

**MANAGEMENT CONTROL STRATEGY AND GOAL ACHIEVEMENT OF ELECTRONIC PRODUCT  
EXPORT BUSINESSES IN THAILAND: MEDIATING INFLUENCES OF BUSINESS EXCELLENCE**

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**ABSTRACT**

This article is about the effects of management control strategy on goal achievement. The study examines the relationships among management control strategy and business excellence. Business excellence is also taken as the mediator, whereas learning orientation, as well as a competitive advantage is taken as the moderators, and goal achievement is taken as the dependent variable. The results indicate that lean, the Theory of Constraints, and Six-Sigma have positive influences on business excellence. However, only Theory of Constraints does not have a positive influence on business excellence under learning orientation as a moderator. At the same time, business excellence is related to goal achievement within a competitive advantage as a moderator. Moreover, previous research has examined the relationship between business excellence and goal achievement via a competitive advantage as a mediator. This research shows that the impact of business excellence is not directly related to a competitive advantage. And then, a competitive advantage is not positively influenced by goal achievement. Finally, the contributions and suggestions for further research are provided

Keywords: *Lean; Theory of Constraints; and Six-Sigma; Learning orientation; Business excellence; Competitive advantage; and Goal achievement.*