptability, and operational stability. This applied research followed a descriptive–correlational design and was conducted as a field study among employees of Bank Sepah branches in Khorasan Razavi Province. The statistical population consisted of 2,400 staff members, from which a sample of 400 was selected using Morgan's table and random sampling to account for potential non-responses; 340 valid questionnaires were analyzed. A structured survey measured strategic control levers as independent variables, strategic agility as the mediator, and organizational project performance as the dependent variable. Data reliability and validity were ensured through composite reliability, convergent and discriminant validity checks, while structural equation modeling (SEM) with SMART PLS software was applied to test the hypothesized relationships and mediating effects using bootstrapping and determination coefficients (R^2). The analysis confirmed that strategic control levers have a significant and positive impact on organizational project performance. Specifically, belief systems and interactive controls were positively associated with opportunity exploration and adaptability, while boundary and diagnostic controls contributed to focus and alignment. Strategic agility itself showed a strong positive and direct effect on performance and mediated the relationship between the control levers and project outcomes. This mediation indicated that organizations leveraging a balanced mix of controls foster responsiveness to environmental change, reduce vulnerability to disruption, and support sustained innovation while maintaining operational effectiveness. The study highlights that combining different strategic control levers can create the dynamic tension necessary for both control and flexibility, enabling organizations to remain competitive and resilient. Strategic agility acts as a critical capability linking managerial control systems to superior project outcomes in volatile environments.

Keywords: Strategic control; belief systems; boundary systems; diagnostic control; interactive control; strategic agility; organizational project performance.

Introduction

In an era defined by volatility, uncertainty, complexity, and ambiguity, organizations are under increasing pressure to maintain competitiveness and adaptability. Strategic agility—the ability to sense opportunities and threats, quickly reconfigure resources, and implement timely responses—has emerged as a crucial determinant of organizational success [1, 2]. In today's digital and knowledge-driven economy, the capability to anticipate and respond to environmental turbulence differentiates thriving organizations from those that fail to adapt [3, 4]. Banking institutions, especially in emerging

economies, face heightened exposure to dynamic regulatory frameworks, technological disruptions, and shifts in customer expectations, necessitating robust mechanisms that foster both stability and strategic responsiveness [5, 6].

Strategic control systems play a fundamental role in aligning organizational processes with long-term objectives while maintaining flexibility in decision-making [7, 8]. The well-established framework of strategic control levers—comprising belief systems, boundary systems, diagnostic controls, and interactive controls—has been widely recognized as an effective management toolset for balancing creativity and discipline [9-11]. Belief systems articulate organizational purpose and core values, motivating employees to pursue shared goals; boundary systems define permissible behaviors and reduce risk; diagnostic controls monitor performance against strategic objectives; and interactive controls stimulate dialogue, learning, and adaptation [12, 13]. These levers, when effectively integrated, can shape an organization's capacity to innovate and respond to change while preserving performance standards [14, 15].

At the same time, the growing body of research on dynamic capabilities emphasizes that agility cannot be achieved solely through structural controls; it must be complemented by leadership, culture, and learning mechanisms [16, 17]. Transformational and paradoxical leadership styles have been shown to foster ambidexterity—balancing exploration and exploitation—and create an environment that supports rapid adaptation [18-20]. Moreover, organizational culture plays a mediating role by shaping employees' willingness to share knowledge, experiment, and challenge existing routines [21, 22]. Without a culture that encourages learning and risk-taking, control systems risk becoming rigid, limiting their contribution to agility [23].

The relevance of strategic control and agility is further amplified in contexts such as the banking sector, where digital transformation and service innovation redefine competitive advantage [2, 6]. Digital readiness not only enables real-time monitoring and data-driven decision-making but also provides the technological backbone for adaptive strategy execution [1, 3]. However, digital transformation alone does not guarantee agility; it must be embedded within managerial practices and supported by coherent strategic control mechanisms [8, 24]. Organizations that fail to integrate control and adaptability risk either losing strategic coherence or becoming overly rigid, undermining performance outcomes [25, 26].

Another important dimension is how middle managers act as key translators of strategy into operational action [27]. Positioned between top management and frontline employees, they interpret strategic intent, mobilize resources, and adjust routines to respond to evolving challenges [28, 29]. Their role becomes critical in industries undergoing transformation, where external shocks and internal restructuring require rapid yet controlled adaptation [30, 31]. Research shows that when middle managers are empowered through interactive control systems and clear strategic boundaries, they can significantly influence both agility and project outcomes [32, 33].

Despite extensive theoretical development, empirical studies investigating the combined effect of strategic control levers and agility on organizational performance remain limited, particularly in emerging markets [34, 35]. Existing works often examine these constructs separately—strategic control as a tool for alignment and monitoring, and agility as a dynamic capability for change [9, 36]. However, organizations require a nuanced understanding of how these dimensions interact to create both stability and responsiveness in complex environments [37, 38]. This integration is particularly relevant for the banking industry, where regulatory compliance and risk control must coexist with the need for rapid innovation and customer-centric transformation [14, 15].

Furthermore, performance measurement systems are evolving beyond traditional financial indicators to include innovation, learning, and stakeholder value creation [13, 25]. Approaches such as the Performance Prism and balanced strategic scorecards highlight the importance of aligning internal processes with external demands while maintaining adaptability [8, 22]. Integrating these perspectives with control levers and agility offers a more holistic view of organizational success in dynamic settings [15, 18].

This study responds to these gaps by investigating the role of strategic control levers in shaping strategic agility and, ultimately, enhancing project performance within the banking sector.

Methodology

This research followed an applied, descriptive–correlational design implemented through a field survey. The study population consisted of 2,400 employees working across Bank Sepah branches in Khorasan Razavi Province, representing different hierarchical levels, including branch managers, deputy managers, credit officers, banking clerks, and headquarters specialists. A random sampling method was employed to ensure equal participation opportunity and to improve the generalizability of the findings. Based on Morgan's table, a sample size of 400 was initially determined to account for potential non-responses. After the distribution and collection of questionnaires, 340 valid responses were obtained and analyzed. The respondents displayed diversity in demographic factors such as gender, age, work experience, and job positions, which enriched the data and supported comprehensive analysis.

Data were collected using a structured questionnaire designed to measure three primary constructs: strategic control levers, strategic agility, and organizational project performance. The strategic control section included items on belief systems, boundary systems, diagnostic control systems, and interactive control systems, adapted from established frameworks and validated studies to suit the banking sector. Strategic agility was assessed through items measuring the organization's ability to sense changes, redeploy resources flexibly, and respond rapidly to opportunities and threats. Organizational project performance was evaluated through both financial indicators (such as return on investment and profit margins) and non-financial dimensions (including innovation, learning, and knowledge creation). Expert review confirmed the questionnaire's content validity, while internal consistency and construct reliability were supported by Cronbach's alpha and composite reliability coefficients exceeding recommended thresholds. Convergent and discriminant validity were examined using average variance extracted (AVE) and comparative model fit assessments.

Data analysis was performed in two major stages. Initially, descriptive statistics such as frequencies, percentages, means, and standard deviations were calculated to summarize demographic characteristics and provide an overview of the main variables. The structural model was then analyzed using partial least squares structural equation modeling (PLS-SEM) with SMART PLS software. The measurement model was evaluated by checking indicator loadings, reliability indices, and validity criteria. Subsequently, the structural model was tested to estimate path coefficients and their significance using the bootstrapping technique. Model fit and predictive power were assessed using R^2 (coefficient of determination), f^2 (effect size), and Q^2 (predictive relevance), allowing robust evaluation of both direct and mediating relationships among the constructs.

Findings and Results

Table 1 presents the distribution of the demographic characteristics of the study sample.

Table 1

Distribution of the Demographic Characteristics of the Study Sample

Variable	Group	Frequency	Percentage	Variable	Group	Frequency	Percentage
Gender	Male	314	92.4	Work Experience	5–10 years	20	5.9
	Female	26	7.6		10–15 years	145	42.6
					15–20 years	61	17.9
					20–25 years	49	14.4
Age	25–30 years	17	5.0		25–35 years	65	19.1
	30–35 years	160	47.1	Organizational Position	Branch Manager	82	24.1
	35–40 years	68	20.0		Deputy Manager	93	27.4
	40–45 years	45	13.2		Credit Department Head	44	12.9
	Over 45 years	50	14.7		Banker/Banking Officer	78	22.9
					Headquarters Specialist	43	12.6

Table 2 shows that boundary systems have the highest dispersion among the variables, while project performance has the lowest dispersion. Diagnostic control has the highest mean, and belief systems have the lowest mean, while the other variables have medium to high means.

Table 2

Descriptive Indicators of the Studied Variables

Variables	Mean	Median	Std. Deviation	Skewness	Kurtosis	Minimum	Maximum
Diagnostic Control	4.65	4.80	0.96	-1.01	1.13	1.00	6.40
Interactive Control	4.64	4.80	0.96	-0.86	1.00	1.00	6.80
Boundary Systems	4.36	4.25	1.07	-0.26	-0.15	1.00	7.00
Belief Systems	3.27	3.25	0.98	-0.13	-0.32	1.00	6.00
Strategic Agility	4.41	4.40	0.96	-0.51	0.92	1.30	7.00
Project Performance	4.39	4.43	0.88	-0.21	0.34	1.57	7.00
Strategic Control Levers	4.27	4.33	0.74	-0.79	1.19	1.47	6.13

Table 3

Reliability and Convergent Validity Indicators

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Belief Systems	0.80	0.81	0.87	0.63
Boundary Systems	0.72	0.75	0.83	0.55
Project Performance	0.94	0.94	0.95	0.56
Strategic Agility	0.90	0.90	0.91	0.52
Diagnostic Control	0.84	0.84	0.88	0.61
Interactive Control	0.80	0.80	0.86	0.56
Strategic Control Levers	0.90	0.91	0.91	0.57

To examine the discriminant validity of the constructs, the Heterotrait–Monotrait ratio of correlations (HTMT) was used, which has been introduced as a modern alternative to older discriminant validity assessment methods. The purpose of assessing discriminant validity is to ensure that each construct is clearly distinct from the others and has stronger relationships with its own indicators compared to those of other constructs.

The results of the HTMT analysis are shown in Table 4. Overall, the HTMT values in this study were all below 0.90, indicating acceptable discriminant validity among the constructs. This means that the model's constructs are well differentiated and measure distinct concepts.

Table 4

Discriminant Validity Using the Heterotrait–Monotrait Ratio (HTMT)

	Belief Systems	Boundary Systems	Project Performance	Strategic Agility	Diagnostic Control	Interactive Control
Belief Systems	—					
Boundary Systems	0.41	—				
Project Performance	0.49	0.81	—			
Strategic Agility	0.52	0.67	0.70	—		
Diagnostic Control	0.42	0.82	0.73	0.65	—	
Interactive Control	0.38	0.87	0.75	0.61	0.86	—

To assess the structural model (inner model) of this research, the significance of the indicators was first tested using the bootstrapping method and t-statistics. The bootstrapping results, presented in Table 10, show that all path coefficients were significant at an acceptable level ($p < 0.05$). In addition, to test for multicollinearity among predictor variables, the Variance Inflation Factor (VIF) was calculated. The VIF values for all variables were below 5, indicating no multicollinearity issues in the model.

Table 5

Results of Factor Loadings and Significance of the Variables

Variable	Item	Factor Loading	Standard Error	t-statistic	Significance Level	VIF
Diagnostic Control	q5	0.839	0.023	36.353	0.000	2.26
	q6	0.770	0.029	26.571	0.000	1.82
	q7	0.796	0.027	30.025	0.000	1.87
	q8	0.738	0.034	21.872	0.000	1.58
	q9	0.745	0.027	28.086	0.000	1.59
Interactive Control	q10	0.719	0.036	19.966	0.000	1.49
	q11	0.744	0.032	23.206	0.000	1.73
	q12	0.794	0.024	32.704	0.000	1.92
	q13	0.757	0.024	32.199	0.000	1.57
	q14	0.712	0.037	19.537	0.000	1.50
Boundary Systems	q15	0.868	0.014	62.712	0.000	2.10
	q16	0.698	0.041	17.161	0.000	1.40
	q17	0.571	0.058	9.787	0.000	1.21
	q18	0.787	0.025	31.290	0.000	1.82
Belief Systems	q19	0.694	0.047	14.740	0.000	1.40
	q20	0.780	0.031	25.173	0.000	1.63
	q21	0.865	0.018	47.278	0.000	2.11
	q22	0.815	0.025	33.067	0.000	1.65
Strategic Agility	q23	0.710	0.044	16.188	0.000	3.29
	q24	0.757	0.037	20.717	0.000	3.58
	q25	0.717	0.044	16.340	0.000	3.29
	q26	0.745	0.036	20.501	0.000	2.44
	q27	0.727	0.044	16.591	0.000	3.55
	q28	0.721	0.040	18.256	0.000	2.14
	q29	0.690	0.030	23.022	0.000	1.98
	q30	0.679	0.034	20.125	0.000	1.92
	q31	0.852	0.014	61.247	0.000	2.82
	q32	0.554	0.047	11.696	0.000	1.72
Project Performance	q33	0.764	0.026	29.130	0.000	2.39
	q34	0.799	0.022	36.377	0.000	3.24
	q35	0.772	0.029	26.330	0.000	2.90
	q36	0.751	0.029	26.212	0.000	2.11
	q37	0.780	0.027	28.738	0.000	2.47
	q38	0.781	0.026	30.638	0.000	2.31
	q39	0.730	0.028	26.419	0.000	2.27
	q40	0.731	0.036	20.059	0.000	2.42
	q41	0.781	0.030	25.911	0.000	2.90

q42	0.666	0.040	16.652	0.000	1.81
q43	0.782	0.016	48.080	0.000	2.43
q44	0.775	0.023	33.484	0.000	2.55
q45	0.709	0.042	16.946	0.000	2.05
q46	0.658	0.032	20.346	0.000	1.95

The subsequent structural model, along with standardized coefficients and t-statistics, is presented.

Figure 1 shows the structural research model with path coefficients and t-statistics for each relationship. The diagram visually depicts the relationships among the latent variables in the model (Diagnostic Control, Interactive Control, Boundary Systems, Belief Systems, Strategic Agility, and Project Performance). The numbers on the paths represent standardized path coefficients indicating the strength and direction of the direct relationships between variables. The values in parentheses next to each path are t-statistics; values greater than 1.96 indicate statistical significance at the 0.05 level. Positive coefficients indicate a direct positive effect of one variable on another, while negative coefficients indicate an inverse relationship.

Table 6

Direct Paths and Their Significance in the Model

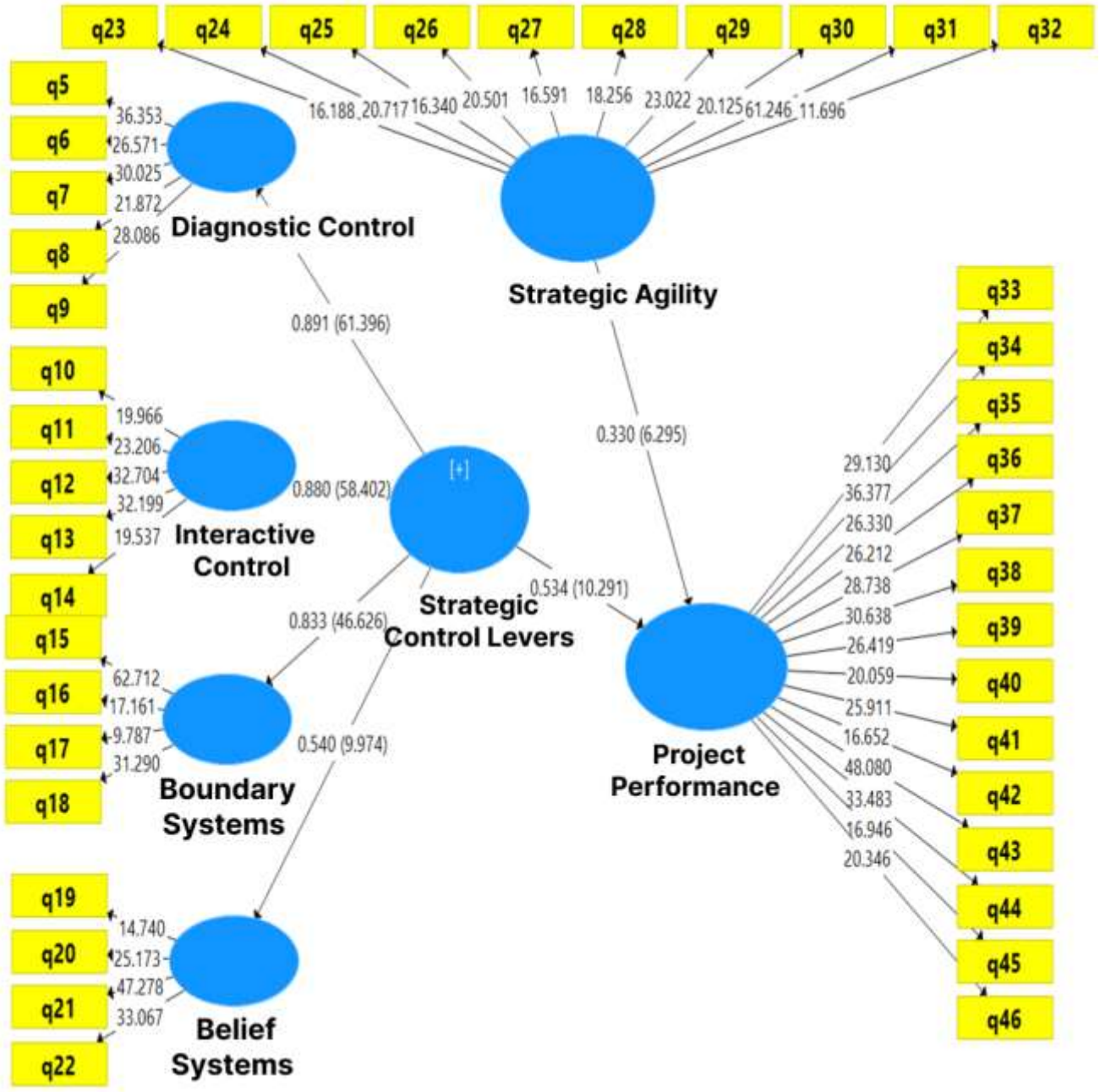
Path	Path Coefficient	Standard Error	t-statistic	Significance Level	Effect Size
Strategic Control Levers → Project Performance	0.534	0.052	10.291	0.000	0.417
Strategic Agility → Project Performance	0.330	0.053	6.295	0.000	0.159
Belief Systems → Project Performance	0.105	0.033	3.215	0.001	0.025
Boundary Systems → Project Performance	0.231	0.053	4.330	0.000	0.068
Diagnostic Control → Project Performance	0.148	0.058	2.571	0.010	0.026
Interactive Control → Project Performance	0.182	0.061	2.978	0.003	0.038

Table 6 provides the results of the path analysis, showing standardized coefficients, standard errors, t-statistics, and significance levels for the direct relationships among the model's variables. The direct effect of Strategic Control Levers on Project Performance was reported with a coefficient of 0.534, and the direct effect of Strategic Agility on Project Performance with a coefficient of 0.330. Both relationships were significant at the 0.05 level.

The direct effect of Belief Systems on Project Performance was 0.105, and the direct effect of Boundary Systems was 0.231. Additionally, Diagnostic Control and Interactive Control had direct effects of 0.148 and 0.182 on Project Performance, respectively. All these relationships were statistically significant at the 0.05 level.

Figure 1

Final Structural Model



Discussion and Conclusion

The findings of this study reveal that strategic control levers have a strong and statistically significant positive effect on project performance, with the path coefficient indicating the largest direct impact among the studied variables. This result reinforces the central proposition that organizations that deliberately design and implement control systems can effectively align strategic intent with operational execution and improve outcomes [7, 8]. The diagnostic and interactive control systems, in particular, demonstrated meaningful positive relationships with project performance. These results support the conceptualization that diagnostic controls help track key performance indicators and ensure accountability, while interactive controls stimulate organizational learning, knowledge sharing, and rapid adaptation [24, 28]. By maintaining focus on

strategic objectives through performance feedback and at the same time fostering dialogue and innovation, these control mechanisms create a dual environment of discipline and flexibility [9, 13].

An additional important finding is the positive and significant impact of strategic agility on project performance. This aligns with the growing body of research arguing that agility enables organizations to reconfigure resources, pivot strategies, and exploit emerging opportunities in turbulent markets [1, 2]. Banks operating in volatile regulatory and technological environments benefit from the ability to sense and seize opportunities while mitigating risk, thereby delivering innovative solutions and improving service quality [3, 5]. The evidence that agility directly enhances project performance is consistent with prior studies in service and knowledge-intensive sectors [16, 17]. It also resonates with the dynamic capabilities perspective, which views agility as a higher-order capability enabling continuous adaptation [18, 34].

Interestingly, the disaggregated analysis of the strategic control levers shows that belief systems, while having a positive and significant effect, contributed less strongly to performance compared to diagnostic and interactive systems. This suggests that although shared values and vision remain critical for guiding behavior, they must be operationalized through robust measurement and feedback mechanisms to translate into tangible outcomes [19, 21]. Boundary systems also exhibited a moderate positive effect, indicating their importance in clarifying acceptable risk levels and defining operational limits in a highly regulated industry such as banking [14, 15]. These findings collectively confirm that a balanced use of the four control levers—beliefs, boundaries, diagnostics, and interactivity—is essential for sustaining performance in environments demanding both stability and adaptability [10, 22].

Another noteworthy contribution of the findings is the empirical validation of the combined influence of strategic control and agility. While earlier research often examined these domains separately, this study demonstrates their complementary relationship in driving performance [9, 25]. Strategic control creates the structure and performance metrics necessary for disciplined execution, while agility ensures responsiveness to external shocks and market shifts [35, 36]. This complementarity is especially important in banking, where organizations must simultaneously ensure regulatory compliance and innovate digital solutions [2, 6]. The findings support the argument that management control systems, when combined with dynamic capabilities, can be a source of competitive advantage rather than an impediment to flexibility [18, 24].

The study also highlights the central role of middle managers in operationalizing strategic control levers and fostering agility. Their position between top management and operational staff enables them to interpret strategic objectives, communicate expectations, and adjust processes to maintain performance amid environmental turbulence [27, 30]. Interactive controls empower these managers to engage in frequent, meaningful communication and feedback, supporting innovation and rapid course corrections [31, 32]. This finding strengthens previous insights suggesting that agility emerges not only from top-level vision but also from the distributed leadership capacity of mid-level managers who translate abstract strategies into practical action [28, 29].

Moreover, the results contribute to the evolving understanding of performance measurement in dynamic contexts. Traditional frameworks relying solely on financial metrics fail to capture the innovative and adaptive capabilities needed for long-term success [13, 25]. The study's multidimensional approach to project performance—including financial outcomes, learning, and innovation—confirms calls for integrating strategic control systems with more flexible and future-oriented performance indicators [8, 22]. This perspective is critical for banks navigating digital transformation, where intangible assets like knowledge and adaptability are increasingly central to sustained performance [6, 18].

The alignment of these findings with previous research strengthens their validity while also extending the literature by contextualizing them in the banking sector of emerging economies. Studies in Western contexts have emphasized the interplay between control and innovation [9, 36], but this study demonstrates similar dynamics in a region where rapid regulatory changes, technological adoption, and competitive pressures are accelerating. It shows that the theoretical frameworks of dynamic capabilities and strategic control are transferable to settings with different institutional and cultural characteristics, broadening the applicability of these concepts [3, 4].

Additionally, the results underscore the importance of organizational culture as a mediating force. A culture supportive of empowerment and knowledge sharing appears to enhance the effectiveness of control systems and agility [21, 23]. This finding parallels research that links transformational leadership and cultural adaptability to higher innovation and performance outcomes [19, 20]. Banks that cultivate shared values, encourage open communication, and reduce fear of failure can implement control mechanisms without stifling creativity and responsiveness [14, 15].

The evidence also advances practical understanding by suggesting that strategic agility alone, without structured control mechanisms, might result in directionless adaptation, while rigid controls without agility lead to inertia [26, 34]. Balanced integration allows organizations to remain disciplined yet opportunistic, a necessity for sustainable growth in competitive and highly regulated markets [1, 2].

Despite its contributions, this study has certain limitations. First, the research design relied on cross-sectional data, which restricts the ability to make strong causal inferences about the relationships among strategic control levers, agility, and project performance. Organizational dynamics and environmental volatility evolve over time, and longitudinal studies could provide a deeper understanding of how these constructs interact across different strategic cycles. Second, the data were collected within a single industry and national context—banking in an emerging economy—which may limit generalizability to other sectors or cultural environments. Third, the study relied on self-reported survey data, which may be subject to response bias or social desirability effects, potentially inflating the observed relationships. Finally, while the study accounted for multiple dimensions of control and performance, other contextual factors such as competitive intensity, organizational size, or digital maturity were not explicitly controlled for, which could influence the observed outcomes.

Future research should adopt longitudinal designs to track how strategic control systems and agility co-evolve over time and influence sustained performance. Such studies could reveal how organizations recalibrate control mechanisms and agile practices in response to repeated environmental shocks. Expanding the research into other industries, such as manufacturing, healthcare, or technology, would also enhance generalizability and deepen understanding of sector-specific contingencies. Cross-cultural comparisons could illuminate how institutional norms and cultural values shape the balance between control and flexibility. Additionally, future studies could integrate moderating or mediating variables such as digital maturity, leadership style, or organizational resilience to build a more comprehensive model of adaptive performance. Employing mixed methods—such as combining surveys with in-depth interviews or case studies—could provide richer insights into the behavioral dynamics underlying the effective use of strategic control levers.

For practitioners, the findings suggest the necessity of designing balanced control systems that do not merely monitor compliance but also enable learning and adaptation. Banks and similar organizations should avoid overreliance on diagnostic controls and instead invest in interactive mechanisms that encourage continuous dialogue and experimentation. Senior leaders should empower middle managers as strategic translators, equipping them with real-time data and autonomy to

adjust processes within clear boundaries. Cultivating an organizational culture that values shared purpose, trust, and openness is essential to ensuring that control systems support, rather than hinder, innovation and responsiveness. Finally, organizations should regularly review and adapt their performance measurement systems to incorporate forward-looking indicators that reflect agility, learning, and customer-centric innovation, ensuring that their strategic control frameworks remain relevant in dynamic markets.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

The study protocol adhered to the principles outlined in the Helsinki Declaration, which provides guidelines for ethical research involving human participants. Written consent was obtained from all participants in the study.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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