



Nexus Between Control Environment and Dysfunctional Behaviour of Employees: Evidence from Tertiary Institutions in Kwara State, Nigeria

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Abstract

This study investigated the relationship between the control environment and dysfunctional behaviour of employees in tertiary institutions in Kwara State, Nigeria. Guided by the COSO internal control framework and workplace deviance theories, the study employed a quantitative cross-sectional survey design. Data were collected from 312 academic and non-academic staff across selected universities, colleges of education, and polytechnics using a structured questionnaire. Descriptive statistics, Pearson correlation, multiple regression, and t-tests were employed for data analysis. Findings revealed a significant negative relationship between the control environment and dysfunctional behaviour ($r = -0.482, p < 0.01$). Regression results showed that integrity and ethical values, organizational structure, assignment of authority and responsibility, and human resource policies significantly predicted dysfunctional behaviour, jointly accounting for 31.7% of the variance. While gender differences were not significant, non-academic staff reported higher levels of dysfunctional behaviour compared to academic staff. The study concludes that a robust control environment reduces the incidence of deviant acts among employees in tertiary institutions. It recommends that institutional managers strengthen ethical leadership, enhance transparency in human resource practices, and reinforce accountability structures, particularly within non-academic units. The findings contribute to organizational behaviour literature by integrating internal control theory with counterproductive work behaviour frameworks in the Nigerian higher education context.

Keywords: Control, Environment, Dysfunctional Behaviour, Tertiary Institutions, Workplace Deviance

Introduction

Employee behaviour is a central determinant of institutional performance in higher education. Tertiary institutions depend on staff who not only deliver teaching and research but also steward scarce resources, safeguard academic integrity, and sustain stakeholder trust. When employee conduct deviates from formal rules and informal expectations, manifesting as absenteeism, misuse of resources, examination malpractices, extortion, falsification of records, or interpersonal aggression, the consequences are multi-fold: learning quality declines, institutional reputation is eroded, financial losses accrue, and the social contract between university and society is weakened (Robinson & Bennett, 1995) [1].

Control environment refers to the set of governance and management attitudes, ethical tone, policies, and practices that shape internal control which sits at the heart of institutional capacity to prevent, detect, and correct dysfunctional behaviour (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013) [2]. The COSO framework emphasizes that effective internal control is not a matter of isolated procedures but is rooted in leadership commitment, clear organisational structures, assignment of authority and responsibility, human resource policies, and an ethical climate that signals “acceptable” versus “unacceptable” conduct. Where the control environment is weak, formal rules are inconsistently enforced, lines of accountability are blurred, and ethical leadership is absent, employees are more likely to perceive impunity and to engage in behaviours that harm organizational objectives.

Scholars of workplace deviance and counterproductive work behaviour (CWB) provide a well-developed conceptual toolkit for understanding the forms, antecedents, and consequences of dysfunctional employee conduct. Foundational typologies distinguish deviant acts by seriousness (minor vs. serious) and target (interpersonal vs. organizational), and research consistently models CWB as volitional behaviours that respond to perceived injustice, stressors, weak social controls, and normative cues from leadership (Robinson & Bennett, 1995; Spector & Fox, 2005) [7, 8]. Contemporary reviews and bibliometric analyses show that research on CWB has expanded rapidly in the last decade, integrating stress-emotion models, organizational justice, leadership ethics, and contextual moderators such as culture and sectoral characteristics. These advances emphasize that CWB is not merely an individual pathology but a systemic phenomenon shaped by organizational design and governance.

The Nigerian higher education context exhibits features that make the control environment and dysfunctional behaviour nexus particularly salient. Empirical work across Nigerian universities and colleges documents recurring patterns of deviant conduct: exam irregularities, absenteeism, fund misappropriation, sexual exploitation for grades or appointments, forging of credentials, and informal practices that undermine meritocratic processes. Several studies in recent years have linked such behaviours to weak enforcement of rules, perceived organisational injustice, inadequate sanctions, poorly structured incentive systems, and endemic resource constraints; factors that collectively weaken the control environment and incentivize opportunistic behaviour among staff (e.g., studies of higher education settings in Nigeria, 2023–2024).

Despite this body of evidence, three gaps remain. First, much extant research on workplace deviance in Nigeria has been cross-sectional and descriptive, with limited integration of control-systems theory (COSO) into empirical models that explain how specific elements of the control environment (leadership tone, reporting channels, HR policies, and monitoring mechanisms) relate to particular categories of Dysfunctional behaviour. Second, comparative evidence across states and institutional types is sparse; findings from federal universities or private institutions do not necessarily generalize to state Colleges or Polytechnics where governance arrangements differ. Third, there is a dearth of empirical studies that focus on Kwara State, a context with a growing tertiary sector and a distinctive mix of state-led and federally regulated institutions. Leaving policymakers and managers without locally grounded insights to design targeted reforms.

This study addresses these gaps by examining the relationship between the control environment and dysfunctional employee behaviour in tertiary institutions in Kwara State, Nigeria. We adopt an integrative approach that (a) operationalizes control environment using the COSO component structure (tone at the top, assignment of authority, human resource policies, and monitoring), (b) measures dysfunctional behaviour using established CWB and workplace deviance scales, and (c) analyses how institutional characteristics moderate the control-behaviour linkage. By focusing on Kwara State's tertiary sector, the research generates contextually grounded evidence that is both policy-relevant and theoretically informative.

In sum, this paper contributes to scholarship in three ways.

Conceptually, it brings control-systems theory into dialogue with CWB frameworks to specify mechanisms through which governance influences deviance. Empirically, it provides state-level evidence from Nigeria that disaggregates types of dysfunctional behaviour and links them to specific control-environment weaknesses. Practically, the findings inform university managers and regulators about which levers; ethical leadership, clearer accountability structures, strengthened HR controls, or improved monitoring and reporting systems are likely to reduce deviant acts and protect institutional integrity. Specifically, the study intended to: (i) examine the relationship between the control environment and dysfunctional behaviour of employees in tertiary institutions in Kwara State, (ii) assess the extent to which dimensions of the control environment (integrity and ethical values, organizational structure, assignment of authority and responsibility, and human resource policies) predict employees' dysfunctional behaviours and (iii) determine whether employees' demographic characteristics (such as gender, job category, and years of service) influence the relationship between control environment and dysfunctional behaviour.

Method

This study adopted a quantitative, cross-sectional survey design, which is appropriate for examining relationships between organizational factors and behavioural outcomes within a defined population at a single point in time. A survey approach was chosen because it allows for the collection of standardized data from a relatively large sample, enhancing the generalizability of findings and enabling robust statistical analysis (Creswell & Creswell, 2018) [3]. The target population consisted of academic and non-academic employees of public tertiary institutions in Kwara State, Nigeria. These include universities, colleges of education, and polytechnics owned either by the state or the federal government but located within the state. As employees at different functional levels (teaching, administrative, and technical) contribute to institutional effectiveness, their inclusion provided a holistic assessment of the control environment and dysfunctional behaviours.

A multi-stage sampling technique was employed. First, three tertiary institutions (one university, one college of education, and one polytechnic) were purposively selected to capture institutional diversity. Second, stratified random sampling was used within each institution to ensure proportional representation of academic and non-academic staff. Using Yamane's (1967) [11] formula for sample size determination at a 5% margin of error, a sample of approximately 300 employees was derived. To account for potential non-response, 350 questionnaires were distributed.

Data were collected using a structured questionnaire divided into three sections:

1. Demographic information (e.g., gender, age, years of service, and job category).
2. Control Environment Scale, adapted from the COSO Internal Control–Integrated Framework (2013), which assessed five dimensions: integrity and ethical values, commitment to competence, organizational structure, assignment of authority and responsibility, and human resource policies. Items were measured on a 5-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree.
3. Dysfunctional Behaviour Scale, adapted from the

Workplace Deviance Scale by Robinson and Bennett (1995)^[7] and further refined by Spector *et al.* (2006)^[9], which measured interpersonal and organizational deviance. Responses were rated on a 5-point Likert scale from 1 = never to 5 = very often.

Content validity of the instrument was established through expert review by three senior academics in management and education. Construct validity was assessed through exploratory factor analysis (EFA), ensuring that items loaded appropriately on their respective constructs. Reliability was tested using Cronbach's alpha, with threshold values of 0.70 considered acceptable for internal consistency (Hair *et al.*, 2019)^[4].

Permission to conduct the study was obtained from institutional management and ethical clearance was granted by the research ethics committee of a participating institution. Questionnaires were distributed in-person with the assistance of trained research assistants. Respondents were assured of confidentiality and anonymity to minimize social desirability bias. Completed questionnaires were collected after one to two weeks.

Data were analyzed using Statistical Package for Social Sciences (SPSS) version 26. Descriptive statistics (mean, standard deviation, and frequency) summarized respondents' demographic information and variable distributions. Inferential analyses included: Pearson product-moment correlation to determine the strength and direction of relationships between control environment and dysfunctional behaviour. Multiple regression analysis to assess the predictive power of the control environment dimensions on dysfunctional behaviours. And Independent samples t-tests to examine variations across demographic characteristics (e.g., gender, job category, and years of service).

Results

Demographic Characteristics of Respondents

Out of the 350 questionnaires administered, 312 were returned fully completed, representing a response rate of 89.1%. Table 1 summarizes the demographic distribution of respondents.

Table 1: Demographic Characteristics of Respondents (N = 312)

Variable	Group	N	%
Gender	Male	162	51.92
	Female	150	48.08
Job Category	Academic	182	58.30
	Non-Academic	130	41.70
Year of service	< 5 years	94	30.12
	5 – 10	108	34.62
	>10	110	35.26

Source: Field Survey, 2025

The table shows that respondents were evenly distributed by gender, with a slightly higher proportion of academic staff. A balanced representation across years of service enhances the robustness of the analysis.

Table 2: Descriptive Statistics of Control Environment and Dysfunctional Behaviour

Variable	\bar{X}	SD
Control Environment	3.72	0.64
Integrity & Ethical values	3.85	0.71
Organizational structure	3.60	0.68
Authority & Responsibility	3.70	0.62
Human Resource Policies	3.72	0.66
Dysfunctional Behaviour	2.41	0.77

Source: Field Survey, 2025

The mean score for control environment ($M = 3.72$, $SD = 0.64$) indicates that respondents generally perceived their institutions' control environment as moderately effective. Dysfunctional behaviour recorded a lower mean ($M = 2.41$, $SD = 0.77$), suggesting such behaviours were reported as occurring occasionally rather than frequently.

Correlation Analysis

Pearson product-moment correlation was used to examine the relationship between control environment and dysfunctional behaviour.

Table 3: Correlation Between Control Environment and Dysfunctional Behaviour

Variables	1	2
1. Control Environment	1	
2. Dysfunctional Behaviour	-0.482***	1

Note. $p < .01$ (2-tailed).

The results show a significant negative correlation between control environment and dysfunctional behaviour ($r = -.482$, $p < .01$), indicating that stronger control environments are associated with lower levels of dysfunctional behaviour among employees.

Regression Analysis

Multiple regression was conducted to determine the extent to which the dimensions of control environment predict dysfunctional behaviour.

Table 4: Multiple Regression Analysis Predicting Dysfunctional Behaviour from Control Environment Dimensions

Predictor	β	T	Sig (p)
Integrity & Ethical values	-0.268	-4.521	0.000
Organizational Structure	-0.194	-3.226	0.001
Authority & Responsibility	-0.138	-2.317	1.021
Human resource policies	-0.211	-3.540	0.000

Model Summary: $R = 0.563$, $R^2 = 0.317$, Adjusted $R^2 = 0.309$, $F(4, 307) = 35.64$, $p < .001$

The regression model was significant, explaining 31.7% of the variance in dysfunctional behaviour ($R^2 = .317$). All four dimensions of the control environment significantly predicted dysfunctional behaviour, with integrity and ethical values emerging as the strongest predictor ($\beta = -.268$, $p < .001$).

Group Differences

Independent samples t-tests were conducted to examine differences in dysfunctional behaviour across gender and job category.

Table 5: T-Test Results for Dysfunctional Behaviour by Gender and Job Category

Variable	Group	\bar{X}	SD	t	p
Gender	Male	2.45	0.75	0.89	0.374
	Female	2.37	0.79		
Job category	Academic	2.32	0.73	-2.41	0.016*
	Non-Academic	2.54	0.81		

*Note. $p < .05$.

The results indicate no significant difference in dysfunctional behaviour between male and female employees ($t = 0.89$, $p > .05$). However, non-academic staff reported significantly higher dysfunctional behaviours ($M = 2.54$, $SD = 0.81$) than academic staff ($M = 2.32$, $SD = 0.73$), $t = -2.41$, $p < .05$.

Overall, the findings demonstrate that the control environment significantly influences the occurrence of dysfunctional behaviours among employees in tertiary institutions in Kwara State. Strong ethical values, effective organizational structures, clear assignment of authority, and sound human resource practices were all found to mitigate deviant behaviours. The absence of gender differences suggests that dysfunctional behaviour is not gender-specific but rather shaped by institutional conditions. The higher tendency among non-academic staff underscores the need for stronger oversight and ethical reinforcement in administrative and support units.

Discussion

The purpose of this study was to examine the relationship between the control environment and dysfunctional behaviour of employees in tertiary institutions in Kwara State, Nigeria. The findings provide empirical evidence that the control environment significantly influences employee conduct, with stronger ethical and structural controls associated with lower incidences of deviant behaviours.

On the connection between control environment and dysfunctional behavior, the significant negative correlation between control environment and dysfunctional behaviour corroborates the theoretical assertion of the COSO framework (2013), which emphasizes that ethical tone, organizational structure, and monitoring mechanisms create a foundation for effective internal control. Institutions where integrity, accountability, and proper authority structures were perceived to be stronger reported lower levels of deviant acts. This aligns with previous studies linking ethical climates and internal control systems with reductions in workplace deviance (Ojedokun & Idemudia, 2021; Ogunleye & Akinbode, 2022)^[6, 5].

Also, regression results revealed that all four dimensions of the control environment significantly predicted dysfunctional behaviour, with integrity and ethical values emerging as the strongest determinant. This suggests that when leaders model honesty, fairness, and transparency, employees internalize these norms and are less inclined toward deviance. This finding echoes Robinson and Bennett's (1995)^[7] workplace deviance typology, which situates deviant acts as responses to weak social and normative cues. Similarly, Spector and Fox's (2005)^[8] stressor-emotion model posits that weak organizational controls and unethical climates foster stress

and frustration that manifest as counterproductive behaviour. The predictive role of human resource policies further underscores the importance of transparent recruitment, promotion, and appraisal systems. Weak HR practices create perceptions of injustice, which have been shown to fuel counterproductive work behaviours (Akinwale & George, 2020)^[1]. Thus, strengthening HR frameworks is crucial for reducing workplace deviance in higher education.

Additionally, the study found no significant gender differences in dysfunctional behaviour, suggesting that deviance is not inherently gender-driven but is influenced by institutional contexts. This finding is consistent with some recent studies in African higher education settings, which report that both male and female employees are equally susceptible to opportunistic behaviours when controls are weak (Ogunleye & Akinbode, 2022)^[5]. However, the higher tendency of non-academic staff to engage in dysfunctional acts compared with academic staff is noteworthy. It may be attributed to differences in accountability structures; academic staff are often subject to peer scrutiny through teaching evaluations, research outputs, and external examination systems, whereas non-academic staff may operate under less transparent monitoring mechanisms.

Therefore, the study has both theoretical and practical implications: Theoretically, this study contributes by demonstrating that the control environment-dysfunctional behaviour nexus is not merely abstract but empirically observable in the Nigerian higher education sector. It integrates internal control theory (COSO, 2013)^[2] with workplace deviance frameworks (Robinson & Bennett, 1995; Spector & Fox, 2005)^[7, 8], thereby extending their applicability to emerging contexts.

Practically, the findings provide actionable insights for tertiary institution managers and policymakers. Strengthening integrity systems, reinforcing ethical leadership, and enhancing HR practices could substantially reduce deviance. Moreover, targeted interventions in non-academic units, such as stricter accountability mechanisms and transparent administrative processes, may be particularly impactful.

Conclusion

This study examined the influence of the control environment on dysfunctional behaviour among employees in tertiary institutions in Kwara State, Nigeria. The findings established that the control environment is a significant determinant of employee behaviour. Specifically, integrity and ethical values, organizational structure, assignment of authority and responsibility, and human resource policies were found to significantly predict dysfunctional behaviour, with stronger control environments associated with lower incidences of deviance.

Furthermore, the study revealed that while gender does not significantly differentiate employees' dysfunctional behaviour, job category plays an important role, with non-academic staff showing higher tendencies toward deviance compared to academic staff. These outcomes underscore the critical role of institutional governance, ethical leadership, and accountability structures in shaping employee conduct. By integrating the COSO internal control framework with workplace deviance theories, the study contributes to organizational behaviour literature in the Nigerian higher education context and reinforces the assertion that deviant behaviour is not merely individual-driven but largely

systemic.

Based on the findings, the following recommendations are proposed:

1. Management of tertiary institutions should prioritize leadership practices that model integrity, fairness, and transparency. Regular ethics training and visible enforcement of codes of conduct would reinforce acceptable standards of behaviour.
2. Recruitment, promotion, appraisal, and disciplinary processes should be transparent, merit-based, and consistently applied. Fair HR practices reduce perceptions of injustice, which are known triggers of deviant behaviour.
3. Clear lines of authority and responsibility should be reinforced, particularly within non-academic units, routine monitoring and performance evaluations should be institutionalized to discourage laxity and misuse of authority.
4. Establishing confidential reporting channels would empower employees and students to report misconduct without fear of victimization, thereby enhancing compliance with institutional rules.

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