

**DYSFUNCTIONAL PERFORMANCE MEASUREMENT SYSTEM
BEHAVIOUR: ITS ETHICAL ANTECEDENTS AND INFLUENCE ON
ORGANIZATIONAL CITIZENSHIP BEHAVIOUR**

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ABSTRACT

The importance of the performance measurement system (PMS) in enhancing a firm's profitability and sustainability has certainly been admitted by many but it has also been associated with certain dysfunctional behaviours (DBE), like information or measures manipulation. Though some research has been conducted regarding DBE, the impact of ethics on such behaviours has been left unstudied. Hence this study attempts to investigate how ethical antecedents might affect DBE, specifically information manipulation, and if such practices may influence their tendency to display the citizenship behaviour of the organization. Based on the social learning theory, this study employed eight constructs in the formulation of its framework, namely dysfunctional PMS behaviour (DBE, the dependent construct) which is expected to be explained by the independent constructs of ethical attitude (EAT), ethical ideology (measured in two dimensions of Relativism and Idealism), code of ethics (COE), ethical work climate (measured in three dimensions of Egoism, Benevolence and Principled), and perceived ethical leadership (PEL). The influence of DBE on citizenship behaviour (OCB) as moderated by psychological collectivism (PCO) was also examined. This survey study was conducted on a sample of branch bank managers employed in the local commercial banks in Malaysia who were selected using stratified random sampling. Data were analyzed and interpreted using PLS-SEM and the SPSS software. The results demonstrated that EAT and PEL exhibited negative relationships with DBE as expected. However, contrary to the initial hypotheses, Relativism was negatively related to DBE, while Idealism and Principled climates were positively related. In contrast, Egoism and Benevolence climates, and COE were not associated with DBE. DBE also negatively affected OCB targeted at organizational members, but not those targeted at the organization itself. PCO did not moderate the DBE-OCB relationship. These findings provide some important insights to both academicians and practitioners and create a more inclusive global picture of the antecedents and influence of employees' DBE, especially in non-western countries.

Keywords: dysfunctional behaviour, performance measurement system, ethical attitude, relativism, idealism, ethical work climate, psychological collectivism, citizenship behaviour

ABSTRAK

Kepentingan sistem pengukuran prestasi (PMS) dalam mengukuhkan keberuntungan dan kemapanan sesebuah perniagaan telah diakui oleh banyak pihak, namun ia juga telah dikaitkan dengan beberapa salahlaku, seperti manipulasi maklumat. Walaupun beberapa kajian telah dijalankan berkenaan dengan salahlaku PMS ini, namun pengaruh nilai etika ke atas salahlaku hampir tidak langsung diberikan penekanan. Atas dasar berkenaan, kajian ini dijalankan untuk menyelidik bagaimana latar belakang etika mempengaruhi kejadian salahlaku PMS, khususnya manipulasi maklumat, dan juga jika amalan tersebut turut mempengaruhi kecenderungan untuk mempamerkan tingkah laku kewarganegaraan organisasi. Berdasarkan kepada teori pembelajaran sosial, kajian ini telah menggunakan lapan pemboleh ubah untuk membentuk rangka kerjanya, iaitu gelagat salahlaku PMS (DBE, sebagai pembolehubah bersandar) yang dijangkakan akan dipengaruhi oleh pembolehubah-pembolehubah bebas, iaitu sikap etika (EAT), ideologi etika (yang diukur dalam dua dimensi, iaitu Relativisme dan Idealisme), kod etika (COE), iklim etika kerja (yang diukur dalam tiga dimensi, iaitu iklim Egoisme, Kebajikan dan Berprinsip), dan akhirnya persepsi kepimpinan beretika (PEL). Sementara itu, pengaruh DBE ke atas tingkah laku kewarganegaraan organisasi (OCB) juga dikaji dengan mengambilkira kesan psikologi kolektivisme (PCO). Kaji selidik ini telah dijalankan ke atas pengurus cawangan bank-bank perdagangan tempatan di Malaysia yang telah dipilih secara rawak berlapis. Data dianalisis dan ditafsirkan menggunakan PLS-SEM dan juga perisian SPSS. Keputusan menunjukkan bahawa EAT dan PEL mempamerkan hubungan negatif dengan DBE sebagaimana dijangkakan. Namun, bertentangan dengan hipotesis awal, Relativisme menunjukkan hubungan negatif dengan DBE, manakala Idealisme dan iklim Berprinsip menunjukkan hubungan positif. Sebaliknya, iklim Egoisme dan Kebajikan, dan COE didapati tidak berkait dengan DBE. DBE juga memberikan kesan negatif ke atas OCB yang disasarkan kepada ahli organisasi, tetapi tidak kepada organisasi itu sendiri. PCO pula didapati tidak mempengaruhi hubungan DBE-OCB. Penemuan ini memberikan maklumat penting kepada ahli akademik dan pengamal industri dan mewujudkan gambaran global yang lebih inklusif tentang latarbelakang dan pengaruh DBE, terutama di negara-negara bukan barat.

Kata kunci: gelagat salahlaku, sistem pengukuran prestasi, sikap etika, relativisme, idealisme, iklim etika kerja, psikologi kolektivisme, tingkah laku kewarganegaraan organisasi

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TABLE OF CONTENTS

PERMISSION TO USE	iv
ABSTRACT.....	v
ABSTRAK.....	vi
ACKNOWLEDGEMENT	vii
TABLE OF CONTENTS.....	viii
LIST OF TABLES	xv
LIST OF TABLES (continued)	xvi
LIST OF FIGURES	xvii
ABBREVIATION.....	xviii
CHAPTER ONE: INTRODUCTION.....	1
1.0 Background of the Study	1
1.2 Problem Statement.....	3
1.3 Research Questions	8
1.4 Research Objectives.....	9
1.5 Definition of Key Terms	10
1.6 Significance of the Research.....	13
1.7 Scope of the Study	16
1.7 Organization of the Study	17

CHAPTER TWO: LITERATURE REVIEW	19
2.0 Introduction.....	19
2.1 Banking Industry in Malaysia.....	20
2.1.1 Banking Industry and Its Contribution to Malaysian Economy	21
2.1.2 The Changing Landscape of Banking Operation.....	23
2.2 Dysfunctional Behaviour: Definitions and Concepts	27
2.2.1 Types of Dysfunctional Behaviour	32
2.2.2 Antecedents of Dysfunctional Behaviour	37
2.3 Performance Measurement System (PMS): A Brief Glance	42
2.4 Ethical Antecedents	48
2.4.1 Ethics: Definitions and Concepts.....	50
2.4.2 Individual Ethical Antecedents	53
2.4.2.1 Ethical Attitude (EAT).....	55
2.4.2.2 Ethical Ideology or Ethical Orientation (EID)	60
2.4.3 Organizational Ethical Antecedents.....	64
2.4.3.1 Code of Ethics (COE)	65
2.4.3.2 Ethical Work Climate (EWC)	69
2.4.3.3 Perceptions of Ethical Leadership (PEL)	74
2.5 The Influence of Dysfunctional PMS Behaviour.....	79
2.5.1 Organizational Citizenship Behaviour (OCB).....	83
2.6 Moderating Variable: Psychological Collectivism	88
2.7 Empirical Related Studies.....	92
2.7.1 Ethical Attitude (EAT) and Dysfunctional PMS Behaviour (DBE).....	93
2.7.2 Ethical Ideology (EID) and Dysfunctional PMS Behaviour (DBE).....	96
2.7.3 Code of Ethics (COE) and Dysfunctional PMS Behaviour (DBE)	100
2.7.4 Ethical Work Climate (EWC) and Dysfunctional PMS Behaviour (DBE)	104

2.7.5	Perceptions of Ethical Leadership (PEL) and Dysfunctional PMS Behaviour	109
2.7.6	Dysfunctional PMS Behaviour (DBE) and Citizenship Behaviour (OCB)	115
2.7.7	The Direct and Moderating Effects of Psychological Collectivism (PCO)	119
2.8	Summary	124
2.9	Underpinning Theories and Theoretical Framework	125
2.9.1	Social Learning Theory (SLT)	125
2.9.2	Ethical Theories or Philosophies	127
2.9.3	The Formulation of Theoretical Framework	130
2.10	Hypotheses Development	133
2.10.1	Hypotheses Relating Personal and Organizational Ethics to DBE	134
2.10.1.1	Hypothesis Relating EAT to DBE	135
2.10.1.2	Hypotheses Relating EID to DBE	137
2.10.1.3	Hypothesis Relating COE to DBE	139
2.10.1.4	Hypotheses Relating EWC to DBE	141
2.10.1.5	Hypothesis Relating PEL to DBE	143
2.10.2	Hypotheses Relating the Influence of DBE on OCB	146
2.10.3	Hypotheses Relating to PCO as a Moderator in the DBE-OCB Relationship	147
2.11	Chapter Conclusion	151
CHAPTER 3: METHODOLOGY		153
3.1	Introduction	153
3.2	Research Design	153
3.3	Research Population	156
3.4	Research Sample and Sampling Procedure	160
3.5	Questionnaire Development	163

3.5.1	Ruler-Option Scale.....	163
3.5.2	Social Desirability Bias.....	165
3.5.3	Pre-Testing of Instrument	167
3.6	Operationalization of the Variables	168
3.6.1	Dysfunctional PMS Behaviour	169
3.6.2	Ethical Attitude (EAT).....	170
3.6.3	Ethical Ideology (EID).....	172
3.6.4	Code of Ethics (COE)	175
3.6.5	Ethical Work Climate (EWC).....	176
3.6.6	Perception of Ethical Leadership (PEL)	180
3.6.7	Organizational Citizenship Behaviour (OCB).....	182
3.6.8	Psychological Collectivism (PCO)	184
3.7	Data Collection Procedures.....	186
3.8	Interview-based approach	188
3.9	Data Analysis: An Overview	190
3.9.1	Reflective Verses Formative Measurement Model.....	193
3.10	Chapter Summary	195
CHAPTER 4: DATA ANALYSIS		197
4.1	Introduction.....	197
4.2	Preliminary Analysis of the Data	198
4.2.1	Data Editing and Coding.....	198
4.2.2	Data Screening - Missing Values Analysis and Treatment	198
4.2.3	Data Screening - Outliers.....	201
4.2.4	Analysis of Response Rate.....	201
4.3	Non-Response Bias Test	202

4.4	Common Method Bias	204
4.5	The Respondents' Background Statistics.....	207
4.6	Goodness of Measures	208
4.6.1	Internal Consistency Reliability.....	210
4.6.2	Convergent Validity.....	210
4.6.3	Discriminant Validity.....	214
4.7	Descriptive Statistics of Constructs	220
4.8	The Level of Dysfunctional PMS Behaviour.....	223
4.9	Assessing Structural Model Results.....	228
4.9.1	Collinearity Assessment.....	230
4.9.2	Structural Model Path Coefficients for Hypotheses Testing and Coefficient of Determination (R^2 Value)	231
4.9.2.1	The Ethical Antecedents of DBE.....	231
4.9.2.2	The Influence of DBE.....	234
4.9.2.3	The Moderating Effects of PCO	236
4.9.3	Predictive Relevance (Q^2).....	238
4.9.4	Effect Size (F^2) and (Q^2).....	239
4.10	The Additional Analyses.....	241
4.10.1	The REL/IDEAL-DBE Relationships.....	241
4.10.2	The PRINC-DBE Relationship	244
4.10.3	The Moderating Effect of PCO	246
4.11	Summary of Hypotheses Testing.....	248
4.12	Chapter Summary	249
CHAPTER 5: DISCUSSION, IMPLICATIONS AND CONCLUSION.....		251
5.1	Introduction.....	251

5.2	Recapitulation of the Study Findings.....	251
5.3	Discussion of the Findings.....	255
5.3.1	The Level of Dysfunctional PMS Behaviour among the Malaysian Bankers	255
5.3.2	The Effect of Ethical Antecedents on Dysfunctional PMS Behaviour.....	261
5.3.2.1	The Effect of Personal Ethics on Dysfunctional PMS Behaviour.....	265
5.3.2.2	The Effect of Organizational Ethics on Dysfunctional PMS Behaviour.....	284
5.3.3	Personal Ethics Vs Organizational Ethics.....	300
5.3.4	Outcomes of Dysfunctional PMS Behaviour and the Moderating Effect of Psychological Collectivism	304
5.3.4.1	Dysfunctional Behaviour and Organizational Citizenship Behaviour	305
5.3.4.2	The Moderating Effect of Psychological Collectivism.....	311
5.4	Significant Implications of the Research	316
5.4.1	Theoretical Implications	316
5.4.2	Methodological Implications	321
5.4.3	Managerial Implications	324
5.5	Limitation and Future Research.....	328
5.6	Conclusion	334
5.7	Summary of the Research Study.....	338
	REFERENCES	342
	APPENDIX A: QUESTIONNAIRE.....	374
	APPENDIX B: SEMI-STRUCTURED INTERVIEW QUESTIONS	388
	APPENDIX C: INTERVIEWEES' PROFILES	390
	APPENDIX D: HARMAN'S ONE-FACTOR TEST	391
	APPENDIX E: INDEPENDENT SAMPLE T-TEST	393

APPENDIX F: LIST OF PUBLICATIONS AND PROCEEDINGS.....395

LIST OF TABLES

Tables	Title	Page
Table 2.1	Malaysian GDP by Sector, 1980-2005	21
Table 2.2	Malaysia Employment by Sector, 1980-2005	22
Table 2.3	A List of Hypotheses Proposed in the Study	150
Table 3.1	List of Member Banks of The Association of Banks in Malaysia and Branches Distribution by State as at 30 June 2012	157
Table 3.2	Distribution of Selected Samples After Stratification by (i) Banks and (ii) States	162
Table 3.3	Items to Measure Dysfunctional PMS Behaviour	169
Table 3.4	Items to Measure Ethical Attitude (EAT)	171
Table 3.5	Items to Measure Ethical Ideology (EID) via two Dimensions of Idealism and Relativism	174
Table 3.6	Items to Measure Code of Ethics (COE)	176
Table 3.7	Items to Measure Ethical Work Climate (EWC) via Three Dimensions of Egoism, Benevolence And Principled Climates	178
Table 3.8	Items to Measure Perceived Ethical Leadership (PEL)	181
Table 3.9	Items to Measure Organizational Citizenship Behaviour (OCB) via Two Dimensions of OCBI and OCBO	182
Table 3.10	Items to Measure Psychological Collectivism (PCO)	185
Table 3.11	Summary of Items to Measure Each Variable or Dimension and its Source.	186
Table 3.12	Rules of Thumb for Model Evaluation (For Reflective Measures Only)	194
Table 4.1	Missing Values Analysis	200
Table 4.2	Analysis of Response Rate	202
Table 4.3	Non-Response Bias Test: Independent Sample T-Test of the Variables Employed	203
Table 4.4	Common Method Bias: Correlations of Latent Variables	206
Table 4.5	Respondents Background Statistics	209
Table 4.6	Results of Measurement Model	212

LIST OF TABLES (continued)

Tables	Title	Page
Table 4.7	Loadings and cross loadings	216
Table 4.8	Fornell-Larcker Criterion	219
Table 4.9	Descriptive Statistics of Each Construct	222
Table 4.10	Classification of Respondents into Groups	223
Table 4.11	DBE Scale Items, Mean and Standard Deviation	224
Table 4.12	Level of Dysfunctional PMS Behaviour by Respondents Profile	226
Table 4.13	The List of Hypotheses Proposed in the Study	229
Table 4.14	Collinearity Assessment	230
Table 4.15	Path Coefficient and Hypotheses Testing	232
Table 4.16	Path Coefficient and Hypothesis Testing of the Moderation Effects Using Two-Stage Approach	237
Table 4.17	Results of Q^2 and R^2	239
Table 4.18	Summary of Results – Path Coefficients, f^2 and q^2	240
Table 4.19	Ethical Ideology by Taxonomy	242
Table 4.20	ANOVA for DBE by Different Ethical Taxonomy	243
Table 4.21	Idealism and Relativism by Psychological Collectivism	244
Table 4.22	DBE Scores by Rules and Cosmopolitan	245
Table 4.23	ANOVA for DBE Score by Different Reference Groups	246
Table 4.24	DBE Scores by PCO	247
Table 4.25	OCBI and OCBO Scores by PCO	248
Table 4.26	Hypotheses and Summary of Results	248
Table 5.1	Summary of the Study	338

LIST OF FIGURES

Figures	Title	Page
Figure 2.1	A Taxonomy of Ethical Ideology	63
Figure 2.2	Theoretical Ethical Climate Types	71
Figure 2.3	Dysfunctional PMS Behaviour: Its Ethical Antecedents and Influence on OCB as Moderated by PCO	132
Figure 3.1	Ruler-Option Scale	164
Figure 4.1	The Hypothesized Research Model	228
Figure 4.2	Results of the Path Analysis	235
Figure 4.3:	PCO as a Moderator in DBE-OCBI/OCBO Relationships Using Two-Stage Approach	237

ABBREVIATION

ABM	Association of Bank in Malaysia
BAFIA	Banking and Financial Institutions Act 1989
GDP	Gross Domestic Products
BNM	Bank Negara Malaysia
PLS	Partial Least Square
SEM	Structural Equation Modelling
DBE	Dysfunctional Behaviour
EAT	Ethical Attitude
EID	Ethical Ideology
REL	Relativism
IDEAL	Idealism
EWC	Ethical Work Climate
OGOISM	Egoism ethical climate
BENEV	Benevolence ethical climate
PRINC	Principled ethical climate
PEL	Perceived ethical leadership
COE	Code of Ethics
OCBI	Organizational Citizenship Behaviour targeted at organizational members
OCBO	Organizational Citizenship Behaviour targeted at organization itself
PCO	Psychological Collectivism
RO Scale	Ruler Option Scale
EPQ	Ethics Position Questionnaire
EM	Expectation–maximization

CHAPTER ONE: INTRODUCTION

1.0 Background of the Study

Performance measurement system (hereafter, PMS) is part of the management accounting control tool used for various internal business processes in an organization that becomes indispensable in any manager's everyday life. It is the back bone of an organization that determines the success or failure of all business units (Spitzer, 2007). Management needs measures and performance indicators on all critical success factors and PMS provides such information which sets the target, indicates if targets have been achieved and points out the problematic areas that need remedial actions. Hence, the information provided by PMS would facilitate effective and efficient operations and management that enables appropriate actions to be taken.

However, the information provided by PMS will only be effective and useful in decision making if it is reliable and not distorted by any kind of manipulation. Unfortunately, in the intense business competition nowadays, such a situation would prove hard to find. As argued by Argyris (1990), in its attempt to be objective and rigorous, ideals or targets set by the management accounting system (including PMS) are rarely fully achievable due to the failure of the system to account for the full complexity and uniqueness of a given context since it is formulated well ahead of time. Therefore, tension would arise in meeting the targets that would lead to embarrassment due to fear of failure, which would be seen as a threat to some (Argyris, 1990). As a result, employees will attempt to

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