

ABSTRACT

Prior research has highlighted the limitations of traditional management control and performance measurement systems (PMS) whereby the systems were claimed to be inadequate for today's business environment. The shortcomings of traditional PMS have led to the use of more comprehensive PMS. Extant research indicates Comprehensive Performance Measurement System (CPMS) is widely used in organisations for decision facilitating and influencing purposes. Empirical evidences also show that the number of companies adopting multiple PMS (i.e. Balanced Scorecard) for performance measurement and evaluation is increasing. However, recent research provides inconsistent findings on the relationship between the use of CPMS and performance. These findings imply that CPMS may not necessarily lead to better performance, as the effectiveness of CPMS could be subjected to the limitation in the manager's cognitive abilities. In particular, the research in the context of evaluative judgement implies that there are drawbacks from CPMS as there are limitations in the manager's cognitive abilities. Information could be overloaded due to variations or too many measures used in a CPMS.

Review of the literature suggests that research that examines behavioural consequences of the informational characteristics of CPMS is lacking suggesting there may be an indirect relationship between CPMS and performance. Drawing from this gap in the literature, using cognitive motivational theory, this research examines whether the link between CPMS and job performance is influenced by role stress, organisational commitment and locus of control. This research will also contribute to provide further understanding of the effect of MAS, in the context of PMS on individual performance. Specifically, this research proposes that CPMS may affect job performance via mediating variables of role stress (role ambiguity and role conflict) and organisation commitment (affective commitment). Based on the social learning theory, this research also predicts that a manager's personality of traits, locus of control (internal and external manager) influences the relationship between the decision-facilitating role of CPMS and job performance. Data were collected using questionnaire survey and interviews. The sample comprised business unit (BU) managers of manufacturing companies, members of the Federation of Malaysian Manufacturer (FMM).

Based on useable survey responses of 120 business unit managers, the results show the role ambiguity (role stress dimension) and organisational commitment mediate the relationship between CPMS and job performance. However, there is no evidence on the mediation effect of role conflict in the relationship. This implies CPMS will enhance job performance through the presence of high level of organisational commitment and lower role ambiguity. The moderation effect of locus of control is only identified in the relationship between CPMS and role ambiguity. However, no support was found for the moderating effects of locus of control in each relation between CPMS and organisational commitment, role conflict and job performance. Finding implies manager's locus of control personality influence the use of PMS information and behaviour. Particularly, internal managers who perceive that they are in control of their performance will have higher motivation, thus would perform better than external manager. The interview results provide further insights and support for the survey findings. Role ambiguity and organisational commitment play important role in the use of CPMS to improve job performance. There is evidence indicating managers' locus of control personality influence the use of CPMS and managers' behaviour.

ABSTRAK

Penyelidikan dahulu telah menekankan batasan kawalan pengurusan tradisional dan Sistem Pengukuran Prestasi (SPP) di mana sistem dikatakan tidak mencukupi untuk perniagaan hari ini. Kelemahan SPP tradisional membawa kepada penggunaan SPP yang lebih komprehensif. Kajian pada masa ini menunjukkan SPP komprehensif digunakan secara meluas dalam organisasi untuk membantu keputusan dan mempengaruhi peranan. Bukti empirikal menunjukkan bahawa bilangan syarikat yang mengguna pakai SPP pelbagai (iaitu Ukuran Skorkad Berimbang) untuk pengukuran dan penilaian prestasi semakin meningkat. Walau bagaimanapun, kajian baru-baru ini memberikan penemuan yang tidak konsisten dalam hubungan antara SPP komprehensif dan prestasi. Penemuan ini membayangkan bahawa SPP komprehensif mungkin tidak semestinya membawa kepada prestasi yang lebih baik kerana keberkesanan SPP komprehensif mungkin bergantung kepada kelemahan dalam kebolehan kognitif pengurus. Khususnya, penyelidikan dalam konteks penghakiman menilai membayangkan bahawa terdapat kelemahan dari SPP komprehensif kerana terdapat batasan dalam kebolehan kognitif pengurus. Maklumat boleh terbeban disebabkan variasi atau terlalu banyak indikator penilai digunakan dalam SPP komprehensif.

Kajian literatur menunjukkan bahawa kekurangan penyelidikan mengkaji kesan tingkah laku dari ciri-ciri informasi SPP komprehensif mencadangkan mungkin ada hubungan tidak langsung antara SPP komprehensif dan prestasi. Berdasarkan jurang dalam literatur, menggunakan teori kognitif motivasi, penyelidikan mengkaji sama ada hubungan antara SPP komprehensif dan prestasi kerja dipengaruhi oleh tekanan peranan, komitmen organisasi dan lokus kawalan. Kajian juga akan menyumbang kepada memberi kefahaman lanjut kesan Sistem Perakaunan Pengurusan, dalam konteks SPP ke atas prestasi individu. Khususnya, kajian ini mencadangkan bahawa SPP komprehensif boleh mempengaruhi prestasi kerja melalui mediator tekanan peranan (kekaburan peranan dan konflik peranan) dan komitmen organisasi (komitmen afektif). Berdasarkan teori pembelajaran sosial, kajian ini juga meramalkan personaliti pengurus, lokus kawalan (pengurus dalaman dan luaran) mempengaruhi hubungan antara peranan pemudah keputusan SPP komprehensif dan prestasi kerja. Data dikumpul dengan menggunakan soal selidik dan temubual separa berstruktur. Sampel terdiri daripada pengurus unit perniagaan (BU), syarikat-syarikat pembuatan, ahli Persekutuan Pengilang Malaysia (FMM).

Berdasarkan jawapan kajiselidik yang boleh digunakan dari 120 pengurus perniagaan, keputusan menunjukkan kekaburan peranan (dimensi tekanan peranan) dan komitmen organisasi mempengaruhi hubungan antara SPP komprehensif dan prestasi kerja. Walau bagaimanapun, tidak terdapat bukti kesan pengantara konflik peranan dalam hubungan. Ini membayangkan SPP akan meningkatkan prestasi kerja melalui kehadiran tahap komitmen organisasi yang tinggi dan rendah kekaburan peranan. Kesan moderator lokus kawalan hanya dikenal pasti dalam hubungan antara SPP komprehensif dan kekaburan peranan. Walau bagaimanapun, tiada sokongan ditemui untuk kesan moderator lokus kawalan dalam setiap hubungan antara SPP komprehensif dan komitmen organisasi, konflik peranan dan prestasi kerja. Penemuan membayangkan personaliti lokus kawalan pengurus mempengaruhi penggunaan maklumat SPP dan tingkah laku. Terutama sekali, pengurus dalaman yang melihat bahawa mereka dapat mengawal prestasi mereka akan mempunyai motivasi yang lebih tinggi akan melaksanakan kerja lebih baik dari pengurus luaran. Keputusan temubual memberi maklumat lanjut dan sokongan untuk hasil kajian soal selidik. Kekaburan peranan dan komitmen organisasi memainkan peranan yang penting dalam penggunaan SPP komprehensif untuk memperbaiki prestasi kerja. Terdapat bukti yang menunjukkan personaliti lokus kawalan mempengaruhi penggunaan SPP komprehensif dan tingkah laku pengurus.

ACKNOWLEDGEMENTS

Many people have provided me with assistance and support in completing this research project. First of all, I would like to express my sincere appreciation and gratitude to my supervisor, Associate Professor Dr. Che Ruhana Isa, for her support and guidance through the stages of the thesis process. I may not have been able to make it without her insightful directions and guides.

My thanks also go to the staff of the Graduate School of Business at University of Malaya, for their assistance and support during the program. Also staff and friends at the Faculty of Business and Accountancy; they deserve thanks for their encouragement, inspiration and guidance for me to go through the challenging paths in completing this study. I am also grateful to University Technology MARA for giving the opportunity and financial support for me to pursue this study. I am thankful to my friends Nurbarizah, Dr Kamisah and Dr Suria for their encouragement and friendship in the memorable four years of my life.

Special thanks and love to my family for their patience, encouragement and support through this process. First and foremost, my children, Irfan, Syafiqah, Haziq, Syafiah and Adlina; thank you for the love and understanding. All of you have given me constant motivation, provided me with strength in achieving this goal and at the same time reminding me about what is truly important in life. Last but not least, a special thanks and love to my dear husband, Johan, for his sacrifice, understanding and support throughout the journey.

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LIST OF ABBREVIATIONS

CPMS	Comprehensive performance measurement system
BSC	Balanced scorecard
JP	Job performance
JRI	Job relevant information
LOC	Locus of control
MAS	Management accounting system
MCS	Management control system
MRA	Moderated regression analysis
OC	Organisational commitment
PLS	Partial least squares
PM	Performance measure
PMS	Performance measurement system
RA	Role ambiguity
RC	Role conflict
RS	Role stress
SPMS	Strategic performance measurement system
SPSS	Statistical package for social science