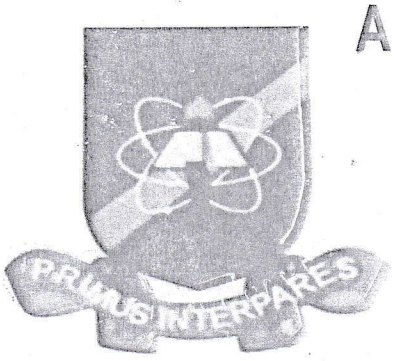
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PERFORMANCE MEASUREMENT, REWARD SYSTEM AND EMPLOYEES' DYSFUNCTIONAL BEHAVOURS: EVIDENCES FROM MANUFACTURING SMALL AND MEDIUM ENTERPRISES IN KWARA STATE, NIGERIA

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Abstract
Expectedly, control systems are design to align individual objectives with organization-wide objectives. However, this seems not to be observable in most cases going by the series of organization problems attributed to employee dysfunctional behaviours. This study attempts to investigate the extent to which performance measurement and reward control systems influence employees' dysfunctional behavior in manufacturing companies in Kwara State. To achieve this objective, well-structured questionnaires were sent to randomly select one hundred and thirty-eight (138) line managers as respondents. Ordinary least square regression analysis was employed in testing the hypotheses raised. The study found that reward system and performance measurement system have significant negative effect on the employee's dysfunctional behavior practice at 5% significant level (P-value of 0.034 and 0.048 respectively). This implies that reward system and performance measurement have capacity to restraint level of employee dysfunctional behaviour. The study therefore recommends that the management of companies should use both intrinsic and extrinsic reward system as well as the use of balance score card for performance measurement in influencing employees to pursue organization objectives.

Key Words: Accounting Control System, Dysfunctional Behaviour, Performance Measurement, Reward System, Small and Medium enterprises

Introduction
Modern organizations need a reliable and functional control system to survive in this era of intensive competition, since the organization participants that are in place to implement various strategies put in place also have their own individual objectives which in most cases are at variance with the corporate objectives. Expectedly, control systems are design to align individual objectives with organization-wide objectives. However, this seems not to be observable in most cases going by the series of organization problems attributed to employee dysfunctional behaviours. Reported cases of fraud and gaming among corporate organization are abound both in academic literature and professional releases (Levine, 2005; & Stein, 2007; Akikibofori, 2013). Much of these problems have been attributed to the way and manner accounting control systems are being designed and used. Accounting control systems entail tools such as budgets, variance reports, standard operating procedures, or performance-based remuneration or reward system or more recent techniques such as the balanced scorecard. Although evidences on the behavioral effects of budget use have been acknowledged among scholars and practioners, the extent to which performance management mechanisms such as reliance on accounting performance measures and rewards influence employee bahaviours seems not to be adequately documented. The use of these two control mechanisms are largely expected to generate reaction from employees.

Reward system as a form of control supposed to promote healthy competition among organization participants and in effect lead to productivity. Dutta & Lawson (2009) and Goetz (2010) are of the view that attainment of goal congruence between the employees and the company requires understandable reward system that connected to larger overall goals of the company. For reward system to be effectively used as controlling tools of influencing employees, design and its use need to be aligned with nature and objective of activity to be carried out by subordinates. In this instance, organization must developed reward that meets individual aspiration as well as team work.

Business organizations do also rely on performance measures to exert control on subordinate. Bourne, Mills, Wilcox, Neely & Platts (2000) argue for the necessity to continuously align the performance measurements with the company strategy to ensure that all managers and employees are working towards goals and objectives that are up to date and aligned with the overall strategy . Various accounting-based performance measures can be designed and employed to pursue organization strategic direction. For instance, where organization need to achieve efficient and effective use of its assets, measures such as return on assets may be deployed. Thus inability of organization to design comprehensive performance measures capable of collecting information about the success of the strategic direction put in place may be counterproductive. This may be possibly manifest in how employee react to the measures, particularly where narrow view accounting measures are substantially rely upon.

The extent to which these two forms of accounting control system (reward system and performance measurements) are being used to attain goal congruence among relatively medium business organization in Nigeria can be described as a matter guess work instead of empirical verification. Few studies such as Ejunudo (2014); Hirst (2014); Salah (2016); Baird (2017) reported conflicting findings while focusing on public sectors and communication sectors as study area. The study, therefore investigated the effect of accounting control systems on employees' dysfunctional behaviour of selected manufacturing companies in Nigeria. Specifically, we examined the extent to which reward system influence employees' dysfunctional behaviour of selected manufacturing companies in Kwara State and measure performance measures effect on employees' dysfunctional behaviour. We are of the opinion that study of this nature may provide managers with new insight on the management of employee performance through the deployment appropriate control techniques that could promote psychological balance among organization participants.

Literature Review

Conceptual Discourse

Accounting and Control Systems

Control is applied at different levels within an organization. Merchant & Van Der Stede (2007) see management control systems as a collection of control mechanisms that mainly focus on internal activities which aimed at influencing the employees' behaviours in desirable manners in order to brighten the probability that the organizational goals will be achieved. Management control systems represent in a broader term that encompass accounting control systems but it also includes other controls such as action personnel, social controls and accounting control system. Accounting control system refers to the collection of practices such as budgeting, standard costing and periodic performance reporting that are normally administered by the management accounting functions (Jorge, 2015).

Rheeder (2015) opined that in developing a good management accounting and control system, technical and behavioural characteristics of the designs must be taken into consideration. The technical features relate to relevance guiding decision making as regard goal congruence, while the behavioural aspect of the design must also be considered in building management accounting and control system. This is because human interests and motivations can vary significantly as the major role for control systems is to motivate behaviour congruent with the desires of the organization. An important measure of accounting control system is reward system. Reward systems, are all the employers available tools that may be used to attract, retain, motivate and satisfy employees (Armstrong, 2012). This encapsulates the totality of organizational investment make in its people and everything its employee's value in the employment relationship. Brattan (2013) also observed that reward systems are all the monetary, non-monetary and psychological payments that an organization provides for its employees in exchange for the work they perform. Salah (2016) categories reward system into two groups, financial and non-financial rewards. The financial rewards are the extrinsic rewards while the non-financial rewards are the intrinsic rewards. Yousaf, Latif & Saddiqui (2014) are of the opinion that there are three types of rewards i.e. extrinsic, intrinsic and social rewards. Yousaf, Latif & Saddiqui (2014) further stated that

extrinsic rewards are physical benefits such as pay, salaries, bonus, fringe benefits and career development. The intrinsic rewards are intangible psychological rewards such as appreciation, meeting new challenges, positive and caring attitude from employers, job rotation, and sense of achievement, professional growth and individual recognition. The social rewards arise from the interaction with other people on the job and may include supportive relationship with managers, supervisors and co-workers. Reward systems may promote competition between subordinates where cooperation would have been preferable, and may encourage the manipulation of actions and reports so that decision takers and performance evaluators may be misinformed.

Another important aspect of accounting and control system is the performance measurement. Neely, Adams & Kennerly (2002) define performance measurement as "the process of quantifying the efficiency and effectiveness of past actions". Metawie & Gilman (2005) defined performance measurement as "an assessment of an organization's performance which include the measures of productivity (which quantifies the outputs and inputs of an organization and expresses the two as a ratio, that is ratio of output to input), effectiveness (which determines the relationship of an organization's output to what an organization is intended to accomplish), quality (which examines an output or the process by which an output is produced) and timeliness (which evaluates the time involved in producing an appropriate output).

Gomes, Yasin & Lisboa (2004) opined that performance measurement must possess certain characteristics such as reflecting relevant non-financial information based on key success factors of each business unit; implemented as a means of translating strategy and monitoring business results; must be aligned and fit within a strategic system; should be based on organizational objectives, critical success factors and customer needs which monitors both financial and non-financial aspects; and must change dynamically with strategy as well as linked to reward systems. Marginson, McAulay, Melving & Van Zijl (2011) opined that the interactive utilization of non-financial performance can be important for generating a positive psychological experience and indirectly increasing performance. Van der Stede (2006) also opined that diversity in performance measurement benefits performance of firm irrespective of the firm's strategy because firms with more extensive performance measurement systems have higher performance especially firms that include objective and subjective non-financial measurements. However, Beekes, *et al.*, (2010) concluded that the excessive reliance on meetings targets in performance appraisal is excessively linked to dysfunctional employees' behaviour whether financial or non-financial targets are used in performance evaluation.

Dysfunctional Behaviour

Jaworski & Young (1992) defined dysfunctional behaviour as "actions in which subordinate purposefully attempts to manipulate elements of an established control system for his own purposes. Dysfunctional behaviour is defined as the voluntary acts of the employees to manipulate the elements of the performance measurement and control system in order to produce a better report, either for the benefit of the subordinates, superiors or for self-interest (Adnan, Jamil & Nor, 2013). Hence, dysfunctional behaviour means the actions taken in an unethical ways either by the manager or employees intentionally in order to mislead various stakeholders by producing a report with better performance report for personal gain at the expense of the organization's performance and effectiveness.

Employees engage in dysfunctional behaviour either for personal gain or for the company's competitive advantage (Jaworski & Young, 1992)..There are many forms of dysfunctional behavior. Adnan, Jamil & Nor (2013) in Birnberg, Turopole & Young (1983) classified dysfunctional behaviour into six namely biasing, smoothing, focusing, gaining illegal act or falsification and filtering. This makes some forms of dysfunctional behaviour to be redundant. Jaworski and Young (1992) classified dysfunctional behaviour into gaming and information manipulation and have been adapted by different authors such as Soobaroyen (2007) & Adnan, *et al.*, (2013).

Empirical Review and Hypothesis Development

Relationship between Performance Measures and Employee Dysfunctional Behaviour

Evidences on the consequences accounting control system design and use are largely concerned on how employees or organization react to the tools that are being used to actualize the control objectives. Much of these works have affirmed the negative reaction of employees to accounting control techniques such as budget, compensation and various performance measures. For instance, Marginsonet *al.*, (2011) concluded based on the evidence that for firm to actually positive outcome from the adoption of performance measures, such measures must be interactively used. He affirmed that much interactive use of the techniques produced positive psychological experience and in effect led to performance increasing outcome. Essentially, the study operationalised performance measures from the dimension of both financial and non-financial measures. Similarly, Emeni and Urhoghide (2014) have reported on the inappropriate use of performance measures in context of task uncertainty. The survey study revealed the tendency of subordinate to engage in data manipulation or any other dysfunctional behaviour where superior rely only on accounting performance to control employee either in a high or low task uncertainty situation. Hirst (2014) in his study has also confirmed that over reliance on accounting performance measures in a high task uncertainty situation create tension on the part of organization performance. The survey research revealed that social withdrawal, a form of employee dysfunctional behaviour was more prominent across the surveyed educational institution in Sydney.

Management use of accounting control in a dimension of target setting has also been reported as factors influencing employees to resort to gaming and other negative behaviour in an organization. In this respect, Beekes*et al.*, (2014) collected survey data from 236 respondents of UK companies for which the regression results confirmed the influence of fair and interactive target setting on reduced dysfunctional behavior. High task complexity has also been reported as one the factors contributing to low employee performance. This assertion is an inference made by Becton and Carr (2017) in their study of differential effects of task performance, organizational citizenship behavior and job complexity. The cross-sectional research shows that high task complexity accounted for lower performance that low task complexity.

Given the common trend of empirical evidences observed above, this study deduces a null hypothesis as follows:

H_0: There is no significant effect of performance measure on employees' dysfunctional behaviour of selected manufacturing companies in Kwara State

Relationship between Reward System and Employee Dysfunctional Behaviour

In actualizing the best of employees to pursue organization goals, differing numbers of reward system may be designed by the management. However, the usage of this control technique may result to both positive and negative employee behaviour. Several studies have revealed positive outcome of reward system in organization. Akter (2012) assessed the effect of employees' satisfaction of Sainsbury's in the United King and indicated that the employees of the company were happy with the reward system. Adekoya (2013) has also revealed in his study that better compensation management has significant impact on employees' performance of Nigerian Port Authority. Bello & Adebajo (2014) also examined the impact of reward system on employees' performance and came with the conclusion that a significant positive relationship between employee's performance and compensation system exists.

Similar trends have also been observed outside the shore of Nigeria. The qualitative study conducted by Murphy (2015) on the effect of reward systems on employee performance in United Kingdom, found out that reward system has significant positive effect on employees' performance. The cross sectional study of Salah (2016) on the relationship between various types of reward and employees' performance in Jordan using extrinsic, intrinsic, social, and reward mix revealed a statistical positive significant relationship. Pendleton & Robinson (2017) examined the effects of combining incentives on workplace labour productivity in United Kingdom. The result of the study affirmed high performance effect of profit sharing incentive.

The evidences from the reviewed extant literatures informed this null hypothesis as follows:
H_0: Reward system has no significant influence on the employees' dysfunctional behaviour of selected manufacturing companies in Kwara State.

Theoretical Framework

This study was guided by theory X and Y. Theory X and Y consider dealing with employees with strict policies as well as motivating them. Theory X posit that employees are lazy not ready to work, ambitionless, non-initiative and dislike responsibilities and individual goal oriented, hence there is need for strict supervision, penalties and external rewards in order to motivate the employees. Theory Yon the other hand assume that managers believe that their employees are self-directed, highly motivated, committed, highly skilled and capable of exercising their efforts in an inherent manner in order to achieve the individual and organizational objectives. Therefore, theory Y managers assume that control and supervision are not necessary for these people to meet their objectives and that of the organization.

Deducing from theory Y, involving employees in decision making process can prove the capability of the employees, help in fulfilling their higher level needs and high level of commitment, thereby reducing the probability of engaging in cheating/dysfunctional activities. More so, emanating from theory X, using adequate control mechanism, employees need to be supervised at every step and strict penalties will make employee to abide by the laid down rules in achieving their organizational objectives and prevent non-challant attitude of the employees. Theory X managers think that team members need to be promptly rewarded or punished constantly to make sure that they complete their tasks. Theory X managers motivate their employees using carrot and stick approach, which reward good performance and punish poor performance.

Methodology

Research Design

We conducted this study in a setting of medium-sized firms on the basis that this form of business organization strongly supports Nigerian economy and possess culture that largely differed from large-sized firms. The study focused on line managers of manufacturing companies in Kwara State. The total numbers of companies that engaged in manufacturing process and duly registered with the Corporate Affairs Commission (CAC) as well as registered with the Federal Inland Revenue Service in Kwara State are sixteen companies with (212)line managers. These set of organization participant were targeted due to the fact that they are the ones that can provide adequate answers to the questions raised in the questionnaire. In the final analysis, one hundred and thirty-eight (138) respondents were randomly selected from firms that were initially stratified. To avoid bias as well as ensuring that each companies in the population is evenly represented, the researchers used the proportion of each company in the population size to select the number of respondents (line managers) from each company.

Data Collection and Instrumentation

We developed a survey to collect data used in the analysis. The instrument was structured in a way that each variable of interests was individually addressed using a likert-scale response format. Much of the measurements questions were adapted from the scaled developed by Soobaroyen (2007. The scale did not include questionnaire items on reward which the researchers improved on while questions on other variables were modified and restructured to suit the objective of the present study. The instrument was pre-tested with experts both in academic and business practices. In addition, Cronbach-alpha measures of reliability was used to affirmed the internal consistency of the scale. The result of the test was above the threshold of 07 (Woodridge, 2011).

Measurement of Variables

The variables of interests were measured using previously validated instruments. The Dysfunctional behavour was measured with gaming activities and manipulation of information

(Soobaroyen (2007); Fisher and Downes (2008); Adnan, *et al.* (2013) while Performance measurement was proxied as: Level of effort put into job, Quality of the product, Contribution to company's profit, Meeting the budget, Customer service ratings, Team work/development, Efficient running of unit (Emeni and Urhoghide (2014); Cahminda, *et al.* (2016); Muhammed, *et al.* (2017); Mitchell, *et al.* 2018) and reward system measured with intrinsic and extrinsic reward system. Intrinsic Rewards was measured with Job rotation, Professional Growth, Individual recognition. Extrinsic reward system was measured through incentive, Promotion, Job Security, Allowances (Murphy (2015); Salah (2016); Pendleton and Robinson, 2017).

Model Specification

We adapted Baird's (2017) model which is written in explicit form as follow:

The model is written in an explicit form as:

DB = $_0$+ $_1$ RW + $_2$PM + $_3$CS + ... (iv)

Where: DB = Dysfunctional behaviour, RW=Reward System, PM =Performance Measurement System, CS = Company size

The study estimated the relationship depicted by the model through ordinary least squares (OLS) regression techniques. Before then, descriptive statistical analysis was employed to observed trend on the profile of the respondents and also normality test and correlational analysis were carried validate the employment of regression analysis as a form inferential statistical analysis.

Results and Discussions

Descriptive Analysis

Table 1 shows the descriptive analysis of the bio-data of the respondents through frequency and percentage. Based on the sample size of one hundred and thirty eight (138), questionnaires were distributed to the line managers of the companies under the study. Ninety seven (97) questionnaires were dully filled and returned. This represents 70.3% response rate which is above the average rate of 50%. Hence, the analysis of this study was based on the ninety seven (97) questionnaires returned. The demographic characteristics of the respondents were summarized in table1.

Table 1: Descriptive Result: Respondents Demographic Profile

Variable		Frequency	Percentage
Age	31 – 35	4	4.1
	36 – 40	46	47.4
	41 – 45	41	42.3
	46 above	6	6.2
	Total	97	100
Gender	Male	45	46.4
	Female	52	53.6
Status	Single	2	2.1
	Married	93	95.8
	Divorce	2	2.1
Year of working experience	6-10	35	36.1
	11-15	56	57.7
	16-20	6	6.2
Qualification	HND/B.Sc.	34	35.0
	M.Sc./MBA	38	39.2
	ICAN/ANAN	25	25.8

Source: Authors' Computation, (2019)

The result in table 1 revealed that 95.9% of the respondents fall within the age bracket above 36 years old, implying that the respondents are matured and can take decision on their own without influence. Table 4.1 also depicts that 72.6% of the respondents were males while 27.4% were females. The table shows that 95.8% of the respondents are married. It could also be seen from table 4.1 that about 70% of the respondents have over ten (10) years working experience. This implies that majority of the respondents have enough experience to make right suggestions and decisions for the development of their various departments. Table 4.1 shows that 35% of the respondents hold tertiary level education certificates either HND or B.Sc. as the minimum qualification, 39.2% of the respondents have additional qualification such as M.SC/MBA, while 25.8% are members of various professional bodies such as ICAN and ANAN. This implies that majority of the respondents possess additional professional skills that are relevant to their job requirements and are qualified to handle the job.

Preliminary Analyses

This section/sub-chapter shows the preliminary analyses such as reliability test and normality distribution test.

Reliability Test

Table 2: Reliability Statistic

Variables	DB	RW	PM
Cronbach-Alpha	0.836	0.814	0.789

Source: Authors' Computation (2019)

Prior to the testing of hypothesis, the instrument was subjected to reliability test through the use of Cronbach-Alpha. Table 42 shows the value for all the variables. The assumption of Cronbach alpha is that any value greater than 0.7 is acceptable and makes the data to be reliable. The result in table 4.2.1 indicates that the variables exhibited values greater than 0.7 (0.836,0.814 and 0.789) which implies that the data are reliable and consistent with acceptable research standards.

Table 3:Normality Test

Variables	DB	RW	PM	SIZE
Skewness	-0.322	-0.924	-0.682	-0.480
Kurtosis	-1.235	0.128	-0.511	-0.723

Source: Authors' Computation (2019)

The result in table 3 shows the skewness and kurtosis result of the of the normality distribution of the data collected. Skewness and Kurtosis have been widely used in testing the normality distribution of data set. The rule of thumb is that any value of skewness and kurtosis that falls outside ±3 has problem of normality distribution (Pallant, 2001). It could be deduced from the result in table 3 that all variables do not have normality distribution problems because none of the variable has values that falls outside the range of -3 to +3.

Hypotheses Testing

Table 4: Regression Table

Variables	Coefficients	Std. Error	T-value	Sig.
Constant	-1.592	.627	-2.539	.013
RWS	-.217	.101	-2.149	.034
PMS	-.190	.086	-2.209	.048
SIZE	.052	.083	.063	.529
R^2	0.582			
Adjusted R^2	0.516			
F-statistics	8.473 (0.000)			

Source: Authors' Computation, (2019)

The result in table 2 shows the linear relationship between accounting control systems and employees' dysfunctional behavior with the use of Ordinary Least Square (OLS) regression analysis. It shows that the independent variables employed in the study explained around 51.6% of the variations in the dependent variable of the sample firms, as shown by the adjusted coefficient of determination (Adjusted R^2) value of 0.516. The table also revealed that the model is fitted as indicated by F-statistic of 8.473 which is significant at 1% level of significance. The testing of hypotheses was conducted following the fitness of the model.

Test of Hypothesis One

H_{01}: Reward system has no significant influence on employees' dysfunctional behaviour of selected manufacturing companies in Kwara State.

The result in table 3 shows that reward system has significant negative influence on employees' dysfunctional behavior of the selected manufacturing companies in Kwara State(β= -0.217, P<5%) .Given the direction of the significant estimated coefficient, if employees are rewarded adequately in both monetary and non-monetary terms, the problem of employee dysfunctional behavior may be minimized to certain degree. Statistically speaking, a unit increase in appropriate reward system will reduce employee dysfunctional behavior tendency by 22%.

Test of Hypothesis Two

H_{02}: Performance measures have no significant effect on employees' dysfunctional behaviour of selected manufacturing companies in Kwara State

Also in table 3, negative significant relationship performance measures and employee's dysfunctional behavior was also observed (β= -0.190, P<5%) leading the decision not to accept null hypothesis. Express statistically, a unit change in nature performance measure results in 19% decrease in employee's dysfunctional behaviour. The result revealed that performance measures have significant negative effect on employees' dysfunctional behaviour as shown by beta coefficient of -0.190 with P-value of 0.044 at 5% level of significance. The result leads to the rejection of the null hypothesis, resulting/ leading to the acceptance of the alternative hypothesis. The alternative hypothesis states that performance measures have significant effect on dysfunctional behaviour of selected manufacturing companies in Kwara State. This signifies that when the system put in place for measuring the performance of employees is not only based on quantitative terms (that is, figure or accounting return), it will induce 0.19% reduction in employees' dysfunctional activities. This implies that performance measurement system that is all

encompassing, that is, both qualitative and quantitative measures, will encourage group work, thereby preventing the employees' of the companies from engaging in activities that is against the norms, rules and regulations of the company which can subsequently hindered the success of the company.

Discussion of Findings

From the empirical analysis and the hypothesis tested, the results showed that accounting control systems proxy with reward system, performance measures and budgetary control system have significant negative effect on dysfunctional behavour of selected manufacturing companies in Kwara State. The empirical result of the study shows that reward system, performance measurement system and budgetary control system have significant negative effect on dysfunctional behaviour of the selected manufacturing companies in Kwara state.

Specifically, the study found out that reward system has significant negative effect on dysfunctional behaviour of selected manufacturing companies in Kwara State. This implies that a company with a better reward (both intrinsic and extrinsic reward) system in place for its employees will not only achieve its set goals but also prevent the employees of such company from engaging in actions that can hinder the success of the company. This confirmed the argument of theory Y which posits that employees always have the willingness to work, be productive and deter from any irregularities when a strong motivator such as reward is put in place for them as this will make them to be self-control and highly committed to the achievement of the organizational objectives. The result also supports the *a-priori* expectation as the researcher expects that a reward system that is based on both monetary and non-monetary reward to employees would lead to reduction in dysfunctional behaviour by the employees. The finding of this study is in line with the studies of Akter (2012); Cherotich, *et al.* (2015); Murphy (2015) and Salah (2016) where they found out reward system reduce the dysfunctional behaviour of employees, leading to better performance in terms of productivity and dedication.

The study also found out that performance measurement system has significant negative effect on dysfunctional behaviour of selected manufacturing companies in Kwara State. The result implies that a company that measures the performance of its employees using both qualitative and quantitative measures would not only improve in terms of its performance (production and turnover) but also discourage the employees from engaging in the manipulation of information or gaming activities which can disrupt the progress of an organization. The result confirms to the a-priori expectation as the research expects that a performance measurement system that is not only based on quantitative (number) alone but also take quality of product made by employee into consideration would prevent the employees of the company from involving in dysfunctional activities. The results also confirm the assumption of theory Y as it posits that when employees are motivated and encouraged, it would prevent them from engaging in any act that would lead to information asymmetry between the employees and the management. The result of the study corroborates the findings of Marginson *et al.* (2011) and Beekes *et al.* (2014). The two studies found out that the use accounting and non-accounting measurement for performance reduces dysfunctional behaviour.

Conclusion and Recommendations

The general aim of the study was to establish the extent to which dysfunctional behaviour of employees are being influenced by nature of rewards system and performance measures put in place by the management. Findings from this empirical study revealed that the two independent variables to a large extent influence the degree of employee's dysfunctional behaviour in a negative direction. Thus, our study confirms the efficacy of appropriate rewards system and performance measures as a means of achieving effective control on employees in the area of ethical behaviour in pursuit of organization objectives. In others, this empirical evidence affirms the use of rewards system and performance measures as goal congruence instruments as observed in the previous studies.

In view of the conclusion, we argue that and recommend that management of firms should employ the use of both intrinsic and extrinsic reward system in order to minimize or prevent the employees tendency from engaging in unethical practices such as gaming and data manipulation that are inimical the long term survival of an organization. Similarly, adequate attention should also be paid to how employee performances are being measured. Specifically, comprehensive measures that will align with organization objectives and take into consideration, employees' personal aspiration should be encouraged.

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