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The Effects of Tight Budgetary Control on Employee Behavior in the Public Sector of Jordan, Pakistan and Sweden

Employee’s loyalty, Employee satisfaction, Job related tension and Employee’s tendency towards data manipulation

Master’s Thesis in Accounting and Control, 30 ECTS

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Abstract

This thesis aims to explore the effects of tight budgetary control on employee behavior focusing on employee loyalty, employee satisfaction, job related tension and tendency towards data manipulation in public sectors. The study explores the subject on the population of three countries which includes Sweden, Jordan and Pakistan. In Pakistan and Jordan, no previous study has ever been performed which tried to explore effects of tight budgetary control in employee behavior.

Method: Keeping the above fact in view, method derived for this study was the combination of qualitative and quantitative approach. Questionnaires were formulated and sent to employees of the sampled companies receiving 740 responses. For qualitative method, 5 employees were interviewed from entire three countries.

Finding: the study revealed that all three countries are experiencing tight budgetary control whereas Jordan and Pakistan are experiencing it on higher level and Sweden is experiencing it in lower level as compared to Pakistan and Jordan. As far employee behavior is concerned, both the method proved that loyalty was negatively related to tight budgetary control for Pakistan and Sweden whereas positively related in case of Jordan. Satisfaction is also negatively related to tight budgetary control for Sweden and Pakistan while positively related for Jordan. Job related tension and tendency towards data manipulation are positively related to tight budgetary control for all three countries.

Research type: Master’s thesis.

Keywords: Tight budgetary control, employee behavior, employee loyalty, employee satisfaction, job related tension and tendency towards data manipulation.
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1. Chapter: Background

1.2. Introduction

Recent economic crises have forced many countries to pay more attention to their budget settings and budget targets. Consequently strict checks on expenditures and close monitoring of day to day activities of employees is taking place (Ocran, 2011) instigating dysfunctional behavior by employees (Kihn 2011). Budget is defined as financial plan which mediate all the business activities, where most of the focus is on expenditure (Harrison & Horngren 2008). Budgets are not a recent phenomenon. Conventionally, it was defined as a technique of cutting unnecessary costs and used as a basis of employee evaluation and rewards (Argyris, 1953).

A system of evaluating the performance of employees based on how company is able to achieve their budget targets keeping the expenditures closely monitored as well as minimum is called budgetary control. On the other hand, it is a mechanism which is meant to align employee’s behavior in the direction which management wants them to proceed (Banks & Giliberti, 2008).

This study attempts to analyze the effects of tight budget on employee’s behavior. Employees perceive budget achievement as a key to get many benefits like bonus, rewards or extra pays and they are stressed to meet the targets by any means. Due to which budget targets are said to generate tendency of dysfunctional behavior in employees. However, it is worth mentioning that tight budget targets affect different employee behavior differently and it is not always the case when employees tend to behave unfavorably in reaction to strict controls. Some employees take tight controls as a challenge and get more motivated when budgetary controls are tight (Bhimani et al., 2008). This study aims to discover these behavioral aspects produced as a consequence of budgetary controls.

Implementation of tight budgetary control are the upshot of fiscal policies. Fiscal policy determines whether tight budgetary controls are to be introduced or not. Governments of underdeveloped countries are trying to handle the financial crises situation through adjustments in fiscal policy and imposing budget cuts. Consequently, implementation of tight budgetary control is increasing. For example, Governments of developing countries are forcing public sector organization to reduce expenditure and survive within allocated budgets. Governments
are much bothered about allocating resources and cutting undue expenditures from their yearly budgets in recent years (Mirdala, 2009) making the budgetary targets difficult to achieve.

Developed countries are suffering from budget deficits as well and other critical issues like unemployment now days (Hugh-Jones, 2014). Developed countries must do budget cuts so they can decrease its budget deficit, government debt levels and unemployment. Tight budgetary control must be incorporated as effective governance tool and elimination of undesirable expenditure is needed for best management of available funds (ibid).

The above discussed issues are also confirmed by other studies. In a study by Ocran, (2011) it is concluded that governments use fiscal policy as a tool to achieve sustainable economic development. Governments reduce spending when they are faced with budget deficits. Budget cuts are sometimes necessary in this situation and hence leading to the introduction of tight budgetary control.

Lastly it is worth mentioning that financial crises affected not only the economy of underdeveloped countries but also developed countries as well. As a result unemployment is rising and downward trend in economic growth in recent years is visible (Ocran, 2011; Looney, 2004). For example, in Sweden it is predicted that current economic condition will remain continued in next couple of years therefor Sweden has to cut budgets and apply tight budgetary control (Regeringskansliet, 2013). Eventually, use of budgetary control and budgets will remain in practice.

Moreover, the role of budget has been evolved over the years and needs to be explored more with different aspects of behavior. It seems that difference in interpretation of these targets generates difference of behavior from employees (Boland, 2001). Hence, it is interesting to analyze the direction of behavioral aspects of employees when tight budgetary controls are imposed on them. Hence this study aims to explore the effects of tight budgetary control on employee behavior.

First chapter will discuss aim, problem definition, research questions, introduction to research methods along with motivation for them and structure of remaining thesis.
1.2 Problem definition

As stated earlier, this study aims to explore the effects of tight budgetary control on employee behavior. The study will be conducted on three countries including Sweden, Pakistan and Jordan. Motivation to perform this study on this subject and these three countries are discussed as under.

Tight budgetary control affects the behavior of employees but how it is influencing is yet to be confirmed. There are many previous studies which have examined this but they revealed contradictory results (Bento and White, 2006). Furthermore, motivation to conduct this study is the research gap as no previous study in this area has been done in Jordan and Pakistan. Therefore, examining the effects of tight budgetary control on employee behavior will make a contribution to this area. Behavioral variables comprise employee loyalty, employee satisfaction, Job-related tension and data manipulation by employees.

Many researchers referred in their research to conduct a research about relationship of tight budget control and behavioral aspects. Kin (2012) stated that

“Future research could continue the analysis of budget targets in at least two ways. One of them is that individual-level case (field) research would be a promising approach to further examine processing of budget targets and its various behavioral aspects” (p.233).

Another study stated that although it has been 50 years since budget and behavioral aspects related studies are being conducted regarding the relationship between budgeting and behavioral variables such as employee’s commitment to organization, motivation, stress, satisfaction and job related tension. However, these studies show conflicting results and a new theoretical study is needed to confirm these results (Marginson and Ogden, 2005a). Thus, it is evident that there is a research gap in this area and a study is needed to establish as well as further strengthen the evidence regarding relationship of tight budgetary controls and behavior of employees.

Kung, et. al, (2013) also advised to conduct a research in the area of budgeting decision and behavioral aspects by stating that

“future research might also study the effects of budgeting characteristics on employee attitudes and behavior. Recognizing the complexity associated with individual responses, it would be
interesting to explore the mental states and behaviors of superiors in a budget model to examine the reactions of subordinates to budgeting decisions” (p. 137)

This study tries to examine the influence of strict controls on few behavioral variables such as satisfaction. Leat & El-Kot (2009) pointed out a research gap and stated that it should be examined about what are the factors which affect employee’s satisfaction on a workplace.

Conboy(2010) recommended to conduct a study about tight budgetary control and employee behavior. It is further stated that tight budgetary control is not always good. Although budgetary targets are placed in practice to achieve organizational targets but they do not emerge as beneficial all the time. Therefore, a detailed study is needed to explore which factor affect the outcome of application of tight budgetary control and why the desired outcomes are not always received.

Based on the above recommendations by various researchers, researchers of this thesis decided to conduct the study analyzing the effects of tight budgetary control on employee behavior in public sector of Jordan, Pakistan and Sweden. It will be interesting to find an evidence for this area which may help in reducing the inconsistency of previous researchers and establish a new framework. Moreover, no study about effects of tight budgetary control and employee behavior has ever been conducted in Jordan and Pakistan. Thus, this study will be first of its kind and will contribute to academic literature of both countries. Lastly, as recommended by Bhimani et al., (2008):

“one of the first and most interesting areas of behavioral accounting research has been the analysis of budget targets” (p. 467) indicating that it is an interesting area to study.

Keeping in view the above discussed literature employee behavior is confined to four variables which consist of employee loyalty, employee satisfaction, job related tension and tendency towards data manipulation.
1.3 Aim

Keeping into account the research gap indicated by various authors, aim of this study is to figure out how tight budgetary control affects employee behavior focusing on employee’s loyalty, employee satisfaction, job-related tension and employee’s tendency towards data manipulation in public sector of Jordan, Sweden and Pakistan.

1.4 Research question

Research question for this study is as under:

*How tight budgetary control influences the employee behavior*

This question is sub-divided into following questions

1. How tight budgetary control affects employee’s loyalty
2. How tight budgetary control affects employee’s job satisfaction
3. How tight budgetary control affects employee’s job-related tension
4. Does tight budget control has any effect on tendency of data manipulation by employees

1.5 Proposed research method

In this section, method strategy is introduced and explained. The term method is defined as combination of procedures and techniques which are used to analyze, interpret and collect data. The term methodology is defined as the way research ought to be conducted (Bryman & Bell, 2007).

Research methods are categorized as qualitative and quantitative. Quantitative approach is designed as a process of measuring data in numbers. It is very objective approach whereas qualitative approach revolves around complementing the obtained data with the responses given during interviews (Neill 2007). Bryman & Bell (2007) further stated that cross-sectional design for instance; semi-structured interviews are considered as qualitative method. Whereas surveys and structured interviews are considered as a quantitative method.
Motivation for choosing the method

Qualitative method is used to develop a theory and quantitative method is used to confirm the theory. Quantitative method is considered as more rational for comparison (Finn et al. 2000) and qualitative method is more useful for justifications (Saunders et al, 2009). It seems that a more rational outcome can be drawn when comparisons are accompanied by theoretical justifications. The idea of combination of methods can be supported by Saunders et al (2009) as they stated that when basic data for a research is not available a combination of qualitative and quantitative method is most suited approach (Saunders et al, 2009). In past, no research about tight budget control in Pakistan and Jordan has been conducted so suggestion of Saunders et al, 2009 seems to be worthwhile. Looking into these perspectives, researchers of this thesis decided to use a blend of qualitative and quantitative methods.

Subsequently, method to conclude this study consists of combination of quantitative and qualitative method to measure the effects of tight budgetary control on employee behavior focusing on employee’s loyalty, employee satisfaction, job related tension and employee’s tendency towards data manipulation. Primary data approach is used for this study because no secondary data is available to be used as a support for this study. To get data for quantitative method, questionnaires will be sent to the employees working in public sector organizations of Jordan, Pakistan and Sweden. To get qualitative responses semi structured interviews will be conducted.

1.6 Structure of thesis

The structure of remaining study is as under:

Chapter two presents research methodology. It explains research method, data collection instruments, brief description of data analysis tools, bases of hypothesis construction.

Chapter three aims to create a theoretical frame work by expressing previous researches focusing on variables of this study subsequently forming the bases of hypothesis for this study. Literature about budgetary controls, tightness of budgets, fiscal policy, behavioral variables and employee’s interpretation of budget is presented.

Chapter four attempted to draw findings of qualitative and quantitative data and constructing an
analysis by interrelating empirics, interviews, research question, hypothesis and theoretical framework. This chapter contributes a descriptive, correlation and regression analysis based on empirical data. In the end of this chapter reliability analysis is presented to signify reliability of data.

Chapter five reflects upon the answers of the research questions and validity of hypothesis. Implications of the study and ideas for future research are discussed.

2. Chapter: Research Methodology and data collection

The below mentioned section is about the proposed research methodology. This chapter will discuss the aspects of research methodology approach, data collection process and hypothesis formation. More specifically, this chapter will explain the research design elaborating about qualitative and quantitative approach, methods of data collection and data analysis techniques.

2.2 Research Methodology

Research design or in other words, as Yin (2003) stated “a plan from getting here to there” of this study is built on a combination of methods comprising quantitative and qualitative as stated in the introduction section. Merging the qualitative and quantitative method can generate more appropriate theories. Along with figures and numbers theoretical interpretation of facts is sometimes very crucial to draw a scientific conclusion (Wengraf, 2001). Hence, blend of qualitative and quantitative data can produce a rational conclusion in certain circumstances.

Researchers of this study are using both qualitative and quantitative method to measure the effects of tight budgetary control on employee’s behavior revolving around employee loyalty, employee satisfaction, job related tension and employee’s tendency of data manipulation. Questionnaires, using already established theoretical framework as basis, are formed and sent to employees and interviews are planned to take place.

2.3 Data Collection

After formulating research approach, then comes the trickiest part of the thesis. An appropriate data collection method is essential for a successful completion of any study. Below is
explanation of data collection process.

Sampling

Target population of this thesis included all the employees working in government sectors of Pakistan, Jordan and Sweden. Sampling is discussed further as under for both quantitative and qualitative data collection.

2.3.1 Surveys

Surveys were sent online to people working in different public sector organizations in all three countries to collect quantitative data. In Sweden, questionnaires were sent to people working in Universities, hospitals and Municipalities. In Pakistan, questionnaires were sent to employees of Pakistan International Airline, Pakistan Railways, Pakistan Telecommunication Company Limited and few Universities. In Jordan, questionnaires were sent to Social security Corporation, Income and Tax department and Greater Amman Municipality. Questionnaires are explained further in the next section.

Questionnaire consists of 32 questions. Each hypothesis is tested through few questions. Ordinal scale was used to measure the responses of employees. In questionnaire a scale of 1-7 has been used where 1 show strongly agree and 7 show strongly disagree.

Response Rate, A total of 723 employees completed the questionnaire. Response rate is as high as 120 % of the desired response rate. Due to sufficiency of time, more than desired responses were receive.

2.3.2 Interviews

Interviews were conducted to get qualitative data depicting viewpoints of employees about the effects of tight budgetary control on their behavior. 5 employees were interviewed to get the views regarding effects of tight budget control on employee behavior.

To collect qualitative data from Sweden, an employee of Karlstad Municipality was interviewed.

For Pakistan, two employees were interviewed. One employee was from Pakistan Railways and the other is working in Pakistan Telecommunication Company Limited.
Similarly for Jordan two employees were interviewed one working in Social security Corporation of Jordan and Income and Sales Tax department of Jordan.

**Interview Pattern**

Interviews were conducted in following pattern. In first 15 minutes, employees were asked to give their opinion about how they feel about tight budget control and the work environment before incorporation of tight budget control. In rest of the time employees were interviewed about questions mentioned in questionnaires with detailed discussion.

**2.3.3 Data analysis techniques**

Data analysis techniques used for this study include SPSS software which assisted in doing correlation, regression and descriptive tests on the empirical data attained through questionnaires. The results of these tests are discussed and analyzed in analysis section. These tests are further explained below.

Descriptive statistical analysis is selected to be used so that results of each variable can be discussed individually and independently without affecting or relating to other variables. Descriptive statistics consist of mean values which depicts the degree of strength of a variable and overall trend of the responses (Bedeian, 2014).

Correlation test is used to assess the relationship of behavioral variables with the tightness of budget controls. Correlation is a data analysis tool which explains the sensitivity of inter-relationship between two variables. Correlation coefficient ranges from -1 to 1. When correlation coefficient is more close to 1, it indicates that variables are more positively correlated to each other. On the contrary closeness towards -1 indicates a negative relationship between the variables (Romo, 2012). Correlation tests are used to assess whether a positive or negative relationship exists between two variables.

Another test used for analysis of the results realized during this study is regression test. Regression analysis test is used for estimating and predicting the relationship among variables. Regression analysis also assists in assessing the relationship of multiple variables. It depicts how the value of a dependent variable changes when one of the independent variables is changed whereas the other independent variables remain the same (Cohen et. al, 2003).
Along with an appropriate method, a good study demands a sound theoretical framework which aims to explore a variety of work done by previous authors. Next in this study is the theoretical expression based on previous researches.

3. Chapter: Literature review

Considering previous studies while doing this research is very important to perform the study in right direction. Literature review serves as the bases of hypothesis and analysis. Above all literature review helps to compare the results with previous researches. Below mentioned is the brief summary of what is going to be discussed in literature review chapter.

In the start of this chapter previous studies defining budgets and budgetary controls have been discussed. After that, previous studies to create distinction between loose and tight controls has been looked into. Fiscal policy of governments decides whether tight budgets should be introduced or not so fiscal policy has also been discussed in this thesis.

This study revolves around employee behavior. Therefore, each behavioral variable has been discussed individually. In this section previous researches have been presented illustrating definitions, important aspects and contradiction among findings of various studies for each variable. These studies serve as the bases of hypothesis. In the end, employees’ interpretation of budget is discussed.

3.1 Budget:

Budget is defined as a management technique used to align the direction of employee’s targets with the direction targets of company and company’s strategy (Drake and Fabozzi, 2010). Budget targets are understood as financial plans, forecasts or estimates of expected future outcomes that the management team has agreed on (Kihn, 2011). If this financial plan, budget, is well understood by employees it can result in successful achievement of organizational objectives and employee’s rewards. Otherwise it leads to dysfunctional behavior of employees (Drake and Fabozzi, 2010). Boland (2001) stated that role, significance, use and purpose of budget targets are understood differently depending on designation of employees and also from
Budget is used as a mean to communicate to employees what organization expects from them and to coordinate the activities of the whole organization in the same direction (Bhimani et al., 2008). After communication of budget targets information, targets become responsibilities and commitments which are used as the basis of evaluations and rewards (Lukka, 1988b). When budget targets become the base of evaluation and rewards, many behavioral aspects of employees are affected due to that. Employees tend to show variety of behaviors when their rewards depend on achievement of their budget targets (Naranjo-Gil and Hartmann, 2006).

Other studies show that budgets are used to implement overall strategic plan of the organization and communicating employees regarding how their role is defined in the strategic paradigm of the company (Mintzberg, 1983; Goold & Campbell, 1987; Naranjo-Gil and Hartmann, 2006; Bhimani et al., 2008).

Budget targets can be set to motivate good performance, since people are sensitive to large goal-performance pressure and are motivated to decrease this pressure by improving their performance. In addition to the above-mentioned definitions, budgets can be used as a way to communicate and implement the first year of a strategic plan (Bhimani et al., 2008). It is worth mentioning that budgets are associated with some negative and unfavorable consequences regarding employee behavior. Employees feel pressurize due to budget targets which is considered as reason for this unfavorable reaction (Drake and Fabozzi, 2010).

Many researchers strived in their studies to categories the types of budget. Mintzberg (1983) classified the types of budget based on its purpose as whether the budget is just focusing on planning or will be used for evaluating overall employee performance. Confirming the study of Mintzberg (1983), Lukka (1988b) also distinguished the types of budget in same way as whether it is used for goal setting (planning) or is being used as a basis of employee evaluation. Naranjo-Gil and Hartmann (2006) categorized budget as either a way of resource allocation or a basis for controlling employee. Along with the above classifications, purpose of the budget also revolves around sharing information among the employees (Lukka, 1988b, p. 13; Naranjo-Gil and Hartmann, 2006).

Using the budget as a way of controlling has the most adverse consequences on behavior as compared to the other types of budgets (Naranjo-Gil & Hartmann, 2006) figuring out these
consequences is the main theme of this study.

3.2 Tight budgetary control

Budgetary controls are sometimes tight and sometimes loose. It is important to define when a budgetary control is supposed to be known as tight control. Many previous researchers have attempted to categories how a budgetary control can be distinguish as tight or loose (Fisher, 1995; Merchant, 1998; Van der Stede, 2001). Study of Merchant (1985b, 1998) revealed that budgetary controls are tight when employees are bound to do what their management wants them to do. They are not allowed to deviate from boundaries prescribed by budget control. Tight budgetary control is further explained as under by Van der Stede (2001) where he emphasized on the following factors to measure the tightness of budgetary control:

(1) **Definition of goals.**

Tight budgetary control are said to be in place than budget goals are very well defined and complete. Employees have no or less power to modify or argue about the goals.

(2) **Frequent Communication of goals.**

Communication of budgets targets is done more effectively and frequently when budget control is tight. Frequent communication about the budget targets is done to ensure that employees understand the targets well.

(3) **Strict Monitoring.**

Tight budgetary control is said to be imposed when it is frequently observed that whether employees are meeting the targets properly and efficiently or not. No deviation from budget targets is tolerated. Monitoring by management is frequent and more detailed.

(4) **Rewarding.**

Budgetary control is categorized as tight when evaluation and rewarding is done on the basis of budget targets achieved. It further entails that failed to meet targets can result in no rewards.

Furthermore, it is stated, tight budgetary control shows higher involvement of top management in everyday activities of employees (Anthony and Govindarajan, 2007). Top management
keeps the intimate knowledge of operational activities. Tightness of budgets can also be assessed by observing the following points as stated by Van der Stede (2001).

(1) Degree of emphasis on achieving budget targets given to employees;
(2) Autonomy to modify budget targets during the year
(3) Focus on details of interim budgets
(4) How much management is ready to tolerate deviations in interim budget targets
(5) Level of involvement of higher management in the subordinate’s day to day activities

If all of the above characteristics are on higher side, it shows that budgetary controls are tight (Van, 2001). On the contrary, if the above mentioned dimensions are on lower side, or not being emphasized upon, budgetary controls are said to be loose. This study will focus on tightness of tight budgetary controls.

3.3 Tight budget control as management control tool

Management control is the way of directing employee’s behavior and evaluating employee’s performance (Anthony & Govindarajan 2007). As tight budget control is a mean of evaluating employee’s performance, consequently making it as a tool of management control. Employees are faced with a strict management control regime when tight budgetary control is imposed on them. In most cases, employees have very least liberty to interfere in budgeting process and they are bound to do what is defined in budget targets and follow the guidelines strictly. Beyond the above, employees are watched very closely in their day to day operations. They are not allowed to deviate from targets (Van der Stede, 2001). In flexible budget control, employees participate actively in setting their budget targets as contrary to tight budgetary controls.

Although mechanism of tight budget control is introduced with the intention to get benefit from it. But budget control mechanism has few weaknesses as a control mechanism. While setting the budget targets management focus on long term growth but employee tend to focus on short term growth to get rewards depicting dysfunctional behavior. It seems that tight budget control is not able to make sure to keep the employee focusing on long term growth which is its
weakness (Merchant and Manzoni, 1989). Furthermore, study publicized that tight budget control is a control mechanism where management gives more importance on specific budget line-items, focusing to achieve them by any means within given time period ignoring some other important areas which are unavoidable for future growth of the company (ibid).

3.4 Employee interpretation of budget

Interpretation varies from person to person depending on variety of factors. Employees interpret things on the basis of their background, analysis skills and their circumstances. Similarly every employee interprets budget targets differently and reacts according to his perception (Emmanuel et al., 1991).

Previous researches show that employee’s interpretation is also effected by how well he understands budget targets (Kvale, 1996). For successful implementation of budgetary controls and budget target accomplishments, it is important that employees interpret the tight budget in its right spirit. However, studies reveal that it is not the case all the time. Employees perceive budgets differently. As Kihn (2011) says that budgetary targets can be interpreted differently by each employee. Everyone’s perception is different for the role, background and purpose of budget. The justification for this variance is said to be due to difference in subjective interpretations and analysis skills of every employee.

Studies reveal that Interpretation of budget varies from employee to employee depending on responsibilities assigned to him. For instance, accountants see budgets as a mean of doing financial planning and cutting unnecessary expenditures which increases profits of the company. They usually do not feel threatened with tight budgetary controls. They understand budgets and their purpose quite well. Evidence suggests that there is very low incidence when accountants do not understand the budgets. Whereas managers see tight budgetary control contrary to what accountants think. They take tight budgetary control as constraint and a mean of communication from management which restricts their circle of action only to the boundaries of targets allocated in budget (Emmanuel et al., 1991).

Directors interpret the budgets differently as well according to their own spectrum of responsibility. They use it as a way to motivate employees and to guide them towards the
direction assisting the overall achievement of organizational goals. They perceive it as a mean of keeping the employees moving in same direction. Moreover, they use budget for authorizing activities. Director use budgets to motivate employees while employees perceive it as a constraint and are found to react unfavorably to these budgetary controls in many cases (Ihantola, 2006).

When it comes to employee behavior Kihn (2011) concluded that not only perception of budgets varies from person to person but also stated that budget targets influence different employees differently. Getting similar understanding and similar behavioral consequences within the organization is impossible to achieve. While explaining the reason of different behavior from each employee Kihn (2011) explained that every person has different subjective interpretation of every phenomenon. Eventually, they interpret the phenomena of tight budgetary control differently and show different behaviors about it. Employees understand the purpose of background of budgetary targets in contradictory and conflicting ways and react accordingly which can damage the overall functional system of company.

3.5 Behavioral Variables and hypothesis formulation

In this study it will be analyzed how tight budget control affects behavioral aspects of employees. Employee behavior is important because companies can only achieve budgetary objectives if behavior of employees is aligned correctly. Otherwise company will fail to meet budgetary targets (Hansen et al. 2003). Furthermore, tight budgetary control has an effects on employee behavior, employees react differently to tight budget control because they predict the budget outcomes differently ( Kihn 2011).

Therefore, it seems an interesting portent to study the relationship and effects of applying tight budgetary controls on employee behavior. Although employee behavior has a lot of dimensions however this study will focus on employee’s loyalty, employee satisfaction, job related tension and employee’s tendency towards data manipulation only. As discussed earlier, all of the research questions of this study are based on behavioral variables. In this part, a review of literature will take place assisting in formulation of hypothesis for each research question.
3.5.1 Loyalty

Employee loyalty is the first variable to be examined for this study. Loyalty of employees is very essential for an organization in such a competitive environment. Employee’s loyalty entails the feeling of affection and commitment with the company and they thrive to create a good image of the company (McGoldrick & Andre, 1997).

As stated above, employee’s loyalty exits when they stay with his employer and tend to create a positive image of the organization in minds of the outside parties. Loyal employee owns the company and tries to build the good reputation of the company by his word of mouth (Beauregard, 2008). Loyalty entails creating good image of the company to the public. Employees remain more dedicated to the company if they are loyal (Organ et. al 2006). Their dedication remains firm if they are loyal with the company even in adverse circumstances in the company. However, it is not always the case that employees remain loyal when situation is adverse (Ibid).

Loyalty is a psychological condition which affects the behavior of the employees towards the company, although loyalty is totally dispositional in nature (Emsley, 2001). There are many factors which can influence employee’s loyalty. Loyalty changes with different situations and circumstances surrounding the organization but strict management controls change the employee loyalty the most (Collins and Han, 2004). As budgetary control is a management tool so tight budget control can affect the loyalty of employees.

Tight budgetary control mechanism is applied by management with the view of increase in organizational as well as employee performance. However, studies proved that this is not always the case and strict controls seem to have negative impacts on employee’s behavior in most of the cases. Employees are less loyal when tight controls are enacted and they only focus on short term goal as to earn rewards. They never always remain so loyal to think about organizational growth in long run (Davila and Wouters, 2005).

Studies reveal that when employees become disloyal they never bother to present a good image of the company. They, instead of portraying good image, start to say bad things about the company ruining the company image in market (Shields et al., 2000). Moreover, employees take it as a burden when they are being evaluated on the basis of the targets that they do not know anything about and find hard to achieve which can decrease loyalty (Luft and Shields,
Another study stated that employees become more dedicated to the targets when their opinion about their duties targets are heard and considered while achieving. In that situation they remain loyal to the company as well as committed to their job (Kung et.al, 2013).

As far as tight budgetary control is concerned, it has also been observed by Emsley, D. (2001), that increased emphasis on budget targets can reduce loyalty and increase stress. Employees tend to show negative behavior when they are evaluated on the basis of tight budgetary targets. Day to day monitoring of employee’s operations increases pressure on employee, show distrust and reduce loyalty (Emsley, 2001).

Keeping in consideration the above research, research question one will be studied from following hypothesis:

- **H1**: Tight budgetary control has negative effect on employee’s loyalty

However actual investigation will reveal whether tight budgetary control will increase loyalty or not in the countries of this study.

### 3.5.2 Satisfaction

Employee satisfaction is another variable which is being studied in this research. Employee’s satisfaction is not a new phenomenon as it has many previous researches based on it. Employee satisfaction is the satisfaction of employees with their jobs or the degree to which employees like their jobs (Spector, 1997). In last many decades, employee satisfaction is considered as important behavioral aspect as well as important elements of organizational management (Lofquist & Dawis, 1969; Smith et al., 1969; Locke, 1976;)

Budgets are regarded as an important management control system. Thus, employee satisfaction is important when management tend to strongly emphasize the budget targets and evaluate employees thereof (Brownell & Dunk, 1991). Furthermore, organizational performance highly depends on employee satisfaction. If employees are not satisfied their maximum output can never be utilized by the company (Cranny et al., 1992).

Employee’s satisfaction with his job depend on many aspects which include working conditions (Mozina, 1991; Miskell, 1994) working hours which can be flexible or strict (Pierce
and Newstrom, 1980; Ronan, 1981; Christensen and Staines, 1990) image of the company in
the market (Mulej, 1986) benefits and rewards along with the salary (Hanneman and Schwab,
1985; Brecko, 2005) appreciation from superiors and acknowledgement of work (Rosenbloom
and Hallman, 1991), level of output given by employees (Tsui et al., 1997; Joy-Mathews et al.,
2007; Noe, 2008), nature of the job which means whether the job is temporary or permanent
(Maslow, 1997; McGregor, 2002) and lastly the environment of the company which affects
employee satisfaction because it is sometimes very friendly or very reserve. Nevertheless,
organizational environment has a huge influence on employee’s satisfaction (Gregor, 2002).
All these above mentioned aspects have a contribution in building the level of employee’s
satisfaction. When organizational environment is too strict, for example companies where tight
budgetary controls are imposed and they are being closely monitored, employee’s satisfaction
tend to be very low. They get a feeling of distruct and a threat to their jobs (Covaleski et al.,
2007).

Kung, Huang, & Cheng, (2013) stated that employee’s satisfaction is decreased during tight
budgetary control regime because management emphasize too much on assigned duties
hindering employees from giving full output. Radu (2001) emphasized that when employees
have some liberty to amend their duties they feel increased satisfaction. It is further stated that
close monitoring of duties makes the employees dissatisfied.

When employees are evaluated on the basis of budget target achievement they feel alienated to
company and get restless and dissatisfied. Secondly, they feel stressed about their rewards
which are based on target achievements (Radu 2001) which makes the employees dissatisfied.
Furthermore, it has been concluded in previous research that increased tightness of budgets tend
to decrease satisfaction of employees and they become frustrated very quickly. Employees get
de-motivated in the early stage of target achievement (Covaleski et al., 2007).

Study of above literature directs to form hypothesis for research question two as under:

- **H2**: Tight budgetary control has negative effect on employee’s job satisfaction

Although many researchers have already examined the relationship between tight budgetary
control and employees satisfaction (Govindarajan, 1988; Brownell & Dunk, 1991) in various
countries. However, effects of tight budgetary control on employee satisfaction in Pakistan and Jordan will be assessed after the performance of actual study as no other study has been done before in this area.

### 3.5.3 Job-related Tension

Job related tension arising due to strict control is being studied since decades. Job-related tension is most obvious employee’s reaction on tight controls. Job related tension is defined by Fairbrother and Warn (2003) as tension involving work and created when employees are not able to meet their job requirements and not able to manage the pressure of work. Often job-related tension is created among employees after implementation of tight budgetary controls. Hopewood (1972) stated in his study that if management will impose strict budgetary control, it is very likely that employees will suffer from job related tension. It will also develop negative job related attitude and dysfunctional behavior of employees.

Many previous studies have discussed different aspects of job related tension. Sadler-Smith et al. (2003) studied the reasons of job related tension and concluded that it can be generated because of many other variables which are over emphasis on duties by high ups, social issues, job insecurity etc. Another study which has examined job related tension, was performed by Least and El-Kot (2007) which investigated the job related tension with reference to socio cultural as well as economic context of Egypt. It has been established that tension on work can be decreased if management shows flexibility to employees in job related matters.

As stated earlier if budgets are too hard for employees to achieve, they create job related tension. Nelson and Burke (2000) accentuated that there is a link that might be found between some aspects of the work related tension and difficulty in budgets which generates conflict within organization and negative employee behaviors. On the other hand, job related tension is minimized when goals and targets are discussed with employees and they can make few acceptable amendments (Kahn et al., 1964; Rizzo et al., 1970).

Many studies focus on discovering ways to reduce job-related tension in the era of strict control. Job-related tension can be reduced by having trust within the company (Cook & Wall, 1980). This trust should be among the employee and management (Staples, 2001).
Another study stressed that when employees failed to meet the expectations of management and are not allowed to deviate from assigned duties, job-related tension is increased (Aycan et al. (2007). Results of above discussed study are also consistent with the results of other studies. Leat and El-Kot (2007) who stated that employees become uncomfortable and stressed when there is too much work pressure.

Fairbrother and Warn (2003) further confirmed that there is a strong relationship between job related tension and other factors on work place emphasizing on strict controls. Strict controls on employees make it difficult for employees to manage the work pressure and expectation from their high ups. This issue was also confirmed from earlier studies conducted by Burke (1988), Leong et al. (1996) and Sullivan and Bhagat, (1992).

In sum, hypothesis for question three is derived from above discussed literature which establishes that:

- **H3: Tight budgetary control has positive effect on employee’s job-related tension**

Nevertheless, researchers of this study can only confirm whether tight budgetary control increase employee’s job related tension or not after the analysis of data from survey and interviews. Though previous researches are supporting this hypothesis but whether these studies coincide with the effect of tight budget control in Pakistan, Sweden and Jordan will be proved after performance of survey and interview.

### 3.5.4 Data Manipulation

Employee’s tendency towards data manipulation is the last variable to assess employee behavior in this research. Problem of data manipulation and misstatement of data is recently grown too much since the scandals of Enron and WorldCom (Nguyen, 2014) but it is not a new phenomenon. It was early 70s when Hopwood (1972) focused on employee’s tendency to manipulate financial figures indicated that strict budgetary controls and using budget targets for evaluation and rewards can lead to dysfunctional employee behavior. Employees tend to manipulate accounting figures to earn financial rewards and to save their jobs. Employees not only show negative social attitude but also misstate revenue figures.

Recent studies also show that employees used to manipulate financial figures and earning
through accruals to sustain and handle budgetary pressure. A study revealed that after incorporation of Sarbanes-Oxley Act of 2002, employees are doing real account manipulation as an alternative to accrual manipulation. Employees manipulate accounting figures through many ways like writing down discretionary expenses, overestimating of the sales, overstating purchase discounts, showing lenient credit terms and tax evasion (Cohen et al., 2008) to show favorable accounting figures and earn rewards (Zang, 2007).

Few other studies referred that manipulation of accrual and real earnings is done for various reasons. Nevertheless, employees have the tendency to do this when they face pressure (Graham et al., 2005). Zang (2007) also confirmed that employees tend to manipulate financial figures and to show more sales and earnings. Employees tend to do earning management because of the rewards which are associated with the achievement of earnings.

Exploring further literature, Ibrahim, et. al (2011) while concluding their study stated that employees violate GAAP trough many ways. They show favorable revenues, strict terms for accounts receivable and lenient terms for credits. Among all the above, revenue overstatement is most common when employees have to meet financial targets and they are under rigorous controls.

Federal Bureau of Investigation did a legal crack down on the companies doing financial figure manipulations. It is found that recently revenue over statement has been significantly increased as compared to last few decades due to difficult budgetary pressures aroused due to fiscal policy. The study further indicated that incidence of revenue figure manipulation from 1997 to 1999 is doubled as compared to 1988 to 1996 (Schoenberger, 2001). When employees are overburden and their rewards and evaluation depend on their financial targets achievement, they are inclined to do accounting figure manipulations (Callen et al. 2006).

Few other researchers also conducted their studies regarding employee dysfunctional behavior focusing on data and accounting figure manipulation in the time of too much work pressure. Some researchers concluded that firms showing losses are more inclined to do data manipulation as they are more under pressure due to budget constraints and acquisition threat (Rangan 1998, Teoh et al. 1999, and Shivakumar 2000).

To analyse the effects of tight budgetary control on tendency of data manipulation following hypothesis is formed:
• **H4**: Tight budgetary control increases the tendency of data manipulation by employees

Survey and interview results will show whether the above mentioned hypothesis is correct or not. Although many previous researches are supporting this hypothesis. However, whether the hypothesis of this study is correct for Sweden, Jordan and Pakistan will only be proved after analyzing study results.

Above discussed literature lead to the following hypothesis which are derived from research questions and supported with findings of previous literature. Each employee behavior variable surfaced the way for a hypothesis which is connected with the research question. Actual study will confirm whether these hypotheses are correct or incorrect. These four hypotheses are as under:

- **H1**: Tight budgetary control has negative effect on employee’s loyalty
- **H2**: Tight budgetary control has negative effect on employee’s job satisfaction
- **H3**: Tight budgetary control has positive effect on employee’s job-related tension
- **H4**: Tight budgetary control increases the tendency of data manipulation by employees

**4. Chapter: Analysis**

This chapter presents the results and analysis of survey and interviews. It first presents an overview of the strictness in the level of tight budgetary control then analyses employee behavior focusing on employee loyalty, job satisfaction, job-related tension and data manipulation in both qualitative and quantitative context. Chapter also presents the results of correlation and regression tests as well as reliability analysis. This chapter is divided mainly into two part quantitative analysis and qualitative analysis.
4.1 Quantitative Analysis

4.1.1 Effectiveness of tight budgetary control

Before exploring effects of tight budgetary control on behavioral variables in Jordan, Pakistan and Sweden, it is important to assess whether these three countries are experiencing tight budget control or not as the main focus and independent variable of the study is tight budgetary control. Budget control is tight when employees are evaluated on the basis of their budget targets achievements and get rewards thereon. Management emphasizes too much on everyday tasks, they communicate about budget targets quite often, and employees are not allowed to deviate from their duties because management do not tolerate deviation (Van der stede, 2001, Merchant, 1998). To assess if employees are experiencing tight budgetary control, the respondents of all three countries were requested to show their response to eight statements. The statements are as follows:

1. Are you being evaluated annually
2. Failure to perform your duties effects your monetary rewards
3. Your manager emphasizes too much on your duties
4. Your manager monitors your day to day operations
5. Your management change your assigned duties frequently during the certain period
6. You can make change in your duties
7. Your manager accepts when you don’t comply your duties
8. Duties assigned by the management are easy to achieve

➢ Sweden

“Hint: All the tables are presented in Appendix”

The results of the survey with respect to tight budgetary control for Sweden in terms of percentage analysis and descriptive statistics are presented in tables 1, 2 and 3. Table 1 and 2 are showing mixed responses with respect to the prevalence of tight budgetary controls in Sweden. Except for statement 1 and 2, most of the respondents from Sweden in the sample either remained neutral or showed some kind of disagreement to the tight budgetary control related statements. Table 3 presents the descriptive statistics. The mean values of the responses shown in table 3 also reaffirm that in Sweden, it is not quite common for the managers to emphasize too much on duties, monitor day to day operations and change assigned duties of
employees frequently during the certain period.

Exploring empirical data it can be said that Swedes are not experiencing tight budgetary control. Although half of the Swedish respondents are being evaluated annually but their evaluation is not linked with accounting figures. Their bosses are not emphasizing too much on their duties neither they are changing duties frequently. Swedish employees can deviate from their assigned duties and their management accepts that deviation. Considering Van der stede, (2001) model, it can be said that Swedish employees are experiencing tight budgetary control to a very low extent.

➤ **Jordan**

The results of the survey with respect to tight budgetary control for Jordan in terms of percentage analysis and Table 4 and 5 are showing that for all the statements related to tight budgetary control the majority of the respondents in the sample for Jordan expressed their agreement (strong, moderate or slight). Table 6 presents the descriptive statistics. The mean values of the responses shown in table 4 clearly confirm that in Jordan, it quite common for the managers to exercise tight budgetary control in terms of evaluating employees annually, affecting employees’ monetary reward for bad performances, emphasizing on duties, monitoring day to day operations and changing assigned duties of employees frequently during the certain period.

Analysis of empirical data confirms that majority of Jordanian employees are experiencing tight budgetary control. They are being evaluated annually and their rewards are linked to their budgetary targets. Keeping in view the Van der Stede, (2001) model of tight budgetary control and empirical data received from Jordanian employees it is evident that they are experiencing tight budgetary control. Their reward depends on achievement of their budget targets, their management emphasized on their activities too much, they cannot deviate from their duties and their management do not accept that.

➤ **Pakistan**

The results of the survey with respect to tight budgetary control for Pakistan in terms of
percentage analysis and descriptive statistics are presented in tables 7, 8 and 9. Table 7 and 8 reveal that in Pakistan as well the majority of the respondents agreed (strongly, moderately or slightly) to all the statements reflecting tight budgetary controls in Pakistan. Table 9 presents the descriptive statistics. The mean values of the responses shown in table 9 make it clear that in Pakistan, managers in the companies are highly likely to evaluate employees annually, affect employees’ monetary reward for bad performances emphasize too much on duties, monitor day to day operations and change assigned duties of employees frequently during the certain period.

Depicted by empirical data, Pakistani employees are observing very tight budgetary control. Responses from Pakistani employees show that they are under strict budgetary control. High majority is being evaluated on the basis of budgetary targets. Most of the Pakistani employees are strongly agreeing to all clauses of Van der stede, (2001) model. Pakistani employees are experiencing the most severe tight budgetary control among all three countries. Although Jordanian employees are also experiencing tight budgetary but the severity of tightness is lesser than Pakistan.

4.1.2 Loyalty

First behavioral variable in this thesis is loyalty. Loyalty is said to exist when employees create good image of the company and they like the company. Employees remain more committed to the organization when they are loyal with the company (McGoldrick & Andre, 1997). This thesis tried to explore what are the effects of tight budget control on employee’s loyalty.

To explore this, respondents were asked to show their agreement to six statements to reflect their loyalty towards the firms in which they are working, implying high loyalty and low loyalty, respectively, corresponding to each statement. The statements are as follows:

1. Your company is a good company. (i.e. company takes care of employees)
2. You like your company
3. You are proud to talk about your company with people
4. If you would get a job in another company with the same benefits, you will leave your company
5. You liked the company more before increased emphasis on your duties by your
6. Monitoring of your duties is more than what is required. (i.e. you think it too high)
The results of the survey with respect to loyalty for Sweden in terms of percentage analysis and descriptive statistics are presented in tables 10, 11 and 12. Table 10 and 11 are showing that the majority of employees in Sweden agreed (strongly, moderately and slightly) to all the statements reflecting their loyalty towards their company. Table 12 shows that the mean values of responses for all the statements related to loyalty are less than 3, and thus, implying that employees are mostly loyal towards their firms in terms of considering the firm to be good, liking the firm, and feeling proud while talking about it.

As empirics show, Swedish employees are more loyal to the company. Employees are loyal when they like the company (Organ et al. 2006). Empirics show that Swedish employees like the company and feel proud to talk about the company hence confirming that they are loyal with the company. Most Swedish respondents consider their firms a good firm. The reason for loyalty seems that because Swedes are not experiencing tight budgetary control so they are not annoyed and disloyal. Loyal employees try to enhance and create good image of the company (Beauregard, 2008) and Swedes agree that they are proud to talk about their company and create good image of the company. Same is being done by Swedish employees. Emsley (2001) stated that loyalty is decreased when management emphasize too much on budgetary targets. As in Swedish government sector companies, management are not excessively emphasizing on budgetary targets so employees are loyal to the company.

The results of the survey with respect to loyalty for Jordan in terms of percentage analysis and descriptive statistics are presented in tables 13, 14 and 15. Table 13 and 14 are showing mixed responses with respect to customer loyalty in Jordan. Table 15, however, shows that in terms of mean values of responses for all the statements related to loyalty the employees either tend to remain neutral or show some kind of loyalty.

In Jordan, employees are not too loyal and most of them are neutral. Empirical tables show that employees shown mixed responses. Findings about this hypothesis are contradictory with previous research which states that employees take it as a threat when they are being evaluated
on the basis of tight budgetary which makes them insecure instead of being loyal (Luft & Shields, 2003). Reason for this loyalty can be expressed with the study of Kung et.al (2013) who stated that employees can remain loyal at the time of tight budgetary control when their opinions about the issues are heard. In case of Jordan, as revealed by empirical data, management is neither too strict nor too flexible as far as emphasis on duties is concerned hence making employees not too disloyal.

**Pakistan**

The results of the survey with respect to loyalty for Pakistan in terms of percentage analysis and descriptive statistics are presented in tables 16, 17 and 18. Table 16 and 17 are showing that the majority of employees in Pakistan remained neutral or disagreed (strongly, moderately and slightly) to all the statements reflecting their loyalty towards their company. Table 18, however, shows that in terms of mean values of responses for all the statements related to loyalty, the employees either tend to remain neutral or show some kind of disloyalty.

As far as Pakistan is concerned, it is evident from empirical data that Pakistani employees are totally disloyal to their companies. Pakistani employees are not loyal because they do not like the company (Organ et al. 2006). Previous research stated that there are many other factors that can affect employee loyalty however strict management tools can make employee disloyal more conveniently (Collins & Han, 2004). This theory proved to be effective for employees of Pakistan. Furthermore, empirics indicate that management exerts too much pressure on employees while achieving their targets eventually making employees disloyal.

Analysis reveals that hypothesis one which is:

- **H1:** Tight budgetary control has negative effect on employee’s loyalty

Proved as correct. As the first research question aims to explore the effects of tight budgetary control on loyalty, after investigation it is revealed that employees who experience tight budgetary control become disloyal and they start disliking the company. They do not try to create the good image of the company.
4.1.3 Satisfaction

This study is aiming at exploring effects of tight budgetary control on employee’s satisfaction. Satisfaction is said to exist when employees are satisfied with their jobs and they like their jobs (Spector, 1997). Employee’s satisfaction include aspects of working conditions (Mozina, 1991; Miskell, 1994) working hours (Pierce and Newstrom, 1980; Ronan, 1981) image of organization (Mulej, 1986) rewards (Brecko, 2005) acknowledgement of work (Rosenbloom and Hallman, 1991), competitiveness of salary (Tsui et al., 1997) output level (Joy-Matthews et al., 2007) and lastly the environment of the company (Gregor, 2002). To address all these issues, statements are developed in the survey as follow:

1. You like your job
2. Your working conditions are good. (i.e. comfortable sitting environment)
3. Your salary is competitive
4. Your working hours are appropriate
5. You get appreciated from your manager when you perform good
6. The environment of your organization is friendly. (i.e. relationship between you and your high-ups are good).
7. Increased scope and emphasis (control) on your duties motivates you to perform better. (i.e. you get excited to work harder when get a difficult target)
8. You give your maximum output in your work. (i.e. you work with your full capabilities)

To answer the research question about effects of tight budgetary control on employee satisfaction empirical data received from Sweden, Pakistan and Jordan is analyzed.

- **Sweden**

The results of the survey with respect to satisfaction for Sweden in terms of percentage analysis and descriptive statistics are presented in Table 19 and 20 showing that the majority of employees in Sweden agreed (strongly, moderately and slightly) to all the statements reflecting their job satisfaction. Table 21 shows that the mean values of responses for all the statements related to job satisfaction are less than 3 (except statement 1 as for this statement the highest value is 2), and thus, implying that employees are mostly satisfied with their jobs.

Looking into the responses given by Swedish employees, it was found out that Swedish
employees are satisfied. Some employees responded to be strongly agreed on the statements confirming their satisfaction level. Kung, F., Huang, C. & Cheng, C. (2013) stated that employees who experience tight budgetary controls are less satisfied. The reason for dissatisfaction is that employees do not get the opportunity to perform at their best because management only focuses on target related duties. As stated earlier, Swedish employees are not experiencing tight budgetary control to a higher extent, so their management is not emphasizing too much on their duties. Eventually, Swedish employees are satisfied. Swedish people have the liberty to change and re-arrange their duties which can also be the cause of their satisfaction. As Radu (2001) also confirmed that satisfaction is decreased if employees are forced to perform their duties the same way as ordered by their management, they feel threatened by this and become dissatisfied.

**Jordan**

The results of the survey with respect to satisfaction for Jordan in terms of percentage analysis and descriptive statistics are presented in tables 22, 23 and 24.

Table 22 and 23 are showing that the majority of employees in Jordan remained neutral or agreed (strongly, moderately and slightly) to all the statements reflecting their job satisfaction. Table 24 shows that the mean values of responses for all the statements related to job satisfaction are less than 4 (except statement 1 as for this statement the highest value is 2), and thus, implying that employees are neutral or satisfied with their jobs.

Empirical data revealed that in Jordan, employees are satisfied. They like their job as most of them slightly agree on this statement. Majority of employees strongly agree that their working conditions are comfortable, competitive salary appropriateness of working hours and majority agreed that environment of their company is friendly. These results are contradictory to the previous studies such as studies of Cheng (2013) which stated that employees feel dissatisfied when tight budgetary control is imposed on them because they cannot perform at their best. Although Jordanian employees are not performing at their best but they are satisfied. Lau et. al (2003) stated that when employees are closely monitored they become dissatisfied. While responses from Jordanian employees show that even though they are closely monitored but they are satisfied which is contradictory to many of previous researches. The reason of this
contradiction will be explored in discussion chapter.

However empirical results of people working in Jordan, confirm one theory somehow. A study revealed that increased difficulty of budgetary targets tend to reduce employee satisfaction (Covaleski et al., 2007). But the empirical result negated most of the theories.

➢ **Pakistan**

The results of the survey with respect to satisfaction for Pakistan in terms of percentage analysis and descriptive statistics are presented in tables 25, 26 and 27.

Table 25 and 26 are showing that the majority of employees in Pakistan remained neutral or disagreed (strongly, moderately and slightly) to all the statements reflecting their job satisfaction. Table 27 shows that the mean values of responses for all the statements related to satisfaction are more than 4 (except statement 1 as for this statement the highest value is 2), and thus, implying that employees are mostly dissatisfied with their jobs in Pakistan.

The survey results in Pakistan Show that employees are mostly dissatisfied. Although they think that environment of organization is friendly but they did not agree with rest of the statements. Pakistani employees are experiencing very tight budgetary control. Above discussed theories are imbedded with the results received from Pakistani employees. For instance, Cheng, (2013), (Kung et.al 2013) and Lau et. al (2003) are in conformity with empirics of Pakistan as employees are dissatisfied because they are closely monitored and are not allowed to deviate from their duties.

While testing hypothesis two which is

- **H2**: **Tight budgetary control has negative effect on employee’s job satisfaction**

It is found out that hypothesis two is correct as far as results from Sweden and Pakistan are concerned. However, this hypothesis is not true for Jordanian employees as they are satisfied when tight budgetary control is in practice.
4.1.4 Job Related Tension

Job related tension exists when employees are not able perform their duties according to management’s requirement and not able to handle the work pressure (Fairbrother & Warn, 2003). As mentioned in third research question, One of the aims of this thesis is to investigate effects of tight budget control on Job related tension. Results of this research question investigated by asking four statements. Statements are as follows:

1. It is difficult for you to meet your job requirements
2. You skip less important duties when you are achieving your all duties
3. You feel stressed because of close monitoring of your daily activities
4. You easily manage your work-pressure

➤ Sweden

The results of the survey with respect to job related tension for Sweden in terms of percentage analysis and descriptive statistics are presented in tables 28 and 29. Table 28 is showing that the majority of employees in Sweden remained neutral or disagreed (strongly, moderately and slightly) to all the statements reflecting their job related tension. Table 29 shows that the mean values of responses for all the statements related to job-related tension are more than 4, and thus, implying that employees do not experience much job related tension in Sweden.

It is revealed that Swedish employees are not at all tensed. They are not experiencing any job related tension. The reason can be, as stated above, they are not undergoing tight budgetary control. Response given by Swedish employees supports previous researches discussed in literature section. A research revealed that employees experience less tension when management uses flexible monitoring approach (Least and El-Kot, 2007). Swedes are having less pressure from their bosses as they are not being closely monitored. They can deviate from the duties set by management hence enjoying flexibility of management and eventually not undergoing any job related tension.
Jordan

The results of the survey with respect to job related tension for Jordan Table 30 is showing that the majority of employees in Jordan remained neutral or agreed (strongly, moderately and slightly) to all the statements reflecting their job related tension. Table 30 shows that the mean values of responses for all the statements related to job-related tension are less than 4, and thus, implying that employees experience job related tension in Jordan.

It is evident from the results that Jordanian employees are having increased job related tension. As stated earlier majority is either going through job related tension or is neutral. Budgetary control in Jordan is not extremely tight. Tight control is creating job related tension as Fairbrother and Warn (2003) stated that strict control by management can cause tension for employees but not to the extreme extent. The results from Jordanian employees also confirm finding of few other researches. It was found out in a previous research that job related tension is caused due strict management controls (Sadler-Smith et al., 2003).

Pakistan

The results of the survey with respect to job related tension for Pakistan in terms of percentage analysis and descriptive statistics are presented in tables 32 and 33. Table 32 is showing that the majority of employees in Pakistan agreed (strongly, moderately and slightly) to all the statements reflecting their job related tension. Table 32 shows that the mean values of responses for all the statements related to job-related tension are less than 4, and thus, implying that employees experience job related tension in Pakistan.

In Pakistan, employees are suffering from a lot of job related tension. Tension level is at its extreme. A previous research focused that if budget targets are too hard to achieve than employees use to get very tensed because of increased pressure (Nelson & Burke, 2000). Same is the case for Pakistani employees and consequently they are experiencing tight budgetary control at its extreme and that is why Pakistani employees are too much tensed. As earlier studies demonstrated that employees use to suffer from job related tension when strict budgetary control is imposed on them (Hopewood, 1972) and empirics from Pakistan are also
establishing the same theory.

Subsequently, hypothesis three is as under:

- **H3**: Tight budgetary control has positive effect on employee’s job-related tension

It is ascertained that hypothesis three is correct for all three countries and empirical data shows that the effects of tight budgetary control on job related tension are positive.

### 4.1.5 Data Manipulation

Last in the employee behavior variables is tendency to data manipulation. Hopwood (1972) said that employees have tendency to manipulate data to earn rewards. They show dysfunctional behavior whenever their rewards are linked to budgetary targets. It is first time for Sweden, Jordan and Pakistan that a study is aiming at finding effects of tight budgetary control on data manipulation. To investigate this research question, employees were asked to show their response on three statements. The statements are as follows:

1. When work-load is too high, you try to make your operational reports look good even when your job quality is poor
2. You skip unnecessary transactions from records to show favorable results
3. Making some adjustments to records is rational as work-load is too high

**Sweden**

The results of the survey with respect to data manipulation in Sweden in terms of percentage analysis and descriptive statistics are presented in tables 34 and 35. Table 34 is showing that the majority of employees in Sweden remained neutral or disagreed (strongly, moderately and slightly) to all the statements reflecting their practice of data manipulation. Table 35 shows that the mean values of responses for all the statements related to data manipulation are more than 4, and thus, implying that employees do not tend to manipulated data in Sweden.

While analyzing data manipulation tendency in Sweden it came into knowledge that empirical
data shows that swedes are not doing data manipulation. They are either neutral or disagreeing with the statements assessing data manipulation tendency. A previous research shows that employees tend to manipulate accounting figure when their rewards are linked to financial figures (Zang, 2007). The reason for no data manipulation can be that employees are not pressurized to meet any budget targets and their rewards are not associated with accounting figures. Additionally, as discussed earlier Swedish employees can deviate from their duties. Henceforward, it can be assumed that when Swedish employees feel stressed about their job they make adjustments in their duties instead of doing data manipulation.

**Jordan**

The results of the survey with respect to job related tension for Jordan in terms of percentage analysis and descriptive statistics are presented in tables 36 and 37. Table 36 is showing that the majority of employees in Jordan remained neutral or agreed (strongly, moderately and slightly) to all the statements reflecting their practice of data manipulation. Table 37 shows that the mean values of responses for all the statements related to data manipulation are less than 3, and thus, implying that employees tend to manipulated data in Jordan.

Majority of Jordanian employees are agreeing to data manipulation or they remained neutral. Jordanian employees are having tendency of data manipulation because they are facing strict pressures due to tight budgetary controls. A previous research stated that employees tend to manipulate data when they are under strict control regime like budgetary pressures (Ibrahim, et. al, 2011). Findings of this study are applicable to Jordanian employees. Another study also confirms these phenomena. Employees manipulate financial figures when their rewards depend on financial figure (Callen et al. 2006). As is evident with empirical data, Jordanian employees are evaluated annually on the basis of their budget targets which prompts them to manipulate data.

**Pakistan**

The results of the survey with respect to job related tension for Pakistan in terms of percentage analysis and descriptive statistics are presented in tables 38 and 39.
Table 38 shows that the majority of employees in Pakistan remained neutral or agreed (strongly, moderately and slightly) to all the statements reflecting their practice of data manipulation. Table 39 reveals that the mean values of responses for all the statements related to data manipulation are less than 3, and thus, implying that employees tend to manipulated data in Pakistan.

Pakistani employees are very much inclined to data manipulation. Majority of employees is inclined to data manipulation. As discussed in literature section, employees tend alter revenue figures when they have strict pressure on them (Graham et al., 2005). Pakistani employees are facing tight budgetary control which is instigating them to manipulate with financial figures to confront with budgetary pressures. Secondly as discussed above rewards of Pakistani employees are linked with accounting figures so they manipulate accounting figures to get increased financial benefits (Callen et al. 2006). Empirics from Pakistan also confirm finding of Zang (2007) which concludes that strict pressures on employees can encourage employees to make alterations in accounting data to show favorable results and earn financial rewards.

Referring to hypothesis four which is

- **H4: Tight budgetary control creates the tendency of data manipulation by employees**

It can be said that keeping the above mentioned analysis, hypothesis four is true for all three countries. Effects of tight budgetary control on data manipulation are positive and employees tend to manipulate data when they are under pressure of tight budgetary control.

### 4.2 Correlations Analysis

This section presents the results of correlation of tight budgetary control with employee loyalty, job satisfaction, job related tension and data manipulation. The results of correlation for Sweden, Jordan and Pakistan are shown in Table 40, 41 and 42 respectively.
Table 40

<table>
<thead>
<tr>
<th>TBC</th>
<th>Pearson Correlation</th>
<th>Loyalty</th>
<th>Satisfaction</th>
<th>Job-related tension</th>
<th>Data manipulation</th>
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<td>-0.219</td>
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<td>Sig. (2-tailed)</td>
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<td>N</td>
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</tbody>
</table>

Table 41

<table>
<thead>
<tr>
<th>TBC</th>
<th>Pearson Correlation</th>
<th>Loyalty</th>
<th>Satisfaction</th>
<th>Job-related tension</th>
<th>Data manipulation</th>
</tr>
</thead>
<tbody>
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<td>0.348</td>
<td>0.421</td>
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<tr>
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<td>0</td>
<td>0</td>
<td>0.043</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>240</td>
<td>240</td>
<td>240</td>
<td>240</td>
<td></td>
</tr>
</tbody>
</table>

Table 40 shows that the correlation coefficients with respect to loyalty and job satisfaction are negative as well as statistically significant at 0.05 level as the p values (Sig.) are less than 0.05. On the other hand, the correlation coefficients with respect to job related tension and data manipulation are positive as well as statistically significant at 0.05 level as the p values (Sig.) are less than 0.05. Hence, it can be inferred that as the degree of tight budgetary control increases, employees in Sweden become less loyal, less satisfied with job, more tensed and more prone to do data manipulation, and vice versa. As the Swedes are not experiencing tight budget control so they are loyal, satisfied, not tensed and not inclined to data manipulation. This reveals that all four hypotheses are correct for Sweden.

Table 41 shows that the correlation coefficients with respect to loyalty and job satisfaction are positive as well as statistically significant at 0.05 level as the p values (Sig.) are less than 0.05. Similarly, the correlation coefficients with respect to job related tension and data manipulation are also positive as well as statistically significant at 0.05 level as the p values (Sig.) are less than 0.05. Hence, it can be inferred that as the degree of tight budgetary control increases, employees in Jordan become more loyal, more satisfied with job, more tensed and more prone to do data manipulation, and vice versa. These results show that hypothesis one and two are incorrect for Jordan whereas hypothesis three and four are correct.
Table 42

Table 42 is revealing that the correlation coefficients with respect to loyalty and job satisfaction are negative as well as statistically significant at 0.05 level as the p values (Sig.) are less than 0.05. On the other hand, the correlation coefficients with respect to job related tension and data manipulation are positive as well as statistically significant at 0.05 level as the p values (Sig.) are less than 0.05. Hence, it can be inferred that as the degree of tight budgetary control increases, employees in Pakistan become less loyal, less satisfied with job, more tensed and more prone to do data manipulation, and vice versa. So all four hypothesis are true for Pakistan.

4.3 Regression Analysis

This section presents the results of correlation. The results of regression for Sweden are presented in table 43, 44, 45 and 46.
Table 44

Table 44 shows the effect of tight budgetary control on job related satisfaction of employees in Sweden. The regression coefficient is found to be negative, while the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that job related satisfaction of employees is significantly and negatively affected by tight budgetary control in Sweden.

Table 45

Table 45 shows the effect of tight budgetary control on job related tension of employees in Sweden. The regression coefficient is found to be positive as well as statistically significant at 0.05 level as the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that job related tension of employees is significantly and positively affected by tight budgetary control in Sweden.
Table 46

Table 46 shows the effect of tight budgetary control on data manipulation done by employees in Sweden. The regression coefficient is found to be positive as well as statistically significant at 0.05 level as the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that the chance of doing data manipulation by employees is significantly and positively affected by tight budgetary control in Sweden.

Jordan

The results of regression for Jordan are presented in table 47, 48, 49 and 50.

Table 47

Table 47 reveals the effect of tight budgetary control on employee loyalty in Jordan. The regression coefficient is found to be positive as well as statistically significant at 0.05 level as the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that tight budgetary control does not cause a fall in employee loyalty in Jordan, and in fact, in the presence of high tight budgetary control, employees show neutral loyalty.

Table 48

Table 48
Table 48 reveals the effect of tight budgetary control on employee satisfaction in Jordan. The regression coefficient is found to be positive as well as statistically significant at 0.05 level as the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that tight budgetary control does not cause a fall in employee satisfaction as well in Jordan, and in fact, in the presence of high tight budgetary control, employees derive greater satisfaction.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>.604</td>
<td>9.340</td>
</tr>
<tr>
<td>TBC</td>
<td>.395</td>
<td>.055</td>
<td>.421</td>
<td>7.157</td>
</tr>
</tbody>
</table>

Table 49

Table 49 reveals the effect of tight budgetary control on job related tension of employees in Jordan. The regression coefficient is found to be positive and statistically significant at 0.05 level as the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that tight budgetary control significantly increases job related tension among the employees in Jordan.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
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<td>12.469</td>
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<tr>
<td>TBC</td>
<td>.116</td>
<td>.057</td>
<td>.131</td>
<td>2.034</td>
</tr>
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</table>

Table 50

Table 50 shows the effect of tight budgetary control on data manipulation in Jordan. The regression coefficient is found to be positive and statistically significant at 0.05 level as the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that tight budgetary control significantly increases data manipulation among the
employees in Jordan

➢ Pakistan

The regression results for Pakistan are shown in table 51, 52, 53 and 54.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
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<td>.492</td>
<td>29.021</td>
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<td></td>
<td>TBC</td>
<td>-.257</td>
<td>.035</td>
<td>-.429</td>
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Table 51

Table 51 shows the effect of tight budgetary control on employee loyalty of employees in Pakistan. The regression coefficient is found to be negative, while the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that loyalty of employees is significantly and negatively affected by tight budgetary control in Pakistan.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
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<td>.194</td>
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<tr>
<td></td>
<td>TBC</td>
<td>-5.072E-02</td>
<td>.014</td>
<td>-.232</td>
</tr>
</tbody>
</table>

Table 52

Table 52 shows the effect of total budgetary control on job related satisfaction of employees in Pakistan. The regression coefficient is found to be negative, while the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that job related satisfaction of employees is significantly and negatively affected by tight budgetary control in Pakistan.
Table 53

Table 53 shows the effect of tight budgetary control on job related tension of employees in Pakistan. The regression coefficient is found to be positive and statistically significant at 0.05 level as the p value of (Sig.) of t statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that tight budgetary control significantly increases job related tension among the employees in Pakistan.

Table 54

Finally, table 54 shows the effect of tight budgetary control on data manipulation in Pakistan. The regression coefficient is found to be positive and statistically significant at 0.05 level as the p value of (Sig.) of the statistics of the regression coefficient is less than 0.05. Hence, it can be inferred that tight budgetary control significantly increases data manipulation among the employees in Pakistan.
4.4 Reliability analysis

Reliability is achieved when method being used for data collection is transparent, logical and generate same results when repeated (Colliver et al., 2012). Reliability analysis implies that if the study will be repeated with the same methods of data collection and data analysis, results will be consistent assuming that other factors will remain unchanged.

In order to find out the extent to which the results derived from the data obtained through the survey are reliable, the present study has conducted reliability analysis as well for the dataset of each of the three countries. The present study has calculated Cronbach alpha for dataset corresponding to tight budgetary control as well as for the entire data set corresponding to loyalty, satisfaction, job related tension and data manipulation for each of the three countries.

The value of Alpha for data set associated with tight budgetary control in Sweden is 0.5624, while the value of Alpha for the entire data set associated with loyalty, satisfaction, job related tension and data manipulation in Sweden is 0.6644. Thus, on average, according to the rule of thumb the reliability level of the data set associated with tight budgetary control is average, while the reliability level of the data set corresponding to loyalty, satisfaction, job related tension and data manipulation is acceptable.

The value of Alpha for data set associated with tight budgetary control in Jordan is 0.6578, while the value of Alpha for the entire data set associated with loyalty, satisfaction, job related tension and data manipulation in Jordan is 0.7179. Thus, on average, according to the rule of thumb the reliability level of the data set associated with tight budgetary control is acceptable, while the reliability level of the data set corresponding to loyalty, satisfaction, job related tension and data manipulation is good.

The value of Alpha for data set associated with tight budgetary control in Pakistan is 0.8121, while the value of Alpha for the entire data set associated with loyalty, satisfaction, job related tension and data manipulation in Pakistan is 0.6447. Thus, on average, according to the rule of thumb the reliability level of the data set associated with tight budgetary control is good, while the reliability level of the data set corresponding to loyalty, satisfaction, job related tension and data manipulation is acceptable.

On, it can be inferred that overall the entire data set collected for each of the three countries are
reliable, and hence the results are also reliable.

4.5 Qualitative analysis

Every employee interprets budget differently due to subjectivity of budget related circumstances and difference in approach which arises due to various reasons (Emmanuel et al., 1991). These interpretation and perspectives about things become objectified and sense-making when dialogue with the employee is conducted in a formal environment (Berger and Luckmann, 1966; Macintosh, 1994, Alvesson and Willmott, 1996, Waddock and Bodwell, 2004). This study involves three countries and people living in different countries interpret things differently and a dialogue with them can give a lot of information which can help our analysis and comparisons. Therefore, involving qualitative analysis was considered to explore how employees working in different regions understand tight budgetary control. Subsequently it was decided to conduct semi structured (Kvale, 1996) interviews and also to figure out variations if any, in answers from respondents of survey and interviewees.

Interviews were flexible in format and sequence of questions. Interview questions were asked in order to keep the interviews going in the desired direction and were aimed to cover the basic perspective. Purpose of the interviews was to figure out reaction of the whole entity instead of bringing out individual perspective (Merriam, 1994). Sequence of discussion was not the same as discussed in the below mentioned analysis part but sorted in the way to facilitate the comparison with the quantitative analysis. Qualitative analysis first explains whether the country under discussion is experiencing tight budget control followed by the discussion about all the four behavioral variables.

- **Sweden**

Interview process was started from Sweden. One employee from Karlstad Municipality was interviewed in a semi structured environment. Interviewee initially discussed the general things about budget tightness and its effect on employee behavior. The discussion was only assisted to keep it moving in the desired direction. It was enlightened that Interviewee does not feel too much budget pressure and she strives to achieve values instead of budget targets. Budgets are used just to point towards which directions money should go and not used as the bases of rewards. Upon inquiring it was told that employees in Karlstad Municipality can deviate from
their duties if they find it too much stressing and can re-schedule them. They are given targets and then they are allowed to decide themselves how they can achieve their duties efficiently within the given time frame. It was further expressed that in Swedish culture it usually never happens that employees are put under pressure in their jobs especially in government sector. Identical to the findings of quantitative method, qualitative method also revealed that Swedes are experiencing tight budgetary control at its low extreme.

Intending to enquire about the relation of tight budgetary control and loyalty, discussion was riveted to employee loyalty. According to interviewee, Swedish employees are neither loyal nor disloyal. Swedish employees are very professional in approach and they will not get disloyal even if they are given very tough budget targets. As Swedish employees are not experiencing tight budgetary control so they are not disloyal with the company hence proving the hypothesis one correct similarly as proved correct with quantitative data.

While talking about tight budgetary control and employee satisfaction, it was told that employees in Karlstad Municipality are very satisfied. They have relaxed working hours, and environment of organization is very friendly. It can be said that the reason of employee’s satisfaction can be the discretion of deviation from assigned duties. Previous studies suggest that employees get dissatisfied when they are not allowed to deviate from their job (Cheng, 2013). Hypothesis two is correct because as tight budgetary control at its low extent so employees are satisfied. Along with that results of survey are matched with results of interviews.

Analyzing the interviewee’s response about the third variable of this study which is job related tension, it seems like findings of Least and El-Kot (2007) are applicable on Swedish employees. They stated that employees do not get stressed when management approach is flexible. Interviewee told that employees are not tensed and stressed because they have liberty to modify their assignment when they feel stressed. It seems that tension of employee is generated when employees experience tight budgetary controls which are not the case in Sweden so hypothesis three is correct. These results are consistent with the results derived from empirical data.

‘‘Swedes never choose to do data manipulation no matter whatever the situation is’’ was the proclamation from the interviewee upon asking about tendency of data manipulation in Swedes. Interviewee clearly denied any tendency or intention of data manipulation. It can be argued that one reason of no data manipulation can be no relationship of employee rewards with accounting
As stated by Zang (2007) employees tend to manipulate data when their rewards and job security is linked with accounting figures. As stated earlier Swedes are not experiencing tight budgetary control and their rewards are not conditional on budget achievements so hypothesis four is not only correct but also consistent with the findings of empirical data.

**Jordan**

After interviewing an employee from Sweden, Jordanian employees were interviewed. The pattern and environment of discussion remained the same and employees were encouraged to talk about budgets in general subsequently directed to behavioral aspects thereof.

Two employees were interviewed from Jordan Social Security Corporation. Both were interviewed separately but their responses are merged to keep the analysis part simple. Discussion was initiated by the question whether tight budgetary control is effective or not. In Jordan, they both responded the same way, trend of incorporating tight budgetary control is increasing since last few decades. One of them stated that we cannot say that the pressure of budget is unbearable but it has, of course, significant pressures on Jordanian employees in general causing negative consequence in perspective of employee behavior. Resultantly, it was argued, Jordanian employees are experiencing tight budgetary control but prevailing in the middle of lowest and highest extremes at the scale of tightness. From the responses of interviews it looks like Jordanian employees are experiencing negative effects of tight budgetary control. Quantitative results are also declaring Jordan in the middle of high and low extreme of tightness.

Probing into behavioral issues, both the interviewees agreed that their loyalty has been decreased since the incorporation of tight budgetary control although they are not disloyal but neutral. They said that employee’s loyalty has been reduced as compared to loyalty level before the incorporation of tight budgetary control. These results are negating previous studies. Previous studies show that when employees are observed and control with strictness they become disloyal and they never think about the growth and reputation of the company. They prefer to leave the company instead of working for its long term growth (Davila and Wouters, 2005) while Jordanian employees are still loyal or neutral in the scenario. So hypothesis one is incorrect for Jordan confirming the results derived from empirical data.
Moving the direction towards second behavioral variable which is satisfaction, both the employees stated that they are satisfied and they believe the same for their colleagues although tight budgetary control is effective. While probing more into satisfaction, one employee reasoned that he is satisfied because he has some flexibility in working hours. Nonetheless, as Ronan (1981) stated, satisfaction come with flexibility. Talking about other reasons of satisfaction, it was shared that he likes environment of the organization that makes him feel satisfied. This situation confirms the findings of Gregor, (2002) which relates employee satisfaction with environment of the company. Second interviewee expressed that he is satisfied because tight targets motivate him to perform at his best within a short time. Referring to this expression, previous studies facilitate the relationship of high work load and satisfaction by proclaiming that employee’s satisfaction is enhanced if employee’s maximum output is being utilized (Joy-Matthews et al., 2007). Results derived from interviews are in conformity with the results of survey illustrating that hypothesis two is incorrect for Jordan.

Describing the consequences of tight budget control on employees, it was enlightened that Jordanian employees are tensed due to increased management controls resulting from tight budgetary pressures. Both employees agreed that job-related tension has been increased after tight budgetary control is levied on them because of resultant close monitoring and no liberty to amend their duties. This situation is consistent with the findings of Rizzo et al., (1970).

Reviewing the results derived from qualitative method, it can be said that hypothesis three is correct for Jordan. Analysis of empirical revealed the same results.

Probing about data manipulation was not focused directly but in a very indirect way. However they publicized that employees do the practice of skipping some transactions or making adjustments in accounting records to look them favorable when unfavorable results can cause a negative effect on their rewards. They stated that due to tight budgetary control employees feel too much pressure from management in their day to day activities; they skip some duties and transactions which are not emphasized by management. These revelations show that Jordanian employees are more prone to data manipulation after the introduction of tight budgetary control proving that hypothesis four is true for Jordan not only for qualitative but also for quantitative.
Pakistan

Third and last country which has been the source for providing qualitative data is Pakistan. Eventually two employees from Pakistan were chosen to be interviewed. Similar to Jordan and Sweden, discussion was initiated by exploring whether Pakistani employees are experiencing tight budget control or not. Mentioning the issues of close monitoring, frequent communication about budget targets and linkage of rewards with budget targets, both the employees emphasized that they are experiencing tight budgetary control. Hence, like results of quantitative data, qualitative method also clinched that extremely tight budgetary controls are in practice.

Exploring behavioral variables, both the employees told that they and their colleagues are disloyal with the company because every year organization gives them tougher rather impossible targets to achieve. It was informed that employees are strictly observed in their day to day operations, they are never allowed to make a little amendment in their tasks as the definition of targets is already done and is too much stressed upon. They engrossed that controls are so strict that upon failure to realize the targets their annual bonus is reduced and they are warned to perform better in next year which causes contraction in liking for the company. As stated by Emsley, D. (2001) increased strictness reduces loyalty. Employees do not feel loyalty when management accentuate a lot on achieving targets, confirming the findings of Kung et.al (2013) and eventually they take budget targets as a burden and a threat agreeing with the study of Luft and Shields (2003). It is evident that similar to empirical findings, qualitative findings also confirm that hypothesis one is correct for Pakistan.

Comparing the satisfaction level before and after incorporation of tight budgetary controls, it was demonstrated that recent increase in tightness of budgets reduced their satisfaction. They professed that due to close monitoring, employees fulfill their day to day tasks with low heartedly and never strive to put their maximum efforts and innovative ideas. Previous studies show that tight controls discourage employees to put their maximum output which eventually lead to dissatisfaction (Cranny et al., 1992). Discussing more about satisfaction, it was enlightened as Pierce and Newstrom (1980) also revealed, they are dissatisfied because employees do not have even a little flexibility in their working hours. Furthermore, they stated that failure in budget targets achievement affects their annual rewards which are very
frustrating and threatening for them proving effectiveness of study of Hanneman and Schwab (1985) who declared that employee’s satisfaction depends on salary and rewards. Assessing whether hypothesis two is correct for Pakistan or not, it was found out that not only quantitative but also qualitative findings confirm hypothesis two.

Pakistani employees are much tensed due to tightness of budgetary targets as demonstrated through the responses given by both of the interviewees. Interviewees argued that employees feel that extremely tight budgetary targets are difficult for them to achieve resulting in job-related tension. It seems that Hopewood, (1972) study is applicable here who proclaimed that employee’s job related tension will increase when tight budgetary controls are in practice. One of interviewee said that they are being so closely monitored that employees feel like robots. They feel much stressed because they have to present an activity report every week and deviation from assigned duties is never tolerated. This scenario confirms the study of Least and El-Kot, (2007) who revealed that inflexibility and too many checks by management creates tension in employees. Hypothesis three, which states the positive relationship between job-related tension and tight budgetary control, has been proved correct for Pakistan. Furthermore, results derived from interviews are in agreement with results generated through survey.

As far as data manipulation is concerned both the employees professed that they make adjustments in the accounting reports. It was exemplified in the discussion that tendency of data manipulation is the product of tight budgetary control. Such as practices of overstating the revenues, understating the provisions for bad debts and under valuing the fixed assets to decrease depreciation are done to look the financial statements favorable. Findings from the study of Hopwood (1972) are applicable in Pakistan which states that employees are tend to dysfunctional behavior when tight budgetary control are imposed on them. Employees manipulate accounting figures to secure their reward (Zang, 2007). Eventually, it can be said that hypothesis four is correct for Pakistan just as it is proved correct after the analysis of survey results.
5. Chapter: Discussion

While observing and probing the results derived from survey and interviews, it can be assessed that qualitative results acquired from Swedish sampled population is in agreement with the response obtained through quantitative method. Although only one employee was interviewed however the viewpoints expressed were comprehensive and covering the overall tendency of the employees working in the organization in particular and Sweden in general.

Furthermore, for Jordan, outcome generated by interviews are matched with results of survey. Nevertheless, qualitative method displayed, as like survey results, all hypotheses are correct except hypothesis one and two. Probing into why hypotheses one is incorrect loyalty, it can be argued that employees working in Jordan are experiencing tight budgetary control but not too tight to make them strictly against company and management. That is why most of the employees responded as neutral or loyal proving hypothesis one as incorrect for Jordan. As far as hypothesis two is concerned it came out as incorrect for both analysis, quantitative and qualitative are showing that the hypothesis predicting negative relationship between satisfaction and tight budgetary control is not true. During the interview, upon asking the reason of positive relationship of employee satisfaction and tight budgetary control, it was explained that most of the employees are satisfied because job market is very competitive and they feel fortunate that they have a source of income. This point of view explains the reason for denial of hypothesis two.

Study regarding Pakistan, a country where tight budgetary control is placed in its full form, proved all hypotheses correct for both methods. It seems like even though Job market of Pakistan is also very competitive like Jordan but extremely tight budgetary control resulted in dysfunctional behavior and decreased satisfaction and loyalty.

The most fragile part of the thesis was to ask about the tendency of data manipulation as some people take it as offensive and accusation. For that reason, questions about data manipulation were not asked directly rather indirectly.

Bottle neck of this thesis has been the data collection because the study involves three countries and to get access to right contact persons remained a challenge. After that data analysis has been the toughest part as the study covers a very large sample.
6. Chapter: Conclusion

Authors of this study do not believe to seek overly normative conclusions instead aim to reflect upon the findings drawn by analysis. This study is founded on the basis of four research questions and the authors of this thesis take the opportunity to address those research questions by interrelating it with the results of data analysis. Hypothesis were formulated based on these research questions and theoretical framework and tested through data analysis which was collected through surveys and interviews.

First of all, the impact of tight budgetary control on employee behavior was investigated in this study. Behavioral variables included employee’s loyalty, job satisfaction, job related tension and tendency of data manipulation. Study was conducted through survey and interviews.

Ultimately investigation was started whether the selected countries are experiencing tight budgetary control or not. Results revealed that employees working in Swedish public sector is experiencing tight budgetary control at its low extreme, Pakistani employees are experiencing tight budget control at its high extreme and Jordanian employees are in the middle of both extremes. Subsequently research questions were investigated with the assistance of hypothesis.

Research question one seeks to find out how tight budgetary control affects employee loyalty which led to hypothesis one. The first hypothesis which tested the effects of tight budget control on loyalty stating a negative relationship between tight budgetary control and employee’s loyalty. Looking into empirical results of all three countries, it was revealed that tight budgetary control has a negative effect on employee’s loyalty for Pakistan and Sweden and positive effect on loyalty for Jordan. Qualitative results also confirm the same. Therefore, hypothesis one is correct for Sweden and Pakistan and incorrect for Jordan answering the research question one.

Second research question tried to investigate how tight budgetary control affects employee satisfaction constructing a basis for hypothesis two. In hypothesis two, this study tried to establish a relationship between employee’s job satisfaction and tight budgetary controls assuming a negative relationship between them. Survey results showed that hypothesis two is correct for Sweden and Pakistan and incorrect for Jordan. In Jordan majority of employees is still satisfied after incorporation of tight budgetary control and give their maximum output. Negative relationship between employee job satisfaction and tight budgetary control answered
the research question two.

Third hypothesis derived from research question three tried to establishing a negative relationship between employee’s job related tension and tight budgetary control, is true for all three countries. The results of the survey are in conformity with findings derived from qualitative method. Consequently, it became evident that positive relationship exists between employee job related tension and tight budgetary control which is the answer to research question three.

Lastly, research question four seeks to discover the how tight budgetary control on effect tendency towards data manipulation. In fourth hypothesis, which is created to investigate answer to question four, this study aimed to explore if there exists a positive relationship between employee’s tendency of data manipulation and tight budgetary control. Fourth hypothesis proved as correct for all three countries serving as the answer to research question four.

It is worth mentioning that stated results of this research are to be considered with care as the study has certain limitations. Population of this study consists of just a very few organizations of each country making the results not generalizable on the country as a whole and also that it is based only on Sweden, Jordan and Pakistan so the findings can neither be applied worldwide. Secondly this study focuses on government sector hence the results might not be generalizable on private sector. Moreover, the survey population consists of people working in different sectors like Universities, telecom companies, local administrations. Each company has various other sector-related aspects which can affect their behaviors in a certain case.

6.2 Final Discussion

Jordan, Pakistan and Sweden are altogether different countries as far as their culture is concerned. This study suggests investigating cultural aspects of Sweden, Jordan and Pakistan which can affect employee behavior in a certain way at the time of tight budgetary regime for future research. Due to time constraints, it was not possible to study culture as a variable for this study. The same is also suggested by Antoncic & Antoncic (2011) who pointed out that it will be useful to do a cross-cultural comparisons among countries to confirms what are the
factors affecting employee’s behavioral aspects when control is imposed on them. Hence, researchers believe that it will be good to see how tight budgetary control affects employee behavior.

Finally, this paper contributes to the academic and business sector in few ways. It is the first study in the field of tight budgetary control in Pakistan and Jordan. Secondly, it is the one of the first literature which has used the concoction of qualitative and quantitative method. Moreover, no study so far had fabricated on three countries in the area of tight budgetary control and employee behavior. This study can be used as a reference when a research will be conducted in future regarding tight budgetary control and behavioral variables.
7. References


8. Appendix

8.2 Tables of descriptive statistics and percentage analysis

The following tables show descriptive and percentage analysis for the survey data of each country.

8.2.5 Tight Budget Control

- **Sweden**

<table>
<thead>
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<th>Statement</th>
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<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>57%</td>
<td>43%</td>
</tr>
</tbody>
</table>

**Table 1: Sweden, Tight Budget Control**

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<th>Moderately agree</th>
<th>Slightly agree</th>
<th>Neutral</th>
<th>Slightly disagree</th>
<th>Moderately disagree</th>
<th>Strongly disagree</th>
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<td>3%</td>
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<td>6%</td>
<td>13%</td>
<td>20%</td>
<td>12%</td>
<td>15%</td>
<td>19%</td>
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**Table 2: Sweden, Tight Budget Control**

<table>
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**Table 3: Sweden, Tight Budget Control**
### Table 4: Jordan, Tight Budget Control

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**Table 8: Pakistan, Tight Budget Control**

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**Table 9: Pakistan, Tight Budget Control**
8.2.6 Loyalty

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Table 15: Jordan, Loyalty

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Table 18: Pakistan, Loyalty
8.2.7 Satisfaction

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Table 26: Pakistan, Satisfaction

<table>
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<tr>
<th>Statements</th>
<th>N</th>
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<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
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</table>

Table 27: Pakistan, Satisfaction
8.2.8 Job-related tension

- **Sweden**

<table>
<thead>
<tr>
<th>Statements</th>
<th>Strongly agree</th>
<th>Moderately agree</th>
<th>Slightly agree</th>
<th>Neutral</th>
<th>Slightly disagree</th>
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<th>Strongly disagree</th>
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<td>27%</td>
<td>7%</td>
<td>6%</td>
<td>3%</td>
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<tr>
<td>3</td>
<td>2%</td>
<td>6%</td>
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<td>14%</td>
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Table 28: Sweden, Job-related tension

<table>
<thead>
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<th>Mean</th>
<th>Std. Deviation</th>
</tr>
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Table 29: Sweden, Job-related tension

- **Jordan**

<table>
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<th>Statements</th>
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<th>Moderately agree</th>
<th>Slightly agree</th>
<th>Neutral</th>
<th>Slightly disagree</th>
<th>Moderately disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
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<td>9%</td>
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<td>2</td>
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<td>22%</td>
<td>25%</td>
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<td>3%</td>
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<tr>
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<td>34%</td>
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Table 30: Jordan, Job-related tension
<table>
<thead>
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<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
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Table 31: Jordan, Job-related tension

- Pakistan

<table>
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<tr>
<th>Statements</th>
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<th>Moderately agree</th>
<th>Slightly agree</th>
<th>Neutral</th>
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<th>Moderately disagree</th>
<th>Strongly disagree</th>
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<td>7%</td>
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<td>3%</td>
<td>7%</td>
<td>7%</td>
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<tr>
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</tbody>
</table>

Table 32: Pakistan, Job-related tension

<table>
<thead>
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<th>Maximum</th>
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<th>Std. Deviation</th>
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</thead>
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</table>

Table 33: Pakistan, Job-related tension
8.2.9 Data Manipulation

- **Sweden**

<table>
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<th>Slightly agree</th>
<th>Neutral</th>
<th>Slightly disagree</th>
<th>Moderately disagree</th>
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Table 34: Sweden, Data Manipulation

<table>
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Table 35: Sweden, Data Manipulation

- **Jordan**

<table>
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Table 36: Jordan, Data Manipulation
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Table 37: Jordan, Data Manipulation

---

**Pakistan**

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<th>Slightly agree</th>
<th>Neutral</th>
<th>Slightly disagree</th>
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Table 38: Pakistan, Data Manipulation

---

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</table>

Table 39: Pakistan, Data Manipulation
Dear Respondent,

We will be highly obliged if you like to participate in this short survey and help us to complete our master thesis in Accounting and Control at Karlstad University. We are trying to figure out the employee behavior during performance of their duties under close monitoring, high work-load, tension and conditional rewards. This questionnaire should take no more than 10 minutes of your time.

Subject of thesis: Effects of Tight Budgetary Control on Employee Behavior in the Public Sector of Jordan, Pakistan and Sweden

Researcher’s names: Mahmoud AL-shaibie & Saima Batool

Supervisor's name: Prof. Mikael Johanson

All the answers will be treated anonymously and no one will be able to identify you. The information provided by you will not be used for any other purpose than the above mentioned. Your contribution is highly valued, and we appreciate your time and effort.

Best Regards,
1. Gender
   Male
   Female

2. Education level
   Bachelor’s Master’s Doctoral Study Ph.D Other…………

3. Are you being evaluated annually
   Yes  No

4) Failure to perform your duties effects your monetary rewards.
   1. Strongly agree
   2. Moderately agree
   3. Slightly agree
   4. Neutral
   5. Slightly disagree
   6. Moderately disagree
   7. Strongly disagree

5) Your manager emphasizes too much on your duties.
   1. Strongly agree
   2. Moderately agree
   3. Slightly agree
   4. Neutral
   5. Slightly disagree
   6. Moderately disagree
   7. Strongly disagree
<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>You can make change in your duties.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Your manager accepts when you don’t comply with your duties</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Your manager monitors your day to day operations.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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</tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12)</td>
<td>Your company is a good company. (i.e. company takes care of employees).</td>
<td>1. Strongly agree</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
<td>6. Moderately disagree</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td>7. Strongly disagree</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13)</td>
<td>You like your company.</td>
<td>1. Strongly agree</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td>5. Slightly disagree</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14)</td>
<td>If you would get a job in another company with same benefits, you will</td>
<td>1. Strongly agree</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>leave your company.</td>
<td>2. Moderately agree</td>
<td></td>
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<td></td>
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<tr>
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<td>3. Slightly agree</td>
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</tr>
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<td></td>
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<td>6. Moderately disagree</td>
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<td>7. Strongly disagree</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>
| 15) | You are proud to talk about your company with people. | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
|-----|-------------------------------------------------|--------------------------------------------------|
| 16) | You liked the company more before increased emphasis on your duties by your manager. | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
| 17) | Monitoring of your duties is more than what is required. (i.e. you think it too high). | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
|   | You like your job.                                                                 | 1. Strongly agree  
|   | 2. Moderately agree  
|   | 3. Slightly agree  
|   | 4. Neutral  
|   | 5. Slightly disagree  
|   | 6. Moderately disagree  
|   | 7. Strongly disagree  |
| 19) | You give your maximum output in your work. (i.e. you work with your full capabilities). | 1. Strongly agree  
|   | 2. Moderately agree  
|   | 3. Slightly agree  
|   | 4. Neutral  
|   | 5. Slightly disagree  
|   | 6. Moderately disagree  
|   | 7. Strongly disagree  |
| 20) | Your working conditions are good. (i.e. comfortable sitting environment). | 1. Strongly agree  
|   | 2. Moderately agree  
|   | 3. Slightly agree  
|   | 4. Neutral  
|   | 5. Slightly disagree  
|   | 6. Moderately disagree  
<p>|   | 7. Strongly disagree  |</p>
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|   | The environment of your organization is friendly. (i.e. relationship between you and your high-ups are good). | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
|---|---|---|
| 25) | Increased scope and emphasis (control) on your duties motivates you to perform better. (i.e. you get excited to work harder when get a difficult target). | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
| 26) | It is difficult for you to meet your job requirements. | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
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| 27) | You easily manage your work-pressure.                                      | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
| 28) | You skip less important duties when you are achieving your all duties.    | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
| 29) | You feel stressed because of close monitoring of your daily activities.   | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
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| 30) | When work-load is too high, you try to make your operational reports look good even when your job quality is poor. | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
| 31) | You skip unnecessary transactions from records to show favorable results. | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |
| 32) | Making some adjustments to records is rational as work-load is too high. | 1. Strongly agree  
2. Moderately agree  
3. Slightly agree  
4. Neutral  
5. Slightly disagree  
6. Moderately disagree  
7. Strongly disagree |