Research Journal of Finance and Accounting
ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online)
Vol.6, No.1, 2015

The Role of Accountability and BSC in Mitigation of Subordinate Likeability

Agus Munandar
Faculty of Economics and Business, University of 17 August 1945 Jakarta, Indonesia
* E-mail of the corresponding author: aguzmunandar@yahoo.com

The research is financed by Tanoto Foundation

Abstract
This research attempts to test whether Balanced Scorecard (BSC) and accountability process conditions mitigate subordinate likeability bias. Empirical research has shown that personal attributes affect subordinate performance evaluation (Cardy and Dobbins, 1986) and the allocation of bonuses. The tendency of evaluators to process only information that is consistent with the affective impact on the quality of the measurements (Kennedy, 1995). The research hypotheses are empirically tested using a factorial experimental design 2 X 2 X 2 with two levels of subordinate likeability (Chris Peter or Taylor Graham), two levels of performance measurement format (BSC or random), and two levels of accountability process (accountability or no accountability). Subject of the experiment in this study is undergraduate students who have taken an accounting management and management control systems. The results showed that subordinate likeability negatively affects the objectivity of performance evaluation and bonus allocation. Besides that, this study has found that BSC can mitigate bias subordinate likeability. Subject to accountability conditions, have not found evidence that the effect of subordinate likeability on the objectivity of the evaluation of subordinate performance and the allocation of the bonus will decrease when evaluators are required to explain and give reasons for its decision.
Keywords: Subordinate likeability, Balanced scorecard, Process accountability, Consistency affect bias, Divide and conquer heuristic.

1. Research Background

The effective performance measurement system within an organization is the performance evaluation system that accurately reflects the performance of the employee (subordinate). In order to achieve effective performance measurement system, the measurement instruments used in the performance evaluation of subordinate must be valid, reliable, accurate, and free from bias and leniency bias (Thornton, 1980; Landy & Farr, 1980). Many researches have conducted to investigate the effectiveness of the BSC. Previous studies showed that the type of measures of the Balanced Scorecard (Dilla and Steinbart 2005; Libby et al, 2004; Lipe and Salterio 2000; Roberts et al, 2004), the organization of dimension of the Balanced Scorecard (Lipe and Salterio, 2002), and subjective and objective measures (Ittner et al, 2003) affect the measurement of subordinate performance. Unfortunately, a diversity of experimental researches are only investigate the role of cognitive and behavioral evaluator in performance measurement, yet to investigate the effect of subordinate likeability on performance measurement and how to mitigate this bias.

Empirical research shows that personal attributes affect subordinate performance measurement (Cardy and Dobbins, 1986; Robbins and Denisi, 1998). Concerning to likeability of subordinate (Kaplan, 2006), when the subordinate has a good impression, evaluators tend to ignore negative information. Conversely, when the subordinate has a bad personality, evaluators tend to ignore positive information. As a result, the likeability of a subordinate can be a source of bias when evaluating the performance of subordinates. Based on research conducted by Tetlock (1985); Simonson and Staw (1992) stated that the implementation of the accountability process could motivate evaluator to process all of relevant information. Therefore, when Libby et al (2004) proposed accountability variable to mitigate common measure bias showed significant result, it has meaning that the accountability process could motivate evaluator to process all information, common measures and unique measures. However, empirical research has not found how role of accountability in the context of the subordinate likeability bias. Therefore, this study investigates whether accountability (Libby, 2004) can mitigate bias caused by subordinate likeability in performance measurement. The format of the BSC, although Kaplan, et al (2006) have tested the Balanced Scorecard format to reduce the bias, there has been no such research in Indonesia. The contingency theory states that there is no universal management system that appropriate applied in any business environment. Therefore, this research reexamines Kaplan et al (2006) in the context of Indonesia. As a result, based on the background, the formulation of the problem described in this research is whether BSC format and accountability able to mitigate bias of subordinate likeability.

2. Literature Review and Hypothesis Development

1. Consistency Affect Bias

Affect heuristic or Affect-consistency approach is a simplification measurement with reference to affect when making decisions (Slovic and Peters, 2006). The subordinate likeability influences affective of evaluator and manipulates what objectively observed by evaluators (Wayne and Liden, 1995). Therefore, the likeability will affect the measurement of subordinates (Feldman, 1981). Consequently, the first hypothesis stated that the likeability of division manager (subordinate likeability) is negatively influence subordinate performance measurement.

2. The format of the Balanced Scorecard

Kaplan et al (2006) states that Affect consistency bias depends on measures organization in the business/ division (using the Balanced Scorecard to organize measures or not). As the characteristics of the measurement system multidimensional performance, the complexity of performance measures cause evaluators to simplify the evaluation/ measurement process (heuristic). Kaplan et al (2006) argue BSC format can mitigate the affect consistency bias because the evaluators will use a divide and conquer approach to simplify the process of evaluation and comprehend information of performance of subordinates (Lipe and Salterio, 2002).

Shanteau (1988) describes the divide and conquer heuristic approach used in the performance evaluation is activity conducted by evaluators in measuring performance of subordinate by dividing the information into some groups, then the measurement is based on each group, and finally the partially measurement combined into one (integrated). Therefore, the second hypothesis states that the effect of the likeability of division managers (subordinate likeability) on measurement of performance will decrease when the evaluator is given information of performance in the format of the Balanced Scorecard.

3. Process Accountability

Robbins and DeNisi (1994, 1998) pointed out that evaluators tend to ignore negative information about the subordinate preferred by evaluators. Instead, evaluators tend to ignore positive information to the subordinate that they don't like. The results showed that the tendency of evaluators not to process information comprehensively and objectively influences the quality of the decision (Kennedy 1995).

Tetlock (1985), Simonson and Staw (1992) states that the design of the process accountability by informing each individual in order to describe the reasons for the decision of performance measurement before making the final decision will trigger the individual to process the relevant information carefully.

Therefore, the researcher guesses that when the evaluators required describing the reason of decision, evaluators tend to decrease subordinates likeability and to evaluate objectively the performance of subordinates.

3. RESEARCH METHOD

1. The Task of the Experiment

Task and experimental instruments used as instruments developed by Lipe and Salterio (2000). Participants were given the case in the Women's Clothing Stores (WCS), a retail company in women's clothing (women apparels). WCS has two main divisions, namely Division A and Division B. Manager A named Chris Peter, while manager B named Taylor Graham. Participants conduct as financial director of the WCS is required evaluating performance of manager of the division. Based on the presented case, the company has used a multidimensional measure for several years. Strategies, performance measures, and targets are designed the same for both divisions of the company as the result of test of statistics of measures of performance in the instrument (Table 1). The experimental design ensures the common measure bias does not occur in the case in this experiment.

The table shows the performance measurement targets and realization level of performance of the various measures for the two division managers. Various performance measures are present in a random format or BSC.

Table 1. *Independent Samples Test*

	Levene's Test		t-test for Equality of Means				
	F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Equal variances assumed	.333	.568	.009	30	.993	.01125	1.28104

Subjects required to rate (rating) the performance of each manager. Participants were required to give scores to the division manager with the range between 0 (very bad) to 100 (very good / excellent). After that, participants require to give bonuses 100 million rupiahs for both manager based on manager performance. Subsequently, participants completed questionnaires containing manipulation checks and demographic questions

participants.

2. Design and Procedures

Research using laboratory experimental method with design 2 (subordinate likeability: Chris Peter or Taylor Graham) x 2 (format: BSC or random) x 2 (Accountability: accountability and no accountability) between subject. The participants categorized into each cell randomly. Randomization performed by experimenter placed experiment instrument on each table in the room, the participants required to enter the room and (welcome) to sit randomly. Such randomization is useful to increase the internal validity of the study.

The first between subjects is the likeability of subordinate. Personality information about each division manager placed under the manager's performance. Five personal attributes used to describe personality of division manager. Five good attributes consist of loyal, cheerful, thoughtful, helpful, and methodical (Anderson, 1968). The bad personality consists of arrogant, gossip, individualist, narrow minded, and systematic. The last personality of both categories has neutral implications.

In the condition of Chris Peter, good personality used to describe the personality of manager in division A, Chris Peters, and negative attributes used to describe manager in division B, Graham Taylor. In particular, the condition of Chris Peter there is a narrative, "For two years, you worked with Chris, you think that Chris a loyal person, cheerful, thoughtful, helpful, and methodical. When discussing the problem together, Chris is always well prepared to be a good friend in discussion. In addition, Chris always shows respect for the opinions of others (Handoko, 2006). Similarly, for two years working with Taylor, Taylor has a bad personality as to wag, individualist, shallow thinking, and systematic. Some time ago, when you describe about performance of division B, he said that you are wrong in explanation and you better to learn on me first." Moreover, every time Taylor makes a conversation with a coworker, Taylor always said, including to you, "I was a key player in this company." (Handoko, 2006). In Graham Taylor condition, the five positive attributes to describe Taylor Graham personality and five negative attributes to describe Chris Peter personality.

The first hypothesis focuses on the overall performance measurement and compensation for both division managers. To examine the effect of likeability of manager on the measurement, the difference scores used to quantify each decision and become measurement of dependent variable. Score of differences in performance measurement measured by subtracting the performance scores Chris Peter in Taylor Graham from score of Chris Peter in Chris Peter condition, and vice versa. The bonus is measured by the amount of rupiahs allocated to each division manager.

The second between subjects is the format of the presentation of performance measures. Some participants were given the realizations of performance is presented in the format of a balanced scorecard. The other participants were given the realization of performance measurement are presented in the format of a non-balanced scorecard (random). According to the researcher argument, these two groups will decide differently because the two groups use approach of information processing differently. The first group will use divide and conquer approach. The second group will use affect-consistency approach.

The third between subject is accountability, participants were asked to provide an explanation (justify) on the evaluation of the performance of division manager (accountability). Such a design process to trigger accountability on the participants so participant will more objective when measure performance. After completing the division manager's performance, participants were asked to explain and provide written reasons on how the evaluators to measure the manager performance. In case, participants were told that the president of WCS would review their results of the evaluation on division manager. Therefore, participants are expected to evaluate subordinate carefully and objectively.

3. Research Participants

Participants are students from regular classes in some university in Surakarta (IAIN, UMS, and STIE Swastamandiri). Participants are students who have took courses in Management Accounting and Management Control Systems (SPM). Participants who have been through the course be a good proxy for the ability of participants to evaluate performance and make decisions related to the performance of subordinates because they have theoretical knowledge of the BSC in Management Accounting courses and SPM.

This experimental design is 2x2x2 between subjects, so the number of participants involved in the experiment is 120 people. The sample measure is in accordance with the recommendation Cowles (1974) in Christensen (1988) that the minimum amount for each cell is 15 people. Each subject was assigned randomly to the cell. This assignment results high internal validity.

Arguments of using students as finance director because there is an assumption in psychological research that the subject's behaviors in judgment not differ with practitioner. This equivalence because the majority of research in the field of psychology focusing on how individuals process information and make decisions (Nahartyo, 2012). In addition, the experimental task in this research has a low complexity so it will be valid even using students.

4. Check Manipulation

After participants completed the experimental task, participants were asked to answer four questions manipulation checks to ensure the likeability of subordinates. Measurement likeability subordinate adopted from Wayne and Ferris (1990). Measurements using a four-item questions: (a) How do you like this subordinate?, (b) I feel comfortable with this subordinate, (c) Supervise this subordinate is a pleasure, and (d) I think that this subordinate would be good friend.

Likert-type 5-point scale (5-point Likert-type scales) used in the measurement of the subordinate likeability. Scale range from 1 (strongly like) to 5 (strongly dislike). As for the other three items using a range scale from 1 (strongly disagree) to 5 (strongly agree). In addition, for accountability condition, participants were asked whether the results of your measurement on subordinates will be evaluated by the company's president?. The answer of this question is yes or no. Similarly for the BSC condition, participants were asked, does measurement performance of the subordinates use the balanced scorecard?. The answer is yes or no.

MANOVA

The hypotheses were tested using MANOVA (multivariate analysis of variance) to compare the effect of the accountability and BSC on subordinate likeability. MANOVA appropriate for this study because dependent variable (metric and interval) more than one and the independent variable (non-metric or nominal) more than one too.

MANOVA has primacy over other statistical tools because researcher can test the average difference in together. Gudono (2012) states that MANOVA is similar to ANOVA, but MANOVA can test more than one dependent variable and can test together.

DATA ANALYSIS AND DISCUSSION

1. Manipulation checks (Manipulation Checks)

After the participants respond to the case presented, the participants were asked to answer the question of manipulation checks to test whether manipulation (treatment) given by the researcher are well received by the research subjects. Check manipulation using questions adapted from Wayne and Ferris (1990) using a four item questions, (a) How do you like this subordinate?, (b) I feel comfortable with this subordinate, (c) Supervise this subordinate is a pleasure, and (d) I think that this subordinate would be good friend. Researcher to determine whether the participants received a manipulation or not, researcher use the response to the four questions.

In condition "likeability of manager A (Chris Peters)", the participants who do not judge manager A is relatively higher than manager B are assumed not to understand a given manipulation (misinterpretation). Conversely, in condition " likeability of manager B (Taylor Graham)", the participants who does not rate the manager B is relatively higher than manager A are assumed not to understand a given manipulation (misinterpretation).

The participants who received the manipulation condition “likeability of manager A (Chris Peter)" totaling 60 participants. However, 21 participants responded to the manipulation check question incorrectly. Therefore, 21 participants were not included in the analysis (dropped). The participants who received the manipulation condition “likeability of manager B (Taylor Graham)” are totaling 60 participants as well. However, 22 participants responded manipulation check question incorrectly. Therefore, 22 participants were not included in the analysis (dropped).

Based on the above, the number of participants included in the analysis as Table 2 below,

Table 2. Sum of respondents that analyzed

Treatment		Format			
		Random		BSC	
		Accountability		Accountability	
		Yes	No	Yes	No
Subordinate Likeability	Chris Peter	9	11	7	12
	Taylor Graham	10	7	13	8

In “likeability of Chris Peter", the average of measurement/ evaluation (standard deviation) of the Chris Peter and Chris Taylor Graham was 4.07 (0.9) and 2.05 (0.8). In addition, the participants felt that the treatment was given to Chris Peter and Taylor Graham is significantly different. As for the condition "like Graham Taylor," a measurement average (standard deviation) of Chris Peter and Taylor Graham was 2.17 (0.89) and 3.99 (0.75). In addition, the participants feel and appreciate the treatment is given because score for Chris Peter and Taylor Graham is significantly different.

2. Test of Assumptions

MANOVA test conducted to elucidate and analyze the average difference in unison with a number of dependent variable more than one (Gudono, 2012). As the MANOVA test prerequisites are multivariate normality

assumption which states that each variable and all linear combination of normally distributed variables (Ghozali, 2011) the hypothesis is H0: distribution of data is multivariate normal and H1: The distribution of data is not multivariate normal. Based on the Kolmogorov-Smirnov statistic test, the results as Table 3 below,

Table 3. Result of Kolmogorov-Smirnov statistic test

	PERFORMANCE		BONUS	
	Chris Peter	Taylor Graham	Chris Peter	Taylor Graham
N	77	77	77	77
Average	70.5714	68.4156	103.5065	97.1429
Standard Deviation	13.03278	14.36035	26.00689	26.83317
Kolmogorov-Smirnov Z	1.271	1.354	1.129	1.119
Asymp. Sig. (2-tailed)	.079	.051	.156	.163

Interpretation of the results (output) above shows that the performance variable data of Chris Peter and Taylor Graham is normal distribution because the probability of performance are respectively 0.079 and 0.051 (> 0.05) that accept the null hypothesis (H0) which states that the data are normally distributed.

In addition to the results of Kolmogorov-Smirnov statistical tests, researcher need to test Homogeneity of variance to test the assumption of MANOVA that requires the dependent variable should have same variant in each category of independent variables (Ghozali, 2011). SPSS gives the information of the value of Levene's test of homogeneity of variance. When the value of Levene's test was significant (probability <0.05), the null hypothesis is rejected that stated that the group has different variants and this violates the assumption.

Based on tests conducted Levene test, the result shows that the data of performance variable Chris Peter and Taylor Graham has the similarity because the score of Levene's test was not significant (0.072 and 0.179).

3. Hypothesis Testing

When performance measures are presented randomly, the subordinate likeability has a significant effect on performance evaluation and bonuses allocation. The statement is empirically proven from the average of performance of Chris Peter (76.09) is higher in conditions of likeability Chris Peter (high likeability) than the average performance of Chris Peter (61.42) in condition of the likeability of Taylor Graham (low likeability). The difference in the performance evaluation were statistically significantly different (F = 11.176, P = 0.004). The bonus allocation for Chris Peter (121,81) in high likeability is higher than in low likeability (83.57). This difference is also significant (F=20,229, P = 0.000).

As soon as the average performance of Taylor Graham, in condition of the likeability of Taylor Graham (high likeability), its performance evaluation average is 76.42. In low likeability conditions, the average performance of Taylor Graham is 59,45. The difference in the performance evaluation were statistically significantly different (F = 14:02, P = 0.002). The bonus allocation for Taylor Graham (116,43) in high likeability is higher than in low likeability (78.18). This difference is also significant (F= 20,22, P= 0,00).

Based on the explanation above, it can be concluded that the likeability of division manager (subordinate likeability) negative effect on the overall performance measurement and negative effect on bonuses allocation.

This phenomenon is in accordance with the statement of Antonioni and Park (2001) that influence the affective aspects on performance measurement process occurs when information of performance measures is ambiguous, which generally occurs in the case of multidimensional performance measurement are presented randomly. As a result, when subordinate has a good impression, the evaluators tend to raise the score of measurement. Conversely, when the subordinate has a bad impression, evaluators tend to ignore the good measures (Robbins and DeNisi, 1994). In conclusion, the first hypothesis states that the likeability of division managers have negative affect on the overall performance evaluation is supported.

Regarding the second hypothesis which states that the influence of subordinate likeability on performance measurement will decrease when performance measures presented on Balanced Scorecard (BSC) because difference in performance measurement and bonuses allocation is not statistically significant (F = 0.78, P = 0.38) and (F = 1.312, P = 0.260). Concerning the interaction effects (effect of an independent variable depends on the presence of the other independent variables) showed no significant results. As a result, the BSC is the right format to reduce the likeability of subordinate bias that occurs in the measurement of performance.

The difference of performance evaluation of Chris Peter when performance measures are presented randomly (76.09-61.42 = 14.66) decreases when the measures classified into four BSC perspectives namely financial perspective, customer perspective, the internal process perspective, and learning and growth perspective (77.91-67.37=10.54). The same phenomenon occurs in Graham Taylor performance differences, when measures classified into four BSC perspectives, differences due to the likeability of the division manager (55.41-70,75=15.33) is smaller than performance measures that presented randomly (76,42- 59, 45=16.97).

In addition to the analysis above, multivariate analysis also supports the second hypothesis (H2). Multivariate analysis was conducted to test whether each factor (independent variable) affects the dependent variable group (Ghozali, 2011). Due to more than two dependent variables, the analysis focused on the value of Wilks' Lambda. Subordinate likeability has no significant effect on performance measurement (F = 1.236, P = 0.313). Finally, the BSC format can reduce the effect of subordinate likeability on performance measurement.

Although the literature states that affective is variable that significantly influence the evaluation of performance (Cardy and Dobbins, 1986), affect the consistency bias (Varma et al, 1996) decreases when performance measures presented on BSC format because the evaluators doesn't using the Affect consistency approach but using a divide and conquer approach to simplify the process of evaluation of performance of subordinates (Lipe and Salterio, 2002). When the divide and conquer heuristic approaches used, the evaluator carefully tend to understand each measure in every perspective despite the division manager was not liked by the evaluator.

The third hypothesis is the role of accountability in reducing the influence of the likeability of subordinate on the evaluation of the performance and bonuses allocation does not supported. When multidimensional measures presented randomly, accountability does not play a role in reducing the influence of the likeability of subordinates. The difference in the evaluation of performance of Chris Peter in Chris Peter condition or Taylor Graham condition does not decrease even the evaluator is required to give the reasons for performance evaluation and bonuses allocation (81.66 to 63.30 = 18.36) compare to evaluator does not required to submit the reason for the evaluation of performance (76,09-63,3 = 14.66).

When multidimensional measures presented in BSC format, accountability also does not play a role in reducing the likeability influence subordinates. The majority subjects still using aspects of affective (personal impression) in measurement of performance. Affective impression is still used to fill the form of accountability as explanation for performance measurement and. For example, conditions Chris Peter, the participants give reason that Chris Peter has a good personality and has a good performance. Therefore, the participants judge the performance of Chris Peter more than 50 (and bonuses allocation more than 100) as 70 (120), 85 (125), 80 (125), 85 (130), 80 (125).

CONCLUSION

Based on research data and results of the analysis can be deduced: First, the subordinate likeability negative effect on subordinate performance evaluation significantly. Empirically, the results showed that average performance of Chris Peter (76.09) was higher in high conditions than in low condition (61.42). The difference in the performance evaluation were significantly different (F=11.176, P=0.004). As soon as the average performance of Taylor Graham, average of performance evaluation in high condition is 76.42. As in low condition, the average performance is 59.45. The difference in the performance evaluation is also significantly different (F=14.02, P=0.002). Second, performances measures are presented in BSC format reduce the bias of subordinate likeability in performance measurement. The phenomenon is due to BSC format trigger evaluators will use a divide and conquer approach to simplify the process information of subordinates (Lipe and Salterio, 2002). Conversely, when performance measures are presented randomly, evaluator using affect consistency approach (Robbin and Denisi, 1994). Third, regarding the condition of accountability, has not found evidence that the likeability of subordinate bias in performance measurement will decreased when evaluators are required to explain and give reasons for its decision. Evaluators still using affective aspects to fill accountability form.

Limitations and Recommendations

Limitation in this research related to the manipulation of accountability is researcher only inform subjects that the president of the company will review the results of the performance evaluation. Therefore, the evaluator should explain and justify the score that assigned to the subordinate. Researcher suggests that further research improve the manipulation accountability. Further limitation is subject selection. Researcher recruited subjects through advertisements posted on campus bulletin board. Subjects grouped randomly into groups of manipulation. The majority of participants consisted of women (80 persons), while men only 40. The researcher recommends that further research using matching method or covariance analysis to increase confidence in causal relationship.

The next limitation is regarding the ability of participants in measuring the performance. This research assumes ability of subject from completion of the course of management control systems and management accounting. Future studies should measure the ability of the participants in the ability to measure performance so that participant's ability is not based on mere assumptions.

The case of experiments using a foreign name is Chris Taylor Graham and Peter. According to researcher, both the manager's names affect the behavior of the participants. Future studies should use Indonesian names like Toni or Basuki.

References

Anderson NH. (1968). Likableness ratings of 555 personality-trait words. Journal Pers Soc Psychol. 1968 Jul;9(3):272-9.

Antonioni, D., and H. Park. (2001). The relationship between rater affect and three sources of 360-degree feedback ratings. Journal of Management 274: 479-495.

Cardy, R. L., and G. H. Dobbins. (1994). Performance measurement: The influence of liking on cognition. Advances in Managerial Cognition and Organizational Information Processing 5: 115-140.

Cardy,R.L., dan Dobbins G.H. (1986).Affect and Measurement Accuracy: Liking as integral dimension on evaluating performance. Journal of Applied Psychological Bulletin

Cristensen, L.B. (1988). Experimental Methodology. 4th Edition. Allyn and Bacon, Inc.

Dilla, W. N., dan P. J. Steinbart. (2005). Relative weighting of common and unique balanced scorecard measures by knowledgeable decision makers. Behavioral Research in Accounting 17: 43-53.

Feldman, J. M. (1981). Beyond attribution theory: Cognitive processes in performance measurement. Journal of Applied Psychology, 66, 127 – 148

Handoko, Jesica. (2006). Balanced Scorecard pengaruh aspek kognitif dan afektif dalam pengambilan keputusan, Yogyakarta: FE UGM, 2006

Ittner, C. D., D. F. Larcker, and M. W. Meyer. (2003). Subjectivity and the weighting of performance measures: Evidence from a balanced scorecard. The Accounting Review 783: 725-758.

Kaplan, Steven E, Petersen, M.J, dan Samuels, J.A. (2006)..Effects Of Subordinate likeability And Balanced Scorecard Format On Performance-Related Judgments. Advanced in Accounting.Volume 23.

Kennedy, J. (1995). Debiasing the curse of knowledge in audit judgment. The Accounting Review 70 2: 249-273.

Landy, F. J., & Farr, J. L. (1980). Performance ratings. Psychological Bulletin, 87, 72-197.

Libby, T., S. E. Salterio dan A. Webb. (2004). The Balanced Scorecard: The effects of assurance and process accountability on managerial judgment. The Accounting Review 794: 1075-1094.

Lipe, M.G., dan S. Salterio. (2000). The balanced scorecard: Judgmental effects of common and unique performance measures. The Accounting Review 75 3: 283–298.

Lipe, M. G., and S. Salterio. (2002). A note on the judgmental effects of the balanced scorecard's information organization. Accounting, Organization and Society 276: 531-540.

Nahartyo, Ertambang. (2012). Desain dan Impelementasi Riset Eksperimen. Yogyakarta: UPP STIM YKPN

Robbins, T. L. and A. S. DeNisi. (1994). Interpersonal affect and cognitive processing in performance measurement: Towards closing the gap. Journal of Applied Psychology 793: 341-350.

Robbins, T. L. dan A. S. DeNisi. (1998). Mood vs. interpersonal affect: Identifying process and rating distortions in performance measurement. Journal of Business and Psychology 123: 313-325.

Roberts, M. L., T. L. Albright, and A. R. Hibbets. (2004). Debiasing balanced scorecard evaluations. Behavioral Research in Accounting 16: 75-88.

Shanteau,J.(1988).Psychological characteristics and strategies of expert decision makers. Acta Psychologica, 68, 203–215.

Simonson, I., dan B. Staw. (1992). De-escalation strategies: A comparison of techniques for reducing commitment to losing courses of action. Journal of Applied Psychology 77 4: 419-427.

Slovic, P., & Peters, E. (2006). Risk perception and affect. Current Directions in Psychological Science, 15, 322–325.

Tetlock,P . E. (1985). Accountability: The neglected social context of judgment and choice. Research in Organizational Behavior 7: 297-332.

Thornton, G. (1980). Psychometric properties of self-measurements of job performance. Personnel Psychology, 33, 263-271.

Varma, A., A. S. Denisi, and L. H. Peters. (1996). Interpersonal affect and performance measurement. Personnel Psychology 492: 341-360

Wayne. Sdany J, dan Gerald R. Ferris. (1990).Influence Tactics, Affect, and Exchange Quality in Supervisor-Subordinate Interactions: A Laboratory Experiment and Field Study. Journal of Applied Psychology 1990, Vol. 75, No. 5.487-499

Wayne. Sdany J, dan Robert, C.,L. (1995). Effects of Impression Management on Performance Rating: A Longitudinal Study. The Academy of Management Journal, Volume 38, Issue I (Feb, 1995), 232-260

The IISTE is a pioneer in the Open-Access hosting service and academic event management. The aim of the firm is Accelerating Global Knowledge Sharing.

More information about the firm can be found on the homepage:
http://www.iiste.org

CALL FOR JOURNAL PAPERS

There are more than 30 peer-reviewed academic journals hosted under the hosting platform.

Prospective authors of journals can find the submission instruction on the following page: http://www.iiste.org/journals/ All the journals articles are available online to the readers all over the world without financial, legal, or technical barriers other than those inseparable from gaining access to the internet itself. Paper version of the journals is also available upon request of readers and authors.

MORE RESOURCES

Book publication information: http://www.iiste.org/book/

Academic conference: http://www.iiste.org/conference/upcoming-conferences-call-for-paper/

IISTE Knowledge Sharing Partners

EBSCO, Index Copernicus, Ulrich's Periodicals Directory, JournalTOCS, PKP Open Archives Harvester, Bielefeld Academic Search Engine, Elektronische Zeitschriftenbibliothek EZB, Open J-Gate, OCLC WorldCat, Universe Digtial Library , NewJour, Google Scholar