

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

**By  
NOOR LIZA BINTI ADNAN**

**Thesis Submitted to  
Othman Yeop Graduate School of Business, Universiti Utara Malaysia  
in Fulfilment of the Requirement for the  
Degree of Doctor of Philosophy**

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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

## ACKNOWLEDGEMENT

*In the name of Allah, the Most Gracious and Most Merciful.*

First of all, I would like to express my humble gratefulness to almighty Allah (swt), Lord of Universe. Peace and Blessings be upon Muhammad, His servant and messenger.

I have been dreaming about this moment from the first day I started my PhD – the moment when I would write the acknowledgment, as that would indicate the end of my PhD journey, but of course, the beginning of a new role that I have to play. As such, I would have totally wasted my four years of life if this journey cannot transform me into a better person, both in terms of my relationship with God the Almighty, as well as my relationship with fellow humans. So much have happened in these meaningful four years – I have lost my dearest mother; I learned to totally depend on Allah and myself; I learned to persevere - to not giving up and keep trying; I learned to believe in myself and in my ability; I learned that the busier you get, the more you should allocate time for others; I learned that our children and age factor are not the barrier to success in study. I have learned so much, but above all, I learned that Allah loves us so much – all we need to do is ask, and He'll answer us even though for things that we consider as impossible...

Of course this PhD journey would not be possible without constant help and guidance from my dear two supervisors - Associate Professor Dr Che Zuriana Muhammad Jamil and Associate Professor Dr Nor Azila Mohd Noor. I could not wish for better supervisors and my warmest heartfelt thanks go to them. Then of course, I owe my most special thanks and gratitude to my dearest husband, Morad, for the love, support, patience and understanding, besides providing all facilities needed to conduct my study. Also, for my six children - Syamir, Dhaniah, Haziq, Mu'az, Sarah and Adam – for the inspiration and the entertaining acts that keep the stress away. They also act as reminder that work should not be a priority. My heartfelt thanks also goes to my parents who have instilled in me the importance of education. However, sadly, Mak is not here to witness my success. May Allah grant her a place in Jannah... Not to forget, my dearest brothers, sisters-in-law, nieces and nephews and relatives for constant encouragement.

I am also feeling thankful to those great people who never hesitate to offer helping hands whenever I got stuck during the course of my study. Even though I have never known or met some of them, but they gave me faith, advices and strength. To those who are still struggling with their PhD, always remember that help is only a 'keyboard away'. Your moment will come, Insyaa Allah...

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## 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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