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Behavioural Factors Affecting Accounting Task Performance

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Abstract
The purpose of this study is to examine the interrelationships among accounting employees' behavioural variables of conflict, communication, balanced power, shared values, trust and cooperation, and their impact on accounting task performance. The study uses the structural equation modeling technique and data collected through survey method. Results indicate that the relationships of conflict, communication and balanced power on trust are statistically significant and are of the a priori expectations. The factors: conflict and balanced power have significant influence on cooperation and their relationship with cooperation are of the a-priori expectation. Overall, the study finds that trust and cooperation have significant positive impacts on accounting employee task performance. Conclusion and implications are derived from the study findings and direction for further research provided.
Keywords: behavioural factors, accounting employee task performance, balanced power, shared values, trust, structural equation modeling

1. Introduction

Accounting employees play a crucial role in the success of their organizations. They work within the accounting systems to provide accounting information to managers and staff of other functional areas (marketing, production, purchasing, personnel etc) for the purpose of planning, control, co-ordination and decision-making. Accounting employees provide information for the processing of sales invoices, purchase order, receipt of cash from customers, processing of wage bills, and payments to suppliers. The efficient and effective task performance of the above activities depends on well designed accounting information systems and behavioural factors.

The view has always been that well designed accounting systems would enhance efficiency and effectiveness of task / organizational performance. Hence, prior research focused primarily on the technical design aspects of accounting systems as a means to enhancing task / organizational performance (Chritensen & Demski, 1997; Chenhall & Smith, 1998; Bromwich & Hong, 1999; Anderson & Young, 1999; Williams & Seaman, 2002; Choe, 2004; Ismail & King, 2005; Flamholtz, 2005).

The behavioural aspect in the accounting environment did not feature much in the accounting literature. Although management accounting gave some attention to the behavioural aspects of accounting, it was mainly centered on accounting information systems, budgetary control and the control environment (Chenhall, 2003). In the Nigerian context it has been observed that in so many companies, bottlenecks, delays and inaccuracies occur in the carrying out of accounting activities. The question could then be asked. "why in spite of well designed computerized accounting systems, do Nigerian companies still experience the aforementioned deficiencies? There is not much to explain this phenomenon in the accounting literature. This noticeable gap in the accounting literature provides the motivation for this study.

The objective of this study is to find out whether there is a significant relationship between the behavioural factors in the accounting environment and accounting task effectiveness. Using a survey method and a structural equation modeling (SEM) technique, the study seeks to investigate the relationships between the following: conflict, communication, balanced power, shared values, trust, cooperation and accounting employee task performance.

The rest of this paper is organized as follows. First, the paper reviews the literature and develops the hypothes(es) and the conceptual framework. This is followed by an outline of the research method, result analysis and finally discussions and conclusions.

2. Literature Review and Hypothesis Development

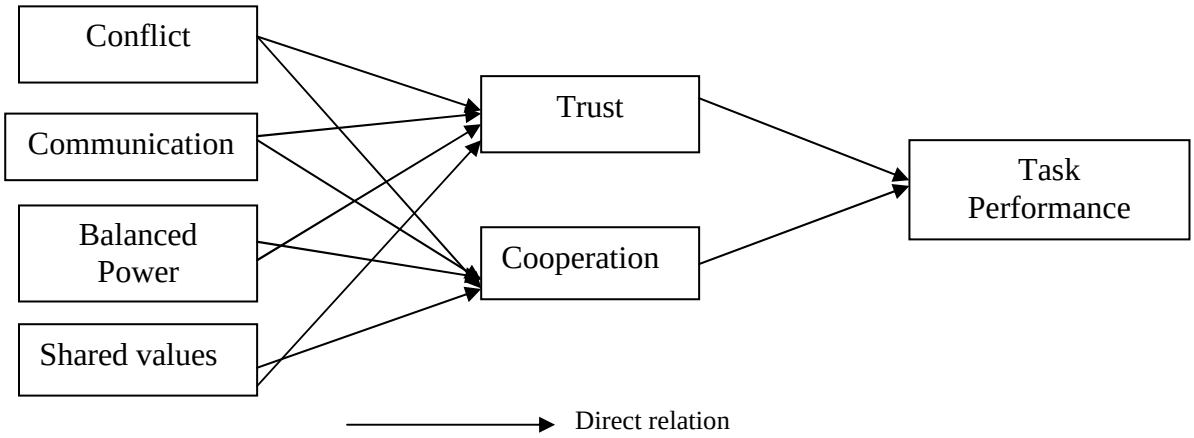
The theoretical background for this study is drawn from both accounting, management, production and marketing literatures (Abernethy & Stoelwinder, 1991; Anderson & Young, 1999; Anderson et al., 2002; Chenhall, 2004; Kang, Lee, & Choi, 2004; Lascu, Manrai, Manrai, & Kleezek, 2006; DeGroot & Brownlee, 2006; Guenzi & Troilo, 2006; Spillan & Parnell, 2006).

Specifically, the theoretical framework for this study is organized around the work of Kang et al., 2004. In their empirical study, they identified seven behavioural factors in the structural model that directly and indirectly

impact on task performance. These are conflict, communication, balanced power, shared values, trust, and co-operation. The hypothesized relationships in the theoretical model are shown in figure 1 below.

Figure 1

The theoretical Model



Source: Developed from the literature.

Conflict, Communication, Balanced Power, Shared Values, Trust, Cooperation and Task Performance

Conflict is defined as behaviours that impede, block, and frustrate other parties obtaining objectives or the inconsistency of expected responses among members (Raven & Kruglanski, 1970). Rashkis (2004) operationalizes it as behaviour which is "regularly associated with acute and isolated incidents such as outbursts, arguments, or verbal / physical altercations". Conflicts results from differences in perceptions, role incompatibility, role ambiguity, objectives, disagreement as regards job scope, and unbalanced power between different employees working in different sections, whose jobs are mutually dependent. Argyle (1969) identified the potential antecedent condition to conflict as improper communication, characterized by the use of unclear terms and noise in communication channels.

Conflict appears to be minimized in relationships characterized by trust. In such organizations employees trust that their colleagues would adhere to planned tactics, display cooperative behaviour, and balanced power (Dant & Schul, 1992). Under such situations, accounting employees working in different sections are more likely to cooperate and to release timely information for the execution of task performance. Our a priori expectation therefore, is that:

H1a: There is a negative relationship between conflict and trust amongst the accounting department employees

H1b: There is a negative relationship between conflict and cooperation amongst the accounting department employees.

Communication is defined as "the formal as well as informal sharing of meaningful and timely information between organizational members" (Anderson & Weitz, 1992). It has been operationalized as the frequency of business contact and exchange of information (Bucklin & Sengupta, 1993; Lusch & Brown, 1996). Communication influences the quality of relationships. According to the literature communication encourages interdependence (Lusch & Brown, 1996), cooperation (Mohr, Fisher & Nevin, 1996), trust (Doney & Canon, 1997), and ultimately influences task performance (Anderson & Narus, 1990). When employees engage in meaningful communication, they come more in contact with one another, and see the need for trust and cooperation in order to achieve their common goals. Our a priori expectation therefore is that:

H2a: There is a positive relationship between communication and trust amongst the accounting department employees

H2b: There is a positive relationship between communication and cooperation amongst the accounting department employees.

Power is the potential to influence others. It is the ability of one party to influence another party to undertake an activity which under normal circumstances the other party would be unwilling to do (Anderson & Weitz, 1989).

However the ability to influence is a function of whether the power is unbalanced (asymmetric) or balanced (symmetric). Unbalanced power is relative power of one party over another, which is the result of the net dependence of the one on the other. If one party depends more on the other, the less dependent partner has power over the more dependent party (Pfeffer, 1981). However when one party dominates the other the weaker party becomes mistrustful about the other party's intention and this would diminish the level of trust. According to McDonald (1999), asymmetric power can lead to unproductive partnerships. Balanced power refers to the domination of neither party. It exists when parties are equally dependent on one another. Balanced power would result to a strong, long lasting relationship among organizational members. For example the cost and budgetary control department depends on invoices for costing purposes from invoice control department and receipts and payments department. On the other hand invoice control department and receipts and payments department depend on the cost and budgetary control department to provide them input for variance reporting. Where accounting employees who perform different accounting tasks are equally dependent on each other, this would enhance cooperation, mutual trust, and mutual commitment (Geyskens et al., 1996) among them. Our a priori expectation therefore is:

H3a: There is a positive relationship between balanced power and trust amongst the accounting department employees.

H3b: There is a positive relationship between balanced power and cooperation amongst the accounting department employees.

Shared values are the extent to which organizational members have beliefs in common about what behaviours, goals, and policies are important, appropriate or inappropriate (Rokeach, 1973). Generally, values are assumed to be universal (Brunso et al., 2004). It has been suggested that individuals that have similarities in values are more likely to have social closeness and form trust (Zucker, 1996). It could be argued therefore that shared values or similarity in values would lead to cooperation and trust among accounting employees, which in turn would positively impact on accounting task performance. Our a priori expectation therefore is:

H4a: There is a positive relationship between shared values and trust amongst the the accounting department employees.

H4b: There is a positive relationship between shared values and cooperation amongst the accounting department employees

Trust, according to the literatures in social psychology and marketing, can be defined as the perceived credibility and benevolence of a target of trust (Ganesan, 1994; Kumar, 1996). It exists when one party has confidence in the exchange partner's reliability and intergrity (Moorman et al., 1992; Morgan & Hunt, 1994). Relationships exist among trust, communication, balanced power, shared values, conflict, cooperation and accounting task performance. Communication enhances trust. Trust on the other hand encourages communication between organizational members and thus reduces information asymmetry (Min & Mentzer, 2004). Trust enhances cooperation (Andaleeb, 1995). Trust is found in relationships where there is little conflict. Our a priori expectation is:

H5: There is a positive relationship between trust and cooperation.

Trust amongst accounting department employees should lead to long-term relationship which should ultimately impact on accounting task performance. Our a priori expectation therefore is:

H6: There is a positive relationship between trust and accounting task performance

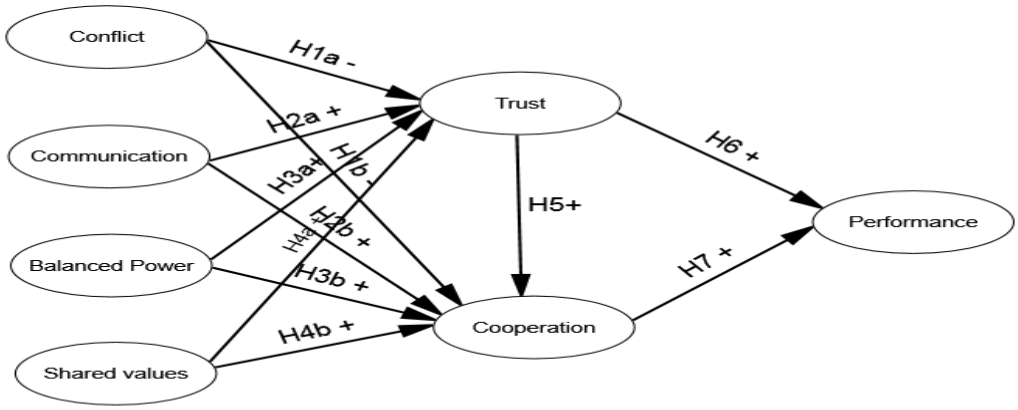
Cooperation refers to situations in which parties work together to achieve mutual goals (Anderson & Narus, 1990). Group that has similarity in values are usually more cooperative. Cooperative groups display team spirit towards achieving a common goal. Cooperation among the accounting department employees should therefore lead to more openness in information sharing and commitment towards achieving organizational goals. Our a priori expectation therefore is:

H6: There is a positive relationship between cooperation and accounting task performance.

The conceptual framework

Building on advances in the prior literature, a comprehensive framework is proposed as presented in fig. 1 to characterize the relationships of the aforementioned six critical factors: conflict, communication, balanced power, shared values, trust, cooperation and their impacts on accounting task performance

Figure 2. Hypothesized model of causal effects among factors



Source: Adapted from Kang, Lee, & Choi, 2004.

Figure 2 shows a hypothesized model of the causal effects among the factors. The model states that conflict, communication, balanced power and shared values among the accounting department employees have direct relationship with trust and cooperation. Besides trust and cooperation have a one-way relationship. These two variables together have impacts on accounting task performance.

3. Research Method

To examine the validity of the proposed hypotheses, empirical tests were conducted using structural equation modeling (SEM) technique. The test involve three major procedures: 1. Measurement of constructs, 2.Sampling and data collection, 3. Confirmatory factor analysis.

Measurement of Constructs

According to the properties of SEM, two types of variables, 1. Latent (unobserved) variable and 2. Manifest (observed) variable, should be appropriately identified before system analysis. Table 1 summarizes all the variables. The seven constructs are developed based on corresponding literature survey and then relevant items are adapted for each construct. These items are the questions in a questionnaire instrument. Responses to these items are the manifest (observed) variables.

Sampling and data collection

Data used for this study were collected through questionnaire survey aimed at the staff of accounting departments of Nigerian business firms. The survey items are the corresponding manifest variables (questionnaire items) shown in table 1. The questionnaire instrument is shown in Appendix. A total of 300 accounting department staff of 30 Nigerian manufacturing firms were arbitrarily chosen and administered with the questionnaire instrument. 270 questionnaires were returned by the respondents. After a thorough check of the returned questionnaires the final valid size is 250 after elimination of 20 incomplete questionnaires. The survey items were measured using a five-point likert-type scale, ranging from ‘strongly disagree (=1)’ to ‘strongly agree (=5)’.

Table 1: Summary of Operational Measures

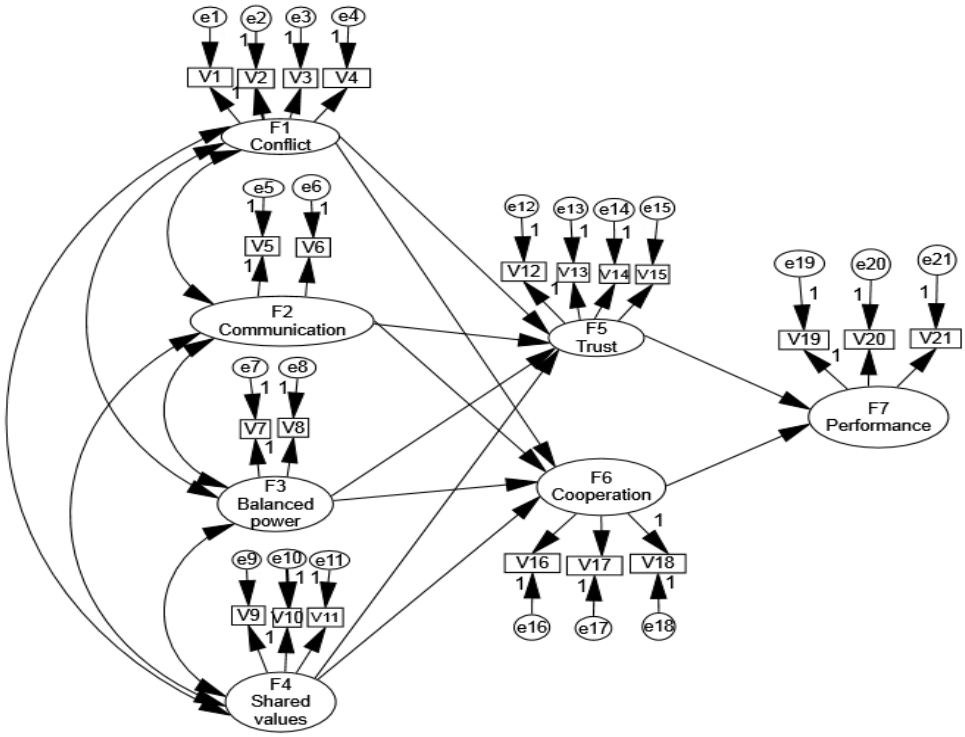
Latent Variables	Corresponding manifest variables (measures)	Supporting literature
F1: Conflict	**V1:** I become angry when I work with staff from other sections (**anger**) **V2:** I am frustrated when I work with staff from other sections (**frustration**) **V3:** I have hostility to other staff from other sections (**hostility**) **V4:** I resent when I work with staff from other sections (**resentment**)	Kumar et al. (1995)
F2: Communication	**V5:** We candidly talk with each other (**frankness**) **V6:** We provide each other with timely information (**voluntariness**)	Smith & Barclay (1997)
F3: Balanced Power	**V7:** I have appropriate power in the relationship with staff from other sections (**power**)	Smith & Barclay (1997)
F4: Shared values	**V8:** I exert appropriate influence in relationship with staff from other sections (**ascendance**)	Morgan & Hunt (1994)
F5: Trust	**V9:** We have similarity in interests (**concern**) **V10:** We have similarity in values (**values**) **V11:** We have similarity in thoughts (**opinion**) **V12:** I believe in the information that staff from other sections provide me (**persuasion**) **V13:** When making important decisions, other staff consider my welfare (**consideration**)	Doney & Canon (1997)
F6: Cooperation	**V14:** Staff from other sections have the attributes to do my job (**significance**) **V15:** Other staff from other sections have been frank in dealing with me (**transparency**) **V16:** We are flexible in our relationship (**flexibility**)	Heide & Miner (1992)
F7: Accounting task performance	**V17:** I cooperate with staff from other sections for information exchange (**information flow**) **V18:** I cooperate with staff from other sections for joint problem solving (**problem solving**) **V19:** I effectively fulfill my job (**effectiveness**) **V20:** I greatly contribute to the Accounting department services (**efficiency**) **V21:** We effectively fulfill our joint operation (**common mission**)	Ganesan (1994); Kumar et al. (1995)

Source: Adapted from Kang et al. (2004) with the kind permission of the authors

Model formulation

The model specified in this study is the structural equation model that deals with path diagrams that specify causal relationships between latent (unobserved) variables. It has been exclusively used for the analysis of causal hypotheses on the basis of non-experimental data (Bagozzi, 1981; Bagozzi & Yi, 1988; Joreskog & Sorbom, 1993; Qiu, 1999). Employing the AMOS (Analysis of Moment Structure) program, the study presents the hypothesized full structural equation model in figure 2. The model combines both a measurement model and a structural model. The measurement model is that part of the combined model that specifies the causal paths from the factors (latent variables) to the manifest variables (observed variables) and their error terms. The structural model is part of the combined model that specifies the causal relationships between the latent constructs themselves.

Fig 3. Hypothesized full structural equation model (measurement and structural models combined)



Source: AMOS 19 output path diagram developed for this study

Description of the labels in figure 3:

V1 = anger; V2 = frustration (frus); V3 = hostility (hosti); V4 = resentment (resen);
V5 = frankness (frank); V6 = voluntariness (volun); V7 = power; V8 = ascendance (ascen);
V9 = concern (conc); V10 = values; V11 = opinion (opin); V12 = persuasion (pers); V13 = consideration (consi); V14 = significance (sig); V15 = transparency (trans); V16 = flexibility (flex); V17 = information flow (info); V18 = problem solving (probso); V19 = effectiveness (effve); V20 = efficiency (effci); V21 = common mission (cmiss).

4. Analysis and Results

Overview of the Analysis

Data were analyzed using the AMOS analytical software, and the model tested was the covariance structure model with multiple indicators. The covariance matrix for the 21 manifest variables are presented in table 2. Thereafter, a confirmatory factor analysis was carried out; various fit indices were calculated to test the model fit. This was then followed by a maximum likelihood estimation of the causal effects among the latent factors.

Table 2 Sample Covariances

	cmiss	effci	effve	probso	info	flex	trans	sig	consi	pers	opin	value	conc	ascen	power	volun	frank	resen	hosti	frus	anger
cmiss	1.493																				
effci	1.203	1.312																			
effve	1.254	1.183	1.351																		
probso	1.375	1.209	1.273	1.676																	
info	1.380	1.235	1.281	1.623	1.710																
flex	1.124	1.029	1.055	1.300	1.308	1.281															
trans	1.054	.951	.964	1.147	1.152	1.043	1.240														
sig	.873	.764	.773	.946	.955	.824	.781	1.080													
consi	.902	.798	.797	.990	.998	.943	.916	.728	1.102												
pers	1.055	.940	.979	1.181	1.202	1.030	.979	.784	.885	1.154											
opin	1.071	.967	1.000	1.226	1.257	1.068	.921	.773	.838	.938	1.258										
value	1.179	1.063	1.112	1.316	1.320	1.108	1.009	.786	.846	1.000	1.183	1.366									
conc	1.117	1.032	1.065	1.254	1.280	1.081	.990	.781	.837	.969	1.143	1.247	1.326								
ascen	1.153	1.046	1.055	1.288	1.310	1.115	1.050	.775	.888	1.002	1.075	1.187	1.149	1.423							
power	1.141	1.029	1.040	1.280	1.310	1.128	1.057	.788	.886	1.024	1.071	1.182	1.169	1.341	1.480						
volun	1.181	1.017	1.076	1.291	1.306	1.093	1.058	.762	.887	1.051	1.034	1.134	1.098	1.110	1.136	1.461					
frank	1.227	1.026	1.105	1.281	1.304	1.069	1.021	.768	.853	1.063	1.008	1.114	1.088	1.118	1.138	1.328	1.526				
resen	-1.306	-1.121	-1.197	-1.455	-1.471	-1.205	-1.124	-.859	-.931	-1.125	-1.164	-1.272	-1.199	-1.305	-1.292	-1.264	-1.299	1.687			
hosti	-1.299	-1.165	-1.210	-1.454	-1.473	-1.225	-1.103	-.889	-.936	-1.114	-1.166	-1.270	-1.212	-1.264	-1.244	-1.279	-1.242	1.530	1.632		
frus	-1.270	-1.104	-1.151	-1.371	-1.399	-1.166	-1.115	-.896	-.913	-1.066	-1.148	-1.203	-1.192	-1.227	-1.215	-1.213	-1.211	1.433	1.461	1.586	
anger	-1.351	-1.175	-1.240	-1.480	-1.490	-1.254	-1.153	-.925	-.979	-1.152	-1.181	-1.313	-1.257	-1.296	-1.263	-1.295	-1.279	1.536	1.561	1.539	1.706

Condition number = 426.241

Eigenvalues

24.223 .736 .690 .640 .595 .438 .371 .353 .237 .204 .200 .180 .162 .150 .140 .129 .114 .086 .082 .065 .057

Determinant of sample covariance matrix = .000

Source: AMOS 19 Output

Confirmatory factor analysis (CFA) results

Results of the confirmatory factor analysis are shown in table 3. The standardized factor loadings for the indicator variables range from 0.758 to 0.979. The critical ratios obtained for the standardized coefficients range from 16.174 through 41.355, with $p < 0.000$ indicating that all factor loadings were statistically significant. This provides evidence of convergent validity of the indicator variables (Anderson & Gerbing, 1988). Indicator reliabilities (the amount of variance in an item due to the underlying construct) range from a low of 0.575 for v14 (**significance**) to a high of 0.958 for v17 (**information flow**). This is an indication that a high percentage of variation in the indicators are explained by the factors that they are supposed to measure. All seven constructs[conflict (F1), communication (F2), balanced power (F3), shared values (F4), trust (F5), cooperation (F6), performance (F7)] demonstrated high levels of contruct reliability ranging from 0.917 to 0.979, in excess of 0.70 benchmark. This is an indication that the constructs exhibit a high level of internal consistency. Using SPSS 17, Cronbach's alpha measuring the internal consistency of the indicator variables range from 0.847 to 0.908. Overall, Cronbach's alpha for the scale is 0.870. These are all greater than the minimum benchmark of 0.70, indicating that the scale exhibits a high internal consistency reliability.

All seven constructs demonstrated variance extracted estimates in excess of 0.50, the level recommended by Fornell & Larcher, (1981). This is an indication that a high amount of variance is explained by the constructs. The above combined, generally support the reliability and validity of the constructs and their indicators.

Table 3: Reliability and Validity of Constructs

Constructs	Indicators (Items)	Factor Loading	Std. Error	Standardized loading	Critical Ratio	Indicator reliability (SMC)	Construct reliability	Average variance extracted	Cronbach alpha overall = 0.870
Conflict (F1)							0.975	0.908	
	Anger (V1)	1.000	-	0.962	-	0.925			0.908
	Frus (V2)	0.937	0.023	0.932	41.355***	0.869			0.906
	Hosti(V3)	0.989	0.024	0.972	40.971***	0.944			0.907
	Resen (V4)	0.980	0.028	0.947	34.805***	0.896			0.908
Communication(V2)							0.942	0.890	
	Frank (V5)	1.000	-	0.928	-	0.861			0.851
	Volun (V6)	1.011	0.035	0.959	24.805***	0.920			0.850
Balanced Power(F3)							0.960	0.923	
	Power (V7)	1.000	-	0.951	-	0.904			0.850
	Ascen (V8)	1.001	0.028	0.971	35.478***	0.943			0.850
Shared values (F4)							0.967	0.907	
	Conc (V9)	1.000	-	0.953	-	0.908			0.850
	Value(V10)	1.038	0.027	0.971	38.087***	0.943			0.849
	Opin (V11)	0.953	0.031	0.932	30.871***	0.870			0.851
Trust (F5)							0.917	0.736	
	Pers (V12)	1.000	-	0.928	-	0.861			0.851
	Consi (V13)	0.882	0.044	0.837	19.882***	0.700			0.854
	Sig (V14)	0.791	0.049	0.758	16.174***	0.575			0.857
	Trans (V15)	1.004	0.042	0.899	23.827***	0.808			0.852
Cooperation (F6)							0.979	0.939	
	Flex (V16)	1.000	-	0.950	-	0.902			0.849
	Info (V17)	1.188	0.039	0.979	30.272***	0.958			0.847
	Probso (V18)	1.176	0.039	0.978	30.227***	0.957			0.847
Performance (F7)							0.955	0.876	
	Effve (V19)	1.037	0.037	0.943	28.150***	0.890			0.851
	Effci (V20)	1.000	-	0.923	-	0.852			0.851
	Cmiss (V21)	1.089	0.039	0.942	27.558***	0.887			0.849

*** $p < 0.001$

SMC = Squared multiple correlation

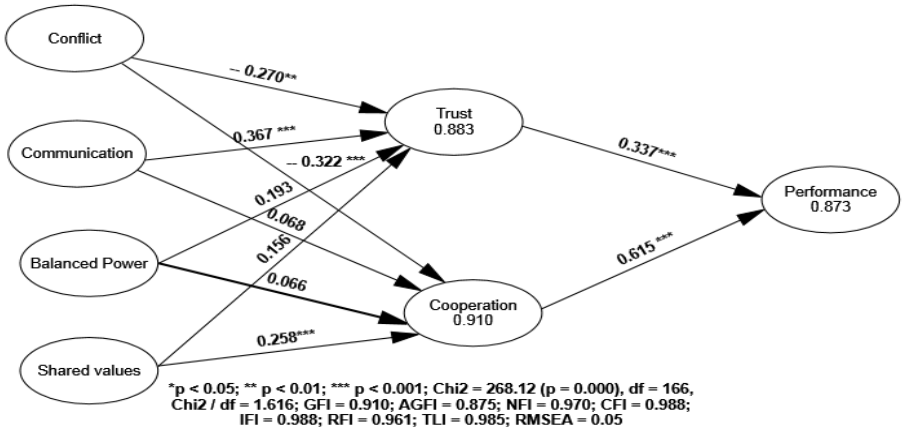
Source: Extracted from AMOS 19 Output & SPSS 17

The structural model and hypothesis testing

The structural model depicts the causal effects among the latent factors. The hypothesized structural model in figure 2 provided a good fit to the data (χ^2/df = 1.616 < 2.00; GFI = 0.910 > 0.90; AGFI = 0.870 > 0.80; CFI = 0.988 > 0.95; IFI = 0.988 > 0.95; RMSEA = 0.05 ≤ 0.05). Figure 4 shows the standardized path coefficients of the hypothesized structural model. The standardized path coefficients would be used in testing the hypotheses that were earlier stated. H1a predicts that there is a negative relationship between conflict and trust amongst the accounting department employees. The path coefficient from conflict to trust (-0.270; $p < 0.01$) supports H1a. Conflict has a statistically significant negative relationship with trust. H1b predicts that there is a negative relationship between conflict and cooperation amongst the accounting department employees. The standardized path coefficients from conflict to cooperation (-0.322; $p < 0.001$) supports H1b. Thus conflict has a statistically significant negative relationship with cooperation. H2a posits that there is a positive relationship between communication and trust amongst the accounting department employees. The standardized path coefficient from communication to trust (0.367; $p < 0.001$) supports H2a. Thus communication has a statistically significant positive relationship with trust. H2b posits that there is a positive relationship between communication and cooperation amongst the accounting department employees. The path coefficient from communication to cooperation (0.068; $p > 0.05$) does not support H2b. Although the path coefficient from communication to cooperation is of the a-priori sign, it has no significant direct effect on cooperation. H3a predicts that balanced power amongst the accounting department employees will be positively related to trust. The path coefficient

from balanced power to trust (0.193; $p < 0.05$) supports H3a. H3b posits a positive relationship between balanced power and cooperation amongst the accounting department employees. The standardized path coefficient of 0.066; $p > 0.05$, does not support H3b. H4a predicts that there will be a positive relationship between shared values and trust amongst the accounting department employees. The standardized path coefficient from shared values to trust (0.156; $p > 0.05$) does not support H4a. H4b hypothesizes that shared values will be positively related to cooperation. The standardized path coefficient from shared values to cooperation (0.258; $p < 0.001$) supports H4b. H5 posits a positive relationship between trust and cooperation. The standardized path coefficient from trust to cooperation (0.278; $p < 0.01$) supports H5. H6 predicts that trust will be positively related to accounting task performance. The path coefficient from trust to accounting task performance (0.337; $p < 0.001$) supports H6. H7 predicts that cooperation will be positively related to accounting task performance. The path coefficient from cooperation to accounting task performance (0.615; $p < 0.001$) supports H7.

Figure 4. Standardized path coefficients of causal effect among the latent factors



Source: AMOS 19 Output

Balanced power has an insignificant indirect impact on performance. Its standardized indirect coefficient is 0.139 (< 0.20). Although of the a-priori sign, balanced power does not significantly impact on performance via the mediating factors of trust and cooperation.

Trust has a statistically significant direct effect on cooperation [standardized direct effect, 0.278 > 0.20, $p < 0.001$]. The standardized direct effects of trust and cooperation on accounting task performance are all highly statistically significant and are of the a-priori expectations. The results show that trust and cooperation have a strong effect on accounting task performance.

5. Discussion and Conclusion

This paper has presented a comprehensive conceptual framework to investigate the relationship among conflict, communication, balanced power, shared values, trust, cooperation and accounting task performance. To do so, eleven hypotheses were postulated and examined through the linear structural relations (LISREL) analytical approach, using AMOS 19 software.

Major findings and corresponding implications observed in the numerical results are summarized as follows. Conflict, communication, and balanced power have a significant influence on trust. These findings agree with theory and previous empirical study by Kang et al. (2004). Conflict has a significant direct negative relationship with trust. It also has a significant indirect negative relationship with performance. Conflict is the only factor that has significant relationship on *both* trust and cooperation. All other factors only have a significant relationship on either trust or cooperation but not on both. This implies that conflict is a very critical factor that determines organizational performance. Organizations where conflict are prevalent cannot achieve good performance. Managers of accounting departments should therefore be more careful on conflict relations among accounting employees. Conflicts should not be allowed to escalate, and there should be proper conflict resolution strategies in place.

Communication is also observed to be a critical factor determining firm performance. It has a significant positive direct relationship with trust, and an indirect statistically significant positive influence on performance. It implies

that proper communication improves relationship among accounting department employees which in turn impacts positively on firm performance.

Contrary to previous studies, the impact of shared values on trust, though positive and of the a-priori expectation, is not significant. However, shared values is seen to have a statistically significant positive effect on cooperation. This outcome may be due to a high correlation between trust and cooperation.

The relationship of conflict and shared values on cooperation are all of the expected signs and are also statistically significant. The impact of communication and balanced power on cooperation, though positive, are not statistically significant. The implication of this is that, although, the accounting department employees are communicating, the communication does not lead to cooperation. The necessary ingredients for communication to promote trust may be lacking. This requires an improvement in the communication flow, structure, content and communication climate.

Overall, trust and cooperation have a strong influence on accounting task performance. This is an indication that if the potential of trust and cooperative behavioral directions are high, then accounting employees add value to their organizations. In designing accounting information systems, the above accounting employees behavioral variables should be seriously taken into consideration.

This study finds out that the behavioral variables are universal. They apply in different settings whether marketing, production, management, and accounting. The results of this study agree largely with results of studies undertaken under marketing, production and management contexts.

The managerial implications of our study lie in the observation that trust and cooperation influence accounting task performance. The study finds that trust moderates the damaging effect of conflict and unbalanced power on accounting task performance. Managers should therefore direct their efforts to building processes that would enhance trust among the accounting department employees in order to overcome conflict and asymmetric power issues. Managers should encourage employees to pursue values and goals that are congruent with firm values and that would enhance similarities in values among employees.

Despite the aforementioned generalizations, some suggestions for further research are provided as follows:

i. Trust is a multidimensional concept. The role of different types of trust in influencing firm performance could be investigated in future research.
ii. The impact of communication and balanced power on cooperation, and the impact of shared values on trust, should be investigated in future research to find out why they are not significant.
iii. The research was conducted in a particular setting, namely that of the manufacturing industry in Nigeria. Further case studies aimed at other industries, specifically the financial and service industries, should be pursued in future research.

The study could be extended in future research by including more factors that influence firm performance in order to enhance the predictive value of the model.

Overall, it is expected that this study would be beneficial not only to the managers and accounting department employees, but also to those designing accounting information systems and to future researchers in these areas.

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Appendix

Confidential

Your answers to the questions and all other information you give us will be held in strictest confidence.

Name_____ Today's Date_____19_____
Please Print

1. Tick one: □ Male □ Female
2. What is your department called? _____
3. What section do you work? _____
4. What is your present job called? _____
5. How long have you been on your present job? _____years _____months.

To What Extent Do you Disagree or Agree with the following Statements. Note the full meanings of the following abbreviations and please tick any of the boxes that seems appropriate to you in the twenty one statements .
SD = Strongly Disagree (=1)
D = Disagree (=2)
NS = Not Sure or Undecided (=3)
A = Agree (=4)
SA= Strongly Agree (=5)

	SD	D	NS	A	SA
1. I become angry when I work with staffs from other sections of the Accounting Department.	□	□	□	□	□
2. I am frustrated when I work with staffs from other sections of the Accounting Department.	□	□	□	□	□
3. I have hostility to other staffs from other sections of the Accounting Department.	□	□	□	□	□
4. I resent when I work with staffs from other sections of the Accounting Department.	□	□	□	□	□
5. We candidly talk with each other	□	□	□	□	□
6. We provide each other with timely information	□	□	□	□	□

	SD	D	NS	A	SA
7. I have appropriate power in the relationship with staffs from other sections of the Accounting Department	□	□	□	□	□
8. I exert appropriate influence in the relationship with staffs from other sections of the Accounting Department	□	□	□	□	□
9. We have similarity in interests	□	□	□	□	□
10. We have similarity in values	□	□	□	□	□
11. We have similarity in thoughts.	□	□	□	□	□
12. I believe in the information that staffs from other sections provide me.	□	□	□	□	□
13. When making important decisions, other staffs consider my welfare.	□	□	□	□	□
14. Staffs from other sections have the attributes necessary to do my job.	□	□	□	□	□
15. Other staffs from other sections have been frank in dealing with me.	□	□	□	□	□
16. We are flexible in our relationship.	□	□	□	□	□
17. I cooperate with staffs from other sections for information exchange.	□	□	□	□	□
18. I cooperate with staffs from other sections for joint problem solving.	□	□	□	□	□
19. I effectively fulfill my job.	□	□	□	□	□
20. I greatly contribute for the Accounting Department services.	□	□	□	□	□
21. We effectively fulfill our joint operation.	□	□	□	□	□
	SD	D	NS	A	SA

Thank you for filling this questionnaire.