



**UNIVERSITI PUTRA MALAYSIA**

***IMPACT OF PERSONALITY PSYCHOLOGY AND BURNOUT ON JOB  
PERFORMANCE AMONG ACCOUNTING EDUCATORS IN PUBLIC  
UNIVERSITIES IN MALAYSIA***

**LIOU WEI HAU**

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**IMPACT OF PERSONALITY PSYCHOLOGY AND BURNOUT  
ON JOB PERFORMANCE AMONG ACCOUNTING  
EDUCATORS IN PUBLIC UNIVERSITIES IN MALAYSIA**

By

**LIOU WEI HAU**

**Thesis Submitted to Graduate School of Management, Universiti  
Putra Malaysia, in Fulfilment of the Requirements for the Degree of  
Master of Science**

**January 2016**

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**DEDICATION**

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**Specially dedicated to :**

**My beloved dad and mom, uncle and aunty, sister, friends and Fo Guang Shan**

\*\*\*\*\*



**Abstract of thesis presented to the Senate of Universiti Putra  
Malaysia in fulfilment of the requirements for the degree of Master  
of Science**

**IMPACT OF PERSONALITY PSYCHOLOGY AND BURNOUT ON JOB  
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**LIU WEI HAU**

**January 2016**

**Chairman: Ahmed Razman bin Abdul Latiff, PhD**

**Faculty: Graduate School of Management, UPM**

As time pass by, the role of professional accountant has become wider by involved in a more challenging environment that have a direct or indirect impact on the country's economy and future development. The increase of corporate scandal and ethical issues associated with educator's performance implied for higher education institutions as education is a complex route that demanding on human qualities not quantity. Its worldview that education is the most powerful tool in the world that capable to molding student's attitudes and influence the direction of a future accountant. Accounting educator plays an important role during the process, to restore human well-being which upholding the terms of internal value from inside-out and spirit of the law. Education institution has the ability to guide and nurture future corporate leader as human leader, it was due to education ruins as the only rescue anchor that able to direct accounting student towards a rehabilitation of internal value.

Unfortunately, lecturer required to fulfil the Key Performance Indicators (KPIs) such as number of journal publications, research support, professional presentations / conferences, courses taught professional service and college or university service in return to meet the qualifications or job security. Therefore, this research undertaken highlighted the personality psychology of accounting educator that comprises of psychological ownership, self-efficacy, empathy and spirituality are deeply connected to the educators' job performance. Burnout added into this research due to the increase of workload as part of fulfilment the Key Performance Indicator setting by either faculty, university or government. This study was carried out among the accounting educator from 12 public university that offering accounting education in Malaysia and questionnaires were distributed through online and paper survey. Ninety-nine of the accounting educator were participated in this study. This study using both actual and perceived job performance rating to measured job performance as a multidimensional construct with three dimensions (Research support, Professional services, and Instructional support and journal publication).

The analysis reveals that self-efficacy and empathy being positively significant towards the job performance dimension. In terms of burnout mediate personality psychology with actual job performance, burnout does not show a significant relationship between both variables while finding indicates self-efficacy and spirituality have a negative relation to burnout. Theoretically, this research depicts a mechanism to improve job performance of accounting educators in Malaysian public universities as well as recommend the administrators to include personality tests in recruiting staff as there is no one size fits all. The essence of ideological education should rests in adopting different approaches to cater different kinds of individuals and build on the foundation that lies on daily practice. Meanwhile, the academic curriculum should aims at mentality development and achieve of wholesome character.



**Abstrak tesis yang dikemukakan kepada Senat Universiti Putra  
Malaysia sebagai memenuhi keperluan untuk Ijazah Master Sains**

**KESAN PSIKOLOGI PERIBADI DAN KERUNTUHAN MENTAL TERHADAP  
PRESTASI KERJA DIKALANGAN PENGAJAR PERAKAUNAN DI  
UNIVERSITI AWAM MALAYSIA**

Oleh

**LIOU WEI HAU**

**Januari 2016**

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Peranan akauntan professional menjadi telah berkembang dengan penglibatan dalam persekitaran yang lebih mencabar serta mempunyai kesan langsung atau tidak langsung terhadap ekonomi negara dan pembangunan pada masa hadapan. Peningkatan skandal korporat dan isu-isu etika yang berhubung kait dengan prestasi pengajar untuk institusi pendidikan tinggi kerana pendidikan merupakan laluan yang kompleks yang memberi tumpuan terhadap kualiti bukan kuantiti. Pendidikan pada pandangan dunia merupakan alat yang paling berkuasa yang mampu membentuk sikap pelajar dan mempengaruhi pemikiran akauntan pada masa hadapan. Pensyarah perakaunan memainkan peranan yang penting sepanjang proses bagi memulihkan kesejahteraan manusia memegang nilai-nilai tersirat dan semangat undang-undang. Institusi pendidikan mempunyai keupayaan untuk membimbing dan memupuk pemimpin korporat sebagai pemimpin berperikemanusiaan pada masa depan, Ini disebabkan pendidikan merupakan satu-satunya penyelamat yang mampu membimbing pelajar perakaunan kearah pemulihan nilai dalaman.

Malangnya, pensyarah diperlukan untuk memenuhi Petunjuk Prestasi Utama (KPI) seperti bilangan penerbitan jurnal, sokongan penyelidikan, pembentangan / persidangan professional, perkhidmatan untuk kursus professional dan perkhidmatan dalam kolej atau university untuk memenuhi syarat kelayakan atau pengesahan dalam jawatan. Oleh itu, kajian ini bakal menonjolkan psikologi keperibadian pensyarah perakaunan yang terdiri daripada pemilikan psikologi, keberkesanan diri, empati dan kerohanian yang berhubung kait dengan prestasi kerja. Oleh itu, keruntuhan mental ditambah dalam penyelidikan ini disebabkan KPI yang ditetapkan oleh sebuah fakulti, universiti atau kerajaan menjadi kesan peningkatan beban kerja. Penyelidikan ini dijalankan keatas pensyarah dari 12 universiti awam yang menawarkan pendidikan perakaunan di Malaysia dan soal selidik telah diedarkan melalui atas talian dan kertas kajian. Sembilan puluh sembilan pensyarah perakaunan telah mengambil bahagian dalam kajian ini. Penyelidikan ini menilai prestasi kerja sebenar dan yang dianggapkan untuk mengukur prestasi kerja dalam satu pembinaan multidimensi dengan tiga dimensi (Sokongan

penyelidikan, perkhidmatan profesional, dan sokongan pengajaran dan penerbitan jurnal).

Analisis ini mendedahkan keberkesanan diri dan empati adalah positif terhadap dimensi prestasi kerja. Hasil kajian terhadap keruntuhan mental diantara psikologi keperibadian dengan prestasi kerja yang sebenar menunjukkan keruntuhan mental tidak mempunyai hubungan yang signifikan antara kedua-dua pembolehubah, tetapi hasil kajian menunjukkan keberkesanan diri dan kerohanian mempunyai hubungan negatif dengan keruntuhan mental. Secara teorinya, kajian ini menggambarkan mekanisme untuk meningkatkan mutu prestasi kerja pensyarah di universiti awam Malaysia serta mengesyorkan para pentadbir universiti untuk memasukkan ujian keperibadian dalam pengambilan kakitangan. Ideologi pendidikan harus menggunakan pendekatan yang berbeza dan pembinaan asas yang terletak pada amalan harian untuk memenuhi pelbagai jenis individu. Sementara itu, kurikulum akademik harus berunsur sebagai pembangunan mentaliti dan pencapaian karakter yang sihat.



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The meaning of life can be found by working towards a more truthful, virtuous, and beautiful humanity, and by understanding the everlasting vitality of life through giving.

May kindness, compassion, joy, and equanimity pervade all Dharma realms;  
May all people and heavenly beings benefit from our blessings and friendship;  
May our ethical practice of Chan, Pureland, and Precepts  
help us to realize equality and patience;  
May we undertake the Great Vows with humility and gratitude.

慈悲喜捨遍法界 惜福結緣利人天 禪淨戒行平等忍 慚愧感恩大願心

## APPROVAL

I certify that an Examination Committee met on 7 January 2016 to conduct the final examination of Liou Wei Hau on his thesis entitled “Impact Of Personality Psychology And Burnout On Job Performance Among Accounting Educators In Public Universities In Malaysia” in accordance with the Universities and University College Act 1971 and the Constitution of the Universiti Putra Malaysia [P.U.(A) 106] 15 March 1998. The Committee recommends that the student be awarded the degree of Doctor of Philosophy.

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## **CHAPTER 1 INTRODUCTION**

“Education is the most powerful weapon you can use to change the world.”

Nelson Mandela (United Nations, 2013; UNESCO, 2012)

This chapter discusses the background of the study, problem statements, research objectives and contribution of the research. The background of the study provides an overview of the current education system that is more focused on material achievement than the value coming from the internal spirituality.

This study continues the outlining and examining of an attitude known as personality psychology towards job performance with an overview of Malaysia’s education and other integrity program that is implemented and enforced by the government.

### **1.1 Background of the Study**

Education forms an important pillar of the country. While the educator plays a significant role not only in delivering knowledge to the next generation, also plays an extremely significant role in shaping the personality and behavior of a person including his inner values that comes from the soul and spirituality, as this person will be a leader in the future. Recently, the increase of corporate interest in non-financial information such as corporate social responsibility, and corporate code of ethics became crucial in today's business world. Yet this does not eliminate or prevent corporate scandal and accounting fraud from happening again.

Business ethics have been incorporated into a part of corporate philosophy since the 1980s to eliminate business scandal. Research over the death of ethics is not new but has widely known since 1989 when first red flag was highlighted from the eight largest public accounting firms in the United States in the White Paper “Perspectives on Education: Capabilities for success in the Accounting Profession”. The teaching of business ethics has become more popular since the death of ethics from the collapse of WorldCom, Parmalat and Enron in the early 21st century. Professional code of ethics and conduct for professional accountants have been heavily emphasized by all accounting professional bodies to enhance the quality of graduates since researches have been done about accountants’ ethics and threat to their independence either from practical or academic institutes around the world. At the same time, corporate governance has been introduced, revised, and strengthened from year to year to govern corporate behavior and for future sustainability.

Nevertheless, International Accounting Standards (IAS) and International Standard on Auditing (ISA) have been tightened and there are newer and tougher compliance requirements that companies must adhere to in order to enhance corporate governance and transparency (MIA, 2006). Yet even with the implementation of business ethics as a subject in accounting studies, and the strengthening of various codes of conduct, acts and principles, corporate scandals still exist. There is no sign of an end to the problem of mismanagement and unethical practice but instead these are becoming more serious day by day due to human arrogance and greed. Moral hazard remain a concern for the society as a whole.

The scandal snowball seems to have rolled bigger when time passes with no exception of long standing companies such as Lehman Brothers (since 1850), Washington Mutual Bank (since 1889), and MF Global, filed bankruptcy due to mismanagement and death of ethics. Following the large scale of financial scandal that involved high profile public listed corporations, some countries have established an independent, non-profit organization to regulate the conduct of the auditor. This was required due to accountants who have not always acted according to public interests and regulations.

In Malaysia, in April 2010, the Audit Oversight Board (AOB) was established by the Malaysia Institute of Accountants (MIA) under the Securities Commission Act 1993 to develop and promote an effective and robust audit oversight framework with the aim of reinstalling public confidence in the quality and reliability of the audited financial statements in Malaysia. From the history, the increase of white-collar crime due to education system failed to shape the personality and behavior of a person. Thus, it is crucial and urgent that people should start looking back to the foundation of all these corporate scandals and misconduct activity, which is the educator's job performance instead of implementing more and more code of conduct.

It was said that education forms an important pillar of the country, not only delivering knowledge to the next generation, but also an extremely important role in shaping one's behavior and inner values that come from the soul and spirituality. A successful education system will not only enhance the country's economic performance, but will also directly affect the social and lifestyle of the citizen. Education is crucial for the ability of present and future leaders and citizens to create a solution with new paths for a future betterment due to the fact that the current knowledge base does not contain the solutions to contemporary global environmental, societal and economic problems (UNESCO, 2012).

Today, professional accountants no longer play the role of a bookkeeper but far beyond. In response to market demand, the accountancy profession is now involved in a more challenging environment with involvement in corporate and strategic planning, corporate finance, stock and investment, management advisory, forensic audit, investigation and due diligence, personal financial planning, tax planning, tax auditing, risk management, external audit, internal audit, environmental reporting, and intellectual

capital analysis. Professional accountants with these roles have a direct or indirect impact on the country's economy.

There's Chinese saying - "no matter how poor you are, you should not be poor in education". Therefore, it is crucial that the educator plays an important role in the education system as it does have a far-reaching impact on students especially accounting students who will play an important leadership role in the future corporate world. On September 1, 2016, the Malaysia Institute of Accountants (MIA) announced that Malaysia will require 60,000 professional accountants by 2020 but ethical issues will remain a major concern. Instead of looking forward, we should start looking backwards to the root of the problem that is education.

### 1.2.1 Problem Statement

"Accountants' roles have evolved, now it is more interpretive; there is a greater demand for accountants who use their understanding in the financial positions of businesses to help companies plan and predict their future"

Martin Turner, ACCA President (2013 – 2014)

It was said that teaching is a highly noble profession and the educator is always a boon to the society. The educator is not only a role model to the students but also plays a direct and crucial role in moulding the pupil towards education (Chamundeswari, 2013). Under today's education policy and system, we experienced a bunch of problems arising from the absence of soul and spirit of education. The education industry is seen as a "factory" to produce a supply to meet the country's demand and a lecturer becomes part of the "machine" to fulfil the Key Performance Indicators (KPIs) in return to meet the qualifications or job security. The practice of box-ticking compliance is not sufficient to determine the success of education neither by the number of graduates or first class honor nor compliance to the set of KPIs, but it depends more on the behavior and values uphold by the accounting student.

In 2005, the Malaysian government and the Manpower Planning and Modernizing Unit (MAMPU) introduced the concept of KPIs for the public sector. Following which on 11th October 2006, the MOHE upgraded the status of four public universities (Universiti Malaya, Universiti Putra Malaysia, University Kebangsaan Malaysia and University Sains Malaysia) and in 2010 included another one (University Teknologi Malaysia) as a Research University (RU). As a result, some institutions of higher learning education adopted industrial standards and performance that are inconsistent with the goals of educational excellence and the spirituality of education, which are out of sync- with the National Education Philosophy.

It is the responsibility of accounting educator to ensure that the degree programs align to the professional practice and policy making towards the society and industry (Guthrie et al., 2011). Strong interpersonal skill and high professional ethical qualities become crucial in response to the current complex business environment, due to the current situation of accounting education is more towards “high-theory, low practice”, or “high theory, low quality” (Jiang, 2010).

The accounting educators viewed the development of student’s intellectual capabilities as the main role of university education. It including as a role to provide the platform for accounting students to think independently, adapt to changes of life, develop skills as well as ethical awareness and educating accounting student from the perspective of good citizens. Whereas students are of the opinion that the role of university study should not be limited to obtaining good grades but also other personal skills.

It was held that an accounting educators’ job performance should not limit by fulfil the requirement of the KPIs or formulated the KPI, that put emphasis on materiality such as promotion, increment etc. Accounting educator should has his own unique role and ability to steer the success of the mission in providing knowledge and the ability to match human attitudes with morality and spirit.

Unfortunately, the increase of workload due to the requirement to fulfill the KPIs have cause educator burnout as educator are not only responsible for teaching and learning, some even take up the responsibility as school administrative work, research etc., this resulted students treated as the product of the “factory” without concern for internal spiritual development. Practitioners on the other hand complain that they could not find any employee as the quality of students are dropping significantly although graduates every year. Few studies found that most students apparently do not react towards the current market demand (Curtis and Zaid, 2002; McCartney, Marden and Adair, 2002; Gera, 2012; Jobstreet, 2015; 2016).

Ten years ago, local researchers did identify a gap between academic accounting curriculum and the requirements and perceptions of the industry. Nevertheless, various studies to investigate the gap between accounting curriculum and the industry have found that teaching courses in universities differ from the practitioners’ view such as critical thinking, values and ethics. A recent study by Bui and Porter (2010) showed the different expectations of the educator and the student.

Nonetheless, in the ACCA global report highlights from the markets and business sectors demographic in Malaysia, the current teaching syllabus in universities seemed totally outdated 10 to 20 years ago as the practitioners were less expectant on basis accounting, financial accounts preparation and financial audit. They view other skills to be more demanded as a future accountant, such as strategic scenario planning, intellectual capital



accounting and management, enterprise risk management, improving the use of data and knowledge, building relationship in the business and with other stakeholders, project modeling or costing and last the analytical thinking and analysis, including fair value expertise (ACCA, 2013).

Educator should realize that if this further implies in future, local universities are adopting the teaching methods of the past 10 years ago, the quality of its students will not be on par with that of students from overseas and students who took professional accounting examination. Nevertheless, an accounting degree from a local university might withdraw from overseas recognition and its students who attempt to further their study in an overseas professional accounting program will not be able to enjoy exemptions given by the professional body and regulatory bodies such as MIA, ACCA, and CIMA. Overseas accounting bodies may also favor more towards other accounting degree students than those from local public universities.

Besides passing knowledge and stressed on material achievement such as the number of graduates and students, resulting in the people being too aggressive in looking for material achievement, educators do play an important role in not only passing knowledge and experience to students but also shaping a student's behavior. It was said that teaching is a highly noble profession and educators are always a boon to society.

Educators are not only limit as a role model to students, but do play a direct and crucial role in moulding the students' attitude towards education (Chamundeswari, 2013). However, educators at local universities are always overloaded with the number of students and KPIs to be met and the high workload that causing burnout to the educator. Nevertheless, KPI has led to the missing of self-assessment of oneself, as it was implemented as following the order that is required by the ministry. Human always have different definitions of life. Unfortunately, the KPI has made it part of the procedure of the daily life for the educators seeking self-interest such as bonus, promotion and salary increase.

Although there was an increase in the number of tertiary education institutions in Malaysia due to an increase in the number of students, employers still find that the quality of the graduates do not meet their requirements. According to the JobStreet.com Jobs Outlook Report, majority of the employers in Malaysia indicated that recruitment are challenging, as they are unable to find the right candidates for the position although there are increasing number of graduates every year (JobStreet.com, 2015; 2016). Moreover, the corporate world classified today's graduates' lack of employability included a sense of entitlement, work ethics such as too casual attitude towards work, timeliness and so on. No doubt, a student with good results guaranteed of a good university education, but the education does not guarantee one's success in live upon graduating.



An accounting student would in future be in the role of a manager, director or professional who would have influence over corporate strategic management, governance and day-to-day business activities. Education is not the only platform for passing knowledge to students but also influence the development of inner value that forms part of the important chain towards society and the country as a whole. The undermining of the education system on one personal spirituality, moral and ethical development that leads to the cases of corporate leader abusing their power that lead to the death of ethic, corruption and the collapse of the corporation.

### **1.3 Research Objectives**

Although the concentration of educators resulted in the failure of education to focus on materiality achievement, the educator still plays an important role as a role model for the student. Societal change is reflected in a change of education problems. Thus, the general research objective of this research is to determine whether educators are guided by internal spirituality or external KPIs.

Governance is in fact entirely under the rule of corporate, but by only adopting it in corporation rules, one may produce leaders with hearts that do not feel, eyes that do not see and ears that do not hear (Aziuddin, 2009). Therefore, this research will also be an in depth study on how human governance is implemented in accounting education and to bring back the originating spirit of education. The specific objectives in doing this research are as follows:

- 1) To investigate the relationship between personality psychology towards actual and perceived job performance. This objective focuses on investigating the influence of four characteristics (psychological ownership, self-efficacy, empathy and spirituality) towards job performance, which influenced educator decision and job performance.
- 2) To examine whether there is a relationship between personality psychologies towards burnout. This objective focuses on examining the influence of the four characteristic (psychological ownership, self-efficacy, empathy and spirituality) towards burnout that lead to several negative attitudes and behaviors.
- 3) To study the mediating effects of burnout in the relationship between personality psychology and job performance (actual and perceived). The objectives specifically focus on examining burnout as mediators in the relationship between the personality psychology and job performance.

### **1.4 Contribution of the study**

This research provides an understanding of the education industry that can be the root of social problem. If any of the policy implement do not emphasize on self-development. Every human being is born with unique character and ability to define his or her own meaning of life. The rapid growth and development of the university in the twentieth

century to world consciousness where university itself become a significant power of the community to have a human betterment that becomes the goal of each university.

The betterment do not only increase one's knowledge and the expansion of understanding but also improves human relationship and to become a better citizen of the planet. The missing spirit of education due to the implementation of KPIs in education industry, which switches the attention of accounting educator, overlook on the role as educator than the personal gain or material achievement.

Chamundeswari (2013) described teaching as a highly noble profession where the educator plays an important character not only as a role model to the students, but a direct and crucial role in moulding pupil towards the education which will shape and influence a direction and as behavior of a future accountant. For instance, this research on the ground looking at the gap that exists between practitioner and academic by viewing how educator can overcome the existing gap. According to history, it is natural for human beings to easily consider the requirements set in any codes, regulation, corporate governance and KPIs as a box ticking action.

According to a survey carried out by ACCA in Malaysia between 2008 and 2009, 34% of the chief financial officers, partners and senior accountants expected strategic planning to be the financial skill most in demand in future in today's business environment, it was not the number that count but the story of number reveals, in the light of deep business knowledge (The Star Online, 2013). Nevertheless, Martin Turner, ACCA former president mentioned that accountants no longer do book keeping but are involved in business strategy planning and to ensure that companies are complying with regulations, market demand, staff benefit and resource management.

Besides, the expectation and perspective on how an accounting educator responds effectively to future accountant ethical problems as this issue is crucial in discharging responsibilities and professional services to the public. At the end of this research, an understanding that underlies how human governance can enhance values in individuals to organize and make it as a practical development of skills needed to align with ethical issues.

Therefore, it is crucial to bring back the original meaning of education and reduce the number of white-collar crimes, which in return will create a harmonious society and directly or indirectly affect the image and economy of the country as a whole. It is the main objective of this study to assist institutions of higher learning to take the necessary action to enhance and implement human value in the education system.

## **1.5 Structure of the paper**

This section provides an overview of this thesis organized and detailed as follows:

### **Chapter 1: Introduction**

Chapter 1 provides an overview of the background of accounting ethics issues and the Malaysian education system that leads to the research, by presenting the arguments surrounding the research; identify the missing of spirit in the education industry; research objectives as well as significance of the study.

### **Chapter 2: Literature Review**

Chapter 2 provides the relevant literature on which this research study is based. The literature review covers the Malaysia education background, accounting education, government policy, key performance indicators, psychological ownership, self-efficacy, spirituality, empathy, burnout and the underlying theory with the relevant conceptual models that facilitated this study. Accordingly, a modified theoretical framework is proposed by integrating several variables concerning the objectives of the study. Several hypotheses are also developed based on the theoretical foundations and empirical studies review.

### **Chapter 3: Research Methodology**

Chapter 3 covers methodology used in this study such as research design, questionnaire design, data collection strategy and methods of data analysis used in the study.

### **Chapter 4 : Results and Analysis**

Chapter 4 begins with the questionnaire respond rate followed by the reliability test and the factor analysis for actual job performance. The results of demographic data and descriptive data is to provide an overview of the results obtained for this study. The inferential analysis are conducted using Pearson Correlation Analysis and Multiple Regression Analysis to test the hypotheses of this study.

### **Chapter 5 : Discussion and Conclusion**

Chapter 5 provides a discussion on the research findings, practical implication and limitations of the study. The last section of this research provides suggestion for future research with a conclusion of this study.

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