

**AAU JOURNAL OF
MANAGEMENT SCIENCES**

Vol 5, Nos. 1 and 2

ISSN: 2251-0109

**Published by:
Faculty of Management Sciences
Ambrose Alli University
Ekpoma**

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Accounting Performance Measures and Dysfunctional Behaviour of Subordinates in the Nigerian Brewery Industry

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and

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ABSTRACT

The main thrust of the study is the determination of the effects of Accounting Performance Measures (APM) on the behaviour of subordinates in the Nigerian brewery industry. The study adopted the cross-sectional survey research design to collect data for the study. The OLS regression model was used in analyzing the data. The results showed that, in the brewery industry, when superiors rely highly on accounting performance measures in high task uncertainty situation; or when superiors place low reliance on accounting performance measure in low task uncertainty situation as a criterion to evaluate subordinate managers; subordinates seek relief by engaging in dysfunctional behaviours. The results are in tandem with the role theory which suggests that organizational factors may influence the development of role expectations and role pressures which may lead to dysfunctional behaviour on the part of subordinates. The study recommends that, when evaluating subordinates' performances in the brewery industry, the superior should place high emphasis on the actual performance against the expected performance of their subordinates so as to avert role ambiguity and strategic behaviour that might result to the incidence of dysfunctional behaviour.

Key words: *Accounting, Performance Measures, Subordinates, Evaluation, Task Uncertainty*

INTRODUCTION

Performance measurement has been defined by Neely, Adams & Kennerley (2002) as the process of quantifying the efficiency and effectiveness of past actions, while Moullin (2007) defines it as the process of evaluating how well organisations are managed and the value they deliver for customers and other stakeholders. Good performance is the criterion whereby an organization determines its capability to prevail. Performance measurement estimates the parameters under which programs, investments, and acquisitions are reaching the targeted results. Despite the merits in these definitions, in this study we are concerned with performance evaluation of subordinates using Accounting Performance Measure (APM). Several accounting performance measurement systems are in use today, and each has its own group of supporters. For example, budget evaluative style (Brownell & Hirst, 1986; Brownell & Dunk, 1992; Ross, 1995), and the Balanced Scorecard (Kaplan & Norton, 1993, 1996, 2001).

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According to Briers & Hirst (1990) an important and continuing area of behavioural accounting research is the relation between the degree of reliance on accounting information for performance evaluation (also often called budget emphasis) and individual behaviour. An observation of prior research shows that budget emphasis measures used in prior management accounting studies have focused on budget evaluative style originally developed by Hopwood (1972). When prior research investigated budget emphasis, the use of budget for performance evaluation is used to proxy for budget emphasis (Hopwood, 1972; Hansen & Van dev Stede, 2004).

The study aligns with Hopwood (1972) and Brownell & Dunk (1992), by adopting the use of budget evaluative style as accounting performance evaluation system. This is because most of the other popular APM (for example, the Balanced Scorecard) has no single version of their model that has been universally accepted. The diversity and unique requirements of different enterprises suggest that no one-size-fits-all approach will ever do the job (Gamble, Strickland & Thompson, 2007).

The emphasis in APM research is the concept of evaluative style focusing on the extent to which a superior uses budgetary data (or other quantitative data) to evaluate the performance of subordinate managers. When evaluating subordinate managers' performance, accounting information is often used alone or in conjunction with other information. In some circumstances it has been found that subordinate managers respond to such evaluation in a manner that would not be perceived by their superiors as being consistent with organizational objective and, consequently, their behaviour is often labeled dysfunctional (Cammann, 1976; Ouchi, 1979; Hirst 1981).

The major motivation for the study is that, to the best of the researcher's knowledge, virtually all the studies conducted on APM have been in developed economies; only a few number studies on accounting performance measure and the evaluation of subordinates have been conducted in developing economies. Based on the above submissions, the objective of the study is to ascertain whether low reliance on APM by superiors reduces the incidence of dysfunctional behaviour by subordinate managers and whether high reliance on APM by superiors reduces the incidence of dysfunctional behaviour by subordinate managers, taking data sources from enterprises in a developing economy setting.

LITERATURE REVIEW

This section reviews literature on the dependent variable (dysfunctional behaviour) and the independent variable (low/high reliance on APM). It also presents the theoretical underpinnings of this study.

Performance Measure and Task Uncertainty

Performance measures play a critical role in firms' compensation plans in motivating subordinates to allocate their efforts optimally (Ittner, Larcker & Rajan,

1997). Economic models developed by researchers to explain characteristics that influence the use of performance measures in compensation contracts commonly predict a negative relation between a performance measure and its assigned incentive weight (Datar, Kulp & Lambert, 2001). High or low performance measures increases or reduces dysfunctional behavior of subordinates and, hence, the risk incurred by the risk-averse manager, which must be compensated by the firm. Incentive contracting thus becomes more expensive as performance measure increases, which, in turn, leads firms to reduce the weight on the performance measure. Although the effect of performance measure characteristics on incentive contracting has received considerable attention in the literature (reviews are provided by Prendergast, 2002). Both agency theory and role theory predict that task complexity/uncertainty is likely to influence performance measure and invariably the behavior of subordinate managers.

According to Vining & Globerman (1999), complex tasks involve uncertainty about the environment as well as about the nature of the task and costs of production because such tasks are more likely to be affected by unforeseen changes in that environment. Firms with greater task complexity are likely to exhibit higher variance in overall performance measures because a broader range of potential outcomes is possible from the same inputs. Outcomes are also a function of the variances of individual subordinate behaviour. In a brewery industry, for example, the outcome of a complex procedure such as milling of wheat is more uncertain than the outcome of a less complex process such as capping of bottled drinks because of factors beyond the control of the superior manager. The implication is that variance in subordinate manager's behaviour will increase with task complexity and uncertainty. Thus, greater task uncertainty is likely to increase subordinate's dysfunctional behavior.

The study therefore proposes as follows:

A medium to high reliance on APM by superiors reduces the incidence of dysfunctional behaviour by subordinate managers in low task uncertainty enterprise.

Dysfunctional Behavior in an Organization

There are various forms of dysfunctional behaviors that can occur in an organization but with one common and underlying objective: to use the rules and procedures to one's advantage. Hirst (1983) considers dysfunctional behavior to be translated in rigid bureaucratic behavior, strategic behavior, resistance and invalid data reporting. But, a more thorough description of the forms of dysfunctional behavior is discussed below.

Biasing and focusing - the manager has flexibility over the various indicators or types of information he/she can report. Biasing would imply selecting the one(s) suiting best the circumstances and more favorable to the manager. Such situations

usually exist when managers are being required to provide estimates of future events (Briers & Hirst, 1990). This is very much related to the idea of focusing, since the attention of superiors is being diverted to specific, and more positive, elements of a system.

Filtering - filtering occurs when information is withheld because the subordinate thinks that this could be used by his/her superior to hinder the subordinate's personal goals (e.g. career progression). According to O'Reilly & Roberts (1974) the delaying of reports and over-presentation (to cause information overload) or over-aggregation can be classified as a form of filtering. Such dysfunctional behaviors may include forgery of documents and reports i.e. existing information is intentionally altered to satisfy selfish goal. Other available evidence indicates that the incidence of dysfunctional behaviour undertaken by subordinates is affected by their perceptions of the way in which their superiors use accounting performance measure to evaluate their performance. Hopwood (1972) found that the incidence of dysfunctional behaviour was minimal for subordinates who perceived that their superiors rely less on APM.

Performance Measurement System and Subordinates' Behaviour

In accounting literature there is growing recognition of the importance of understanding how APM systems relate to behaviour of subordinate managers. Psychological theories (e.g. role theory) in particular indicate that APM affect performance of subordinates. Drawing on these theories, Hall (2008) finds that role clarity within an organization mediate the relation between reliance on performance measurement system and behavior of subordinates. Research by Burney & Widener (2007) also shows how attributes of APM affects subordinates performance and invariably their behaviour. They found that low reliance on APM by superiors increases the incidence of dysfunctional behaviours by subordinates. While high reliance on APM by superiors was found to reduce subordinates dysfunctional behaviour.

According to Hall (2011) results show that a high comprehensive APM makes subordinate managers not to behave dysfunctionally in term of building new mental models of business unit operations, but only in specific settings, that is, for subordinate managers with a short organizational term and/or from a small-sized strategic business unit. Importantly, results (Burney, Henle & Widener, 2009) also show that both a medium to low or high reliance on APM by superiors has a positive and significant association with behaviour of their subordinates. However, in their study they didn't specify the direction of subordinates behaviour. Some researchers (Argyris, 1977; Hedberg & Jonsson, 1978; Staw & Boettger, 1990) are of the view that performance measurement system impedes the learning process of subordinates which may lead to dysfunctional behaviour. In contrast, performance measurement system is also claimed to help subordinate managers to behave

functionally towards the attainment of organizational goals by promoting curiosity and questioning of existing rationales (Chenhall, 2005; Henrz, 2006).

Following from these discussions, the researcher examine the following questions: does low reliance on APM by superiors reduce the incidence of dysfunctional behaviour by subordinate in developing economics? Does high reliance on APM by superiors increase the incidence of dysfunctional behaviour by subordinate managers in developing economies? This generates the second tentative statements in the study.

A medium to low reliance on APM by superiors reduces the incidence of dysfunctional behaviour by subordinate managers in high task uncertainty enterprise.

Accounting Performance Measure and Subordinate's Performance

APM (e.g. budgetary performance) may lead to better subordinates' budgetary performance. Budgetary performance is defined as the extent of success by the subordinates to meet budgeted targets. Budgetary performance is high if the subordinates' actual performance is close to or better than budgeted performance. Since APMs are likely to reduce the extent of subordinates' propensity to create slack, budgets are also likely to be accurately and realistically set. Accurate budgets, in turn, are likely to lead to better budgetary performance as subordinates are likely to view accurate budgets as realistic and attainable and hence are likely to be motivated to meet the budgeted targets (Becker & Green, 1962; Otley, 1978). That is to say, a medium to high reliance on APM by superior managers reduces subordinate managers' dysfunctional behavior.

Becker & Green (1962) suggest that when subordinates view budgets as accurately and realistically set, they are also likely to internalize the budget targets, leading to higher level of aspiration, which, in turn, will motivate subordinates to put in more effort to try to achieve the budgeted targets. In his study of superior's evaluative styles and budgetary performance, Otley (1978) also found that subordinates' budgetary performance was positively associated with superior's evaluative styles that emphasized the importance of meeting the budgets (budget constrained style). However, he also found that better budgetary performance was also associated with more accurate and realistically set budget targets. He concluded that the better budgetary performance was not the consequence of the evaluative style, but rather was caused by budget targets that were more accurately and realistic set.

Theoretical Framework

As earlier pointed out in section 1 of this paper, we shall extrapolate on the relationship between reliance on APM by superior managers and dysfunctional behavior of their subordinates. The role theory is adopted in this study to guide the research process. At its core, role theory is about human behavior. The behavior of individuals is examined in terms of how it is shaped by the demands

and rules of others, by their sanctions, and by individuals' own understanding a conception of what their behavior should be.

The central concern of role theory is the study of roles and behaviours pertaining a particular task. Apart from role conflict and role ambiguity variables, Kahn, Wolfe, Quinn, Snoek, & Rosenthal (1964) incorporated three types of conditioning factors in their framework which can be regarded as providing the context in which the basic casual sequence of conflict and response is worked out. Kahn et al (1964) also opine that organizational factors such as such as focal person may influence the development of role expectations and role pressures which may lead to dysfunctional behavior on the part of subordinates.. According to Kahn et al (1964), some subordinates experience role pressures differently than others.

Prior studies (Staw & Boettger, 1990; Hall, 2011) have successfully transferred key concepts of role theory in the realm of management accounting research and illustrated their value for the investigation of behavioural phenomena. Role theory has clearly proven to be a theoretical research strength around which research on the behavioural aspects of managerial accounting may be conducted. It helps to remind researchers that APMs are essential part explicit mechanisms of accountability that guide individuals to perform the role behavior the organization prefers (Marginso & Bui, 2009). However, this behavior by subordinates may be dysfunctional depending on whether low/high reliance on APM by superior managers reduces the incidence of dysfunctional behavior by subordinate managers.

METHODOLOGY

The cross – sectional survey research design was adopted in this study. This was because the data used in this study were examined at a particular point in time. The study covered all the brewery companies in Nigeria as at 31st December 2011. This was made up of seven (7) companies in all; Champion breweries plc, Golden guinea plc, Guinness Nigeria plc, International breweries plc, Jos international breweries plc, Nigeria breweries plc, and Premier breweries plc. The sample was arrived at by using the Yamani formula as follows:

$$n = N / 1 + N(e)^2$$

Where n = sample size sought

N = population

e = error limit (0.05 on the basis of 95% confidence level)

The sample size is therefore:

$$n = 7 / 1 + 7(0.05)^2 = 6$$

The sample size was further reduced to four because of data availability. However, the four companies sampled makes up about 60% of the population, which can

therefore be used to generalize the result. The sampled companies are: Champion breweries plc, Guinness Nigeria plc, International breweries plc, and Nigeria breweries plc. The simple random probability sampling technique was used for selecting the sample size. This was because it gives every element or subject in the population an equal and independent chance of appearing in the selection. This was achieved by assigning a number to each of the seven companies, after which, a computer package (Excel) was programmed to select 4 random numbers within the specified range. The numbers thus generated were used to choose the companies included in the study sample.

The primary source of data was used for this study: The data were collected by administering questionnaire to respondents. A well-structured questionnaire was used to generate the necessary data for the study and a total number of eight (8) copies of the questionnaire were administered personally by the researcher to the manager or supervisor in the production and marketing department of the selected companies in order to ascertain the extent of the truthfulness of the research hypothesis in the research work. The questionnaires were administered in Edo and Lagos state because the companies sampled are sited in both states. The research instrument was a questionnaire administered to respondents. The questionnaire was made up of two (2) main parts: Part 1 – instruction for completing the questionnaire and personal data; and Part 2 – core subject matter containing questions relating to the research question. The seven (7) point scale question type was used in developing the research instrument. The ordinary least square Regression Model was used to analyse the data collected in this study.

Derived Model and model specification

As earlier stated under the theoretical framework, when testing the relationship between subordinates' dysfunctional behaviour and explanatory variables, it was done from the perspective of the role theory. The role theory implies that APM such as budgeting and performance evaluation influence individual's behavior (Kahn et al,1964). Therefore, dysfunctional behavior by a subordinate is a function of APM resulting in such a behaviour.

$$DSFB = (APM) \dots\dots\dots(1)$$

Where:

DSFB = subordinate's dysfunctional behaviour

APM = accounting performance measure

Therefore, a medium to low or high reliance on APM by superior managers towards attainment of organizational goals can be represented as:

$$DSFB = f (RAPM) \dots\dots\dots(2)$$

Where:

RAPM = low or high reliance on accounting performance measure

Assuming a linear relationship, we can write the above equation (2) in an explicit functional form as:

$$DSFB = \beta_0 + \beta_1 \text{RAPM} + U \text{ ----- (3)}$$

Operationally, DSFB = q9 and RAPM = q4

Therefore, the functional model in this study is:

$$q9 = \beta_0 + \beta_1 q4$$

β_0 and β_1 are parameters to be estimated. The *apriori* expectation is that; $\beta_1 > 0$.

Note that 'U' is the error term and β_0 is the constant term.

RESULTS

In the study, data analysis was carried out on the line of dysfunctional behaviour (q9) and its supposed predictor (RAPM) represented by q4. In this study each slope coefficient measures the change in the estimated logit for a unit change in the value of the given regressor (holding other regressors constant). Thus, low or high Reliance on Accounting Performance Measure (RAPM) by superior managers' coefficient of 0.59 means with other variables held constant, that if DSFB (q4) increases by a unit, on average the estimated logit RAPM (q9) has the likelihood of increasing by about 0.59 units, suggesting a positive relationship between the two.

From the regression result above, the regressors have a significant impact on subordinates' dysfunctional behavior, as the p-value is 0.00. Given the calculated t-value as 4.8 which is greater than that of the table t-value (1.96), we reject the null hypothesis of a medium to high reliance on APM by superior managers reduces the incidence of dysfunctional behaviour by subordinate managers in low task uncertainty enterprise. Likewise, the hypothesis of A medium to high reliance on APM by superior managers reduces the incidence of dysfunctional behaviour by subordinate managers in low task uncertainty enterprise is also rejected. Based on this result, it can be concluded that, when superiors rely highly on accounting performance measures in high task uncertainty situation or when superiors places low reliance on accounting performance measure in low task uncertainty situation as a criteria to evaluate subordinate managers, subordinate seek relief by engaging in dysfunctional behavior. The D.W. statistic is 1.46 approximately which indicates absence of autocorrelation in the level series data and the model can be adjudged to have a good fit. The ability of the independent variables to explain the dependent variable is tested through the value of R^2 . In this case, R^2 amounts to about 62% which means that the independent variables explain 62% of the variation in the dependent variable. To find out whether this result is statistically significant or not, the researcher conducted an F test by comparing the value of calculated F (23.04) with its critical value (2.37). The decision rule in this case is: if the calculated value of F is greater than its critical value, this means that the joint influence of the predictors in the model on the dependent variable is significant.

DISCUSSIONS

From the result conducted for sampled companies in the Nigerian brewery industry, a medium to high reliance on APM by superior managers in high task uncertainty situation increases the incidence of dysfunctional behaviour by subordinate managers, and likewise, a medium to low reliance on APM by superior managers in low task uncertainty situations increases the incidence of dysfunctional behaviour by subordinate managers as depicted by the slope coefficient (2.097).

This result is in consonance with the assertion of Stew & Boettger (1990) who are of the view that PMS impede the learning process of subordinates which may lead to dysfunctional behaviour. Also in tandem with the result of this study is the finding by Burney & Widener (2007) that low reliance on performance measurement system by superiors increase subordinate's dysfunctional behaviour in task uncertainty environment. Burney et al (2009) also found that a medium to low or high reliance on APM by superiors has a positive and significant association with behaviour of subordinates. However, the direction of the relationship was not spelt out.

In a study on integrative strategic performance measurement systems, strategic alignments of manufacturing learning and strategic outcomes, Chemhall (2005) and Henri (2006) posit that performance measurement system helps subordinate managers to behave functionally towards the attainment of organizational goals. This result is not in tandem with the result of this study. Also in support of the findings of Chemhall (2005) is a study by Hall (2008) on the effect of comprehensive performance measurement systems on role clarity. According to Hall (2008), role clarity within an organization mediate the relation between reliance on performance measurement system and behaviour of subordinates. This earlier position by Hall in 2008 was further confirmed by his study in 2011 where he found that a high comprehensive accounting performance measurement system makes subordinates managers not to behave dysfunctionally in terms of building new mental models of business unit operations.

CONCLUSION AND RECOMMENDATIONS

The use of a particular measure in performance evaluation per se, may not necessarily affect subordinate attitude and behavior. The effect may be attributable to the precise manner in which the measure is used. Hence it is how measures are used that will affect subordinate attitude and behavior. This provides the support for the expectation that as long as the performance evaluation is perceived to be fair, the use of a particular performance measures may lead to favourable attitudes and behavior, such as job satisfaction.

The main conclusion is that when superiors rely highly on accounting performance measures in high task uncertainty situation or when superiors places low reliance on accounting performance measure in low task uncertainty situation as a criteria to evaluate or determine their subordinate manager's reward (e.g. salary promotion

amongst others), subordinate seek relief by engaging in dysfunctional behavior. Apparently a medium to low (medium to high) reliance on accounting information is less likely to induce dysfunctional behavior in a high (low) task uncertainty situation of an enterprise.

Based on the findings in this study, the researcher recommends that:

(i) when evaluating subordinate managers' performance as a criteria to determine their prospective reward (e.g salary and promotion), superior should place high emphasis on the actual performance against the expected (budgeted) performance of their subordinate so that role ambiguity and strategic behavior that might result to the incidence of dysfunctional behavior would be averted. (ii) So also, when evaluating subordinates' performance, low reliance or low emphasis should be placed on these subordinates' actual performance against their expected performance to determine their prospective reward in order to avert high tension, stress and high pressure that consequently result to the incidence of dysfunctional behavior toward performance task.

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APPENDIX I: DATA ON QUESTIONNAIRE**Table 1: QUESTIONNAIRE DISTRIBUTION**

Respondent	No of Questionnaire Administered	No of Questionnaire returned and completed	No of Questionnaire not completed	No of Questionnaire not returned
Total	8	8	0	0

Source: field survey, 2011

Table 1 shows that 8 questionnaires were administered to manager or supervisor of Production and marketing department in a brewery company. All the questionnaires were duly completed and returned.

Table 2: AGE DISTRIBUTION

Age group	Frequency	Percentage
Below 30	1	12.5%
30-39	2	25%
40-49	4	50%
50 and above	1	12.5%
Total	8	100%

Source: field survey, 2011

Table 2 shows that out of the total 8 respondents 1 is below 30 and this figure represents 12.5%. 2 respondents are between the age of 30-39 years and this figure represents 25%. 4 respondents are between the age of 40-49 which represent 50% and 1 respondent which represent 12.5 percent is 50 years and above.

Table 3: SEX DISTRIBUTION

Sex	Frequency	Percentage
MALE	8	100%
FEMALE	—	—
TOTAL	8	100%

Source: field survey, 2011

Table 3 Shows that all the 8 respondents which represent 100% are male

Table 4: DURATION OF PRESENT JOB POSITION

Years	Frequency	Percentage
Below	4	50%
5-10	2	25%
11-15	2	25%
Total	8	100%

Source: field survey, 2011

Table 4 shows that 4 respondents which represents 50% of the total 8 respondents have spent below 5 years. 2 respondents which represent 25% of the total 8 respondents have spent between 5-10 years and the other 2 which represent 25% have spent between 11-15 years in their present job position.

Table 5: DURATION OF PRESENT EMPLOYMENT

Years	Frequency	Percentage
Below 5	—	—
5-10	3	37.5%
11-15	3	37.5%
16-20	1	12.5%
21 and above	1	12.5%
Total	8	100%

Table 5 shows that, none of the respondents have spent below 5 years in their present employed company. 3 respondents representing 37.5% of the total 8 respondents have spent between 5-10 years. 3 respondents representing 37.5% have spent between 11-15 years and between 16-20 and 21 and above is one respondent representing 12.5% respectively.

Table 6: QUALIFICATIONAL LEVEL

Qualification	Frequency	Percentage
OND	1	12.5%
HND	2	25%
Bachelor's degree	4	50%
Master's degree	1	12.5%
Total	8	100%

Table 6 shows that OND and Master degree holder is one respondent representing 12.5% respectively, the 2 HND holders represent 25% and the other respondents which are Bachelor's degree holder represent 50%

Table 7: FUNCTIONAL AREA DISTRIBUTION

Department	Frequency	Percentage
Production	4	50%
Marketing	4	50%
Total	8	100%

Table 7 shows that 4 respondents representing 50% are in both production and marketing department each.

Table 8: ORGANSATIONAL FUNCTION

Level	Frequency	Percentage
Manager	3	37.5%
Sales officer	2	25%
Supervisor	3	37.5%
Total	8	100%

Table 8 shows that out of the 8 respondents, 3 are manager another 3 are supervisors, each represents 37.5% and the other 2 respondents are sales officer which represents 25%

Table 9: FREQUENCY DISTRIBUTION

RESPONSES	CODE	FREQUENCY	PERCENTAGE FREQUENCY	CUM. PERCENTAGE FREQUENCY
Strongly disagree	1	1	0.97%	0.97%
Disagree	2	13	12.62%	13.59%
Moderately disagree	3	12	11.65%	25.24%
Undecided	4	10	9.71%	34.95%
Moderately agree	5	26	25.24%	60.19%
Agree	6	31	30.1%	90.29%
Strongly agree	7	10	9.71%	100%
TOTAL		103	100%	100%

Table 9 shows that 1 frequency of the total 103 frequency of responses, which represent 0.97% STRONGLY AGREE. 13 frequencies of responses representing 12.62% of the total frequencies of responses DISAGREE. 12 frequencies of responses representing 11.65% of the total frequencies of responses MODERATELY DISAGREE. 10 frequencies of the total frequencies of responses, representing 9.71% are UNDECIDED. 26 frequencies of the total frequencies of responses, representing 25.24% MODERATELY AGREE. 31 frequencies of the total frequencies of responses, representing 30.1% AGREE and 10 frequencies of the total frequencies of responses, representing 9.71% STRONGLY AGREE. In the frequency distribution.

NB: Demographic analysis not linked to any of the objectives of the paper!

APPENDIX II: PRESENTATION OF REGRESSION RESULTS

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	q4 ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: q9

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.789 ^a	.622	.595	.692	.622	23.036	1	14	.000	1.456

a. Predictors: (Constant), q4

b. Dependent Variable: q9

ANOVA^b

Model		Sum Squares	Df	Mean Square	F	Sig.
1	Regression	11.040	1	11.040	23.036	.000 ^a
	Residual	6.710	14	.479		
	Total	17.750	15			

a. Predictors: (Constant), q4

b. Dependent Variable: q9

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.290	.615		2.097	.055
	q4	.597	.124	.789	4.800	.000

a. Dependent Variable: q9

APPENDIX III: PERSONAL DATA

SECTION A: PERSONAL DATA

INSTRUCTION: Please tick '✓' or specify where others is given

- 1. Your level in this organization (place or tick '✓')
 - a. Manager _____
 - b. Supervisor _____
 - c. Others (please specify) _____
- 2. Your main functional area in which you are employed
 - a. Production _____
 - b. Marketing _____
 - c. Others (please specify) _____
- 3. Age: Below 30 [] 30-39 [] 40-49 [] 50 and above _____
- 4. Your sex: Male _____ Female _____
- 5. Highest qualification attended
 - a. Secondary school _____
 - b. Diploma _____
 - c. OND _____
 - d. HND _____
 - e. Bachelor's degree _____
 - f. Mater's degree _____
 - g. Others (please specify) _____
- 6. How many years have you worked in your present job position? _____
- 7. How many years have you worked for this company? _____
- 8. How many years have you worked in other company and in the same line of business? _____

SECTION B: CORE SUBJECT MATTER

Kindly tick '✓' on one of the multiple choice answers that agree most with your opinion in each of the following questions. The response categories are:

- 1 Strongly Disagree 2 Disagree 3 Moderately disagree 4 Undecided 5 Moderately agree
 6 Agree 7 Strongly agree

PART A: RELIANCE ON ACCOUNTING PERFORMANCE MEASURE

S/N	Items	1	2	3	4	5	6	7
		SD	D	MD	UN	MA	A	SA
1	In reviewing your performance, your immediate boss believes that the outcomes, which are a significant part of your job, may be captured by quantitative information (e.g. cost, production target, sales target, etc).							
2	Your actual performance compared with expected performance determines your pay prospect.							
3	Your level of punctuality is closely related to your pay prospect.							
4	The number of days you were present at work closely determine how much you receive as salary.							
5	Your promotion prospect is determined by your actual performance (expressed in quantity terms) compared with expected performance (expressed in quantity terms).							
6	Your promotion prospect is determined by your punctuality and the days you were present at work.							
7	How well you get along or your relationship with your immediate boss is closely related to your actual performance compared with expected performance.							
8	Your immediate boss believes that the quantitative criteria used for assessing your performance are not too high or too low but rather set at a reasonable level.							
Part B: DYSFUNCTIONAL BEHAVIOUR								
9	Where your actual work performance compares with expected work performance determines your reward (e.g. salary, promotion, etc), it reduces the trust you have on your immediate boss.							