The impact of extrinsic job satisfaction factors on the organizational commitment of accounting professionals in Tunisia

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ABSTRACT

The present research work aimed to emphasize the impact of extrinsic job satisfaction factors on the organizational commitment of accounting professionals in Tunisia. Our methodology was applied to 140 accounting professionals. The results showed that extrinsic job satisfaction factors, such as company policy, the relationship with peers, the relationship with the supervisor and working conditions, had a positive and significant impact on organizational commitment. However, salary and work security have a positive but non-significant effect.

1. Introduction

The challenge of retaining the best professional skills depends, in part, on organizations’ ability to create a supportive work environment that can positively influence the attitudes of professional accountants in their work. Hence, there are many efforts to search for the main factors that explain the attitudes of professionals in their work. A review of the literature has highlighted two main factors which are job satisfaction and organizational commitment. These two factors are likely to model the work environment and subsequently borrow from the attitudes of professionals. To this end, we studied the relationship between job satisfaction and organizational commitment. Most of the previous studies were conducted on teachers (Malik et al., 2010), doctors (Tosun & Ulusoy, 2017), nurses (DurukanKöse & Köse, 2017) and employees in general (Valaei & Rezaei, 2016). However, to date, the accounting profession has not attracted much interest. Accordingly, the present study aimed to fill this gap by examining the impact of job satisfaction on the performance of accounting professionals in the Tunisian context. The remainder of the paper is organized as follows: Section 2 outlines the literature review that led to the formulation of the hypotheses to be tested. The methodology of our research is presented in section 3. Section 4 discusses the results. Finally, the last section emphasizes the academic and managerial implications of our research as well as its limitations.

2. Literature review and research hypotheses

The relationship between job satisfaction and organizational commitment is based on the social exchange theory (SET) which provides the theoretical framework for the present study. According to Blau (1964, p. 91), social exchange is defined as “voluntary actions of individuals that are motivated by the returns they are expected to bring and typically in fact bring from others”. The theory suggests that when a person gives another person a reward, resource or other perceived commodity, he/she expects future return from the other party (Berneth & Walker, 2009). In recent years, SET has received increasing attention in the organizational research context as it provides the conceptual underpinnings for understanding employee’s workplace attitude (Tse & Dasborough, 2008) and it is able to provide explanations of employee’s positive outcomes (Kang...
Hypothesis 1.1. Job satisfaction has a positive and significant effect on the organizational commitment of accounting professionals.

Herzberg et al. (1959) formulated the two-factor theory of job satisfaction and assumed that satisfaction and dissatisfaction are two separates, and sometimes even unrelated, phenomena. Intrinsic factors, which are inherent in the nature and experience to do the job, called “motivators”, include accomplishment, recognition, the work itself and responsibility. However, extrinsic factors, called hygiene factors include the (company policy, work security, relationship with the supervisor, salary, relationship with peers and working conditions). Accordingly, we studied the six extrinsic factors of Herzberg. Therefore, we present the following sub-hypotheses (See Fig. 1):

Hypothesis 1.1. The company policy has a positive and significant effect on the organizational commitment of accounting professionals.
Hypothesis 1.2. The relationship with peers has a positive and significant effect on the organizational commitment of accounting professionals.
Hypothesis 1.3. Work Security has a positive and significant effect on the organizational commitment of accounting professionals.
Hypothesis 1.4. The relationship with the supervisor has a positive and significant effect on the organizational commitment of accounting professionals.
Hypothesis 1.5. The salary has a positive and significant effect on the organizational commitment of accounting professionals.
Hypothesis 1.6. The working conditions have a positive and significant effect on the organizational commitment of accounting professionals.
3. Research methodology

Method of data collection

Data collection was administered through a questionnaire addressed to 145 professionals working in accounting offices in Tunisia. The final sample consisted of 140 accounting professionals.

Measurement of the variables

The first variable of our model dealing with organizational commitment (variable to be explained) was measured by 18 items according to Meyer and Allen (1997). The second variable consisting in job satisfaction (explanatory variable) developed by Hong and Waheed (2011) (Table 1).

Table 1
Measurement of the variables

| Variables               | Measurements                       | Authors                  |
|-------------------------|------------------------------------|--------------------------|
| Extrinsic satisfaction  | Company policy: (3 items)          | Hong and Waheed (2011)   |
|                         | Relationship with peers (3 items)  |                          |
|                         | Work security (3 items)            |                          |
|                         | Relationship with supervisor: (3 items) |                        |
|                         | Salary (2 items)                   |                          |
|                         | Working conditions: (3 items)      |                          |
| Organizational commitment| Organizational commitment (18 items)| Meyer and Allen (1997)   |

Data analysis methods

Kolmogorov Smirnov test has indicated that the data were normally distributed. The Pearson correlation analysis was used to study each extrinsic factor of job satisfaction and measure the impact of job satisfaction on organizational commitment. The results of different instruments were compared using global analysis. Indeed, during this analysis, we eliminated the unimportant variables and those whose effects are redundant to finally get a linear regression model that explains the variation of each type of organizational commitment, namely affective, normative and continuance.

4. Results and discussion

This section focuses on testing the hypotheses of our empirical study which aim to test the effects of job satisfaction on organizational commitment. For our research problem, we tested the impact of the extrinsic determinants of job satisfaction, i.e. the independent variables, on the dependent variable, i.e. organizational commitment, which is a continuous variable using the correlation analysis.

H1.1: Company policy positively affects organizational commitment.

Table 2
Pearson correlation between company policy and organizational commitment

| Variables   | Affective Commitment Pearson corr Coeff | p-value | Normative Commitment Pearson corr Coeff | p-value | Continuance Commitment Pearson corr Coeff | p-value |
|-------------|----------------------------------------|---------|----------------------------------------|---------|------------------------------------------|---------|
| Company Policy | 0.74512***                          | 0.000   | 0.5213***                              | 0.0012  | 0.47841***                              | 0.0024  |

(*** p<0.01; (**) p<0.05; (*) p<0.1)

Table 2 shows that there was a positive, strong and significant linear relationship between company policy and organizational commitment. Therefore, the higher the level of company policy is, the higher the three dimensions of organizational commitment are. Therefore, H1.1 is validated.

H1.2: Relationship with peers is positively linked to organizational commitment.

This hypothesis implies that an increase in the relationship with peers generates an increase in organizational commitment.

Table 3
Pearson correlation between relationship with peers and organizational commitment.

| Variables   | Affective Commitment Pearson corr Coeff | p-value | Normative Commitment Pearson corr Coeff | p-value | Continuance Commitment Pearson corr Coeff | p-value |
|-------------|----------------------------------------|---------|----------------------------------------|---------|------------------------------------------|---------|
| Relationship with peers | 0.68147***                          | 0.000   | 0.85412***                              | 0.000   | 0.48812*                                 | 0.088   |

(*** p<0.01; (**) p<0.05; (*) p<0.1)

Table 3 shows that there was a positive, strong and significant linear relationship (p-value <0.1) between the relationship with peers and the three dimensions of organizational engagement. Hypothesis H1.2 is therefore confirmed.

H1.3: Work security is positively linked to organizational commitment.
Table 4
Pearson correlation between work security and organizational commitment

| Variables       | Affective Commitment | Normative Commitment | Continuance Commitment |
|-----------------|----------------------|-----------------------|------------------------|
|                 | Pearson corr Coeff   | p-value               | Pearson corr Coeff     | p-value               | Pearson corr Coeff | p-value         |
| Work security   | 0.17742              | 0.2447                | 0.39945                | 0.104                 | 0.41125**         | 0.044           |

(*** p<0.01 ;(**) p<0.05 ; (*) p<0.1)

Table 4 shows that there is a positive but non-significant linear relationship between work security and organizational commitment. The probability of accepting H3 is 10.4% and 24.4% for normative and affective commitments, respectively. Hypothesis H1.3. is therefore invalidated.

H1.4: The relationship with the supervisor is positively related to organizational commitment.

Table 5
Pearson correlation between relationship with the supervisor and organizational commitment

| Variables               | Affective Commitment | Normative Commitment | Continuance Commitment |
|-------------------------|----------------------|----------------------|------------------------|
|                         | Pearson corr Coeff   | p-value               | Pearson corr Coeff     | p-value               | Pearson corr Coeff | p-value         |
| Relationship with the supervisor | 0.7712***         | 0.000                | 0.5991**               | 0.019                 | 0.4512*           | 0.077           |

(*** p<0.01 ;(**) p<0.05 ; (*) p<0.1)

As can be seen in table 5, there is a positive and significant linear relationship (p-value <0.1) between the relationship with the supervisor and organizational commitment. Hence, hypothesis H1.4 is confirmed.

H1.5: Salary increases the likelihood of organizational engagement.

Table 6
Pearson correlation between salary and organizational commitment

| Variables | Affective Commitment | Normative Commitment | Continuance Commitment |
|-----------|----------------------|----------------------|------------------------|
|           | Pearson corr Coeff   | p-value               | Pearson corr Coeff     | p-value               | Pearson corr Coeff | p-value         |
| Salary    | 0.1745               | 0.4123                | -0.2744                | 0.11                  | 0.37412*           | 0.084           |

Table 6 shows the absence of a significant relationship between salary and organizational commitment. Therefore, H1.5 is rejected.

H1.6. Working conditions positively and significantly affect organizational commitment.

Table 7
Pearson correlation between working conditions and organizational commitment

| Variables      | Affective Commitment | Normative Commitment | Continuance Commitment |
|----------------|----------------------|----------------------|------------------------|
|                | Pearson corr Coeff   | p-value               | Pearson corr Coeff     | p-value               | Pearson corr Coeff | p-value         |
| Working conditions | 0.8114            | 0.000                | 0.6912                 | 0.001                 | 0.67478           | 0.002           |

(*** p<0.01 ;(**) p<0.05 ; (*) p<0.1)

Table 7 shows that the assumption (H1.6) is confirmed at a significance threshold of 0.1%. Thus, there is a significant relationship between working conditions and organizational commitment.

4.1 Global analysis of the relationship between extrinsic job satisfaction factors and affective commitment

This analysis aims to find the regression model that best explains the variation in the organizational commitment of accounting professionals. Table 8 shows that our model is a good one (R² = 65.3%, p-value = 0.000). It retained only four variables which allow improving affective commitment, namely, company policy, relationship with peers, relationship with the supervisor and working conditions. Our linear regression model is written as follows:

\[ \text{Affective Commitment} = -0.787 + 0.5339 \times \text{Company Policy} + 0.29778 \times \text{Relation with peers} + 0.1374 \times \text{Relationship with the supervisor} + 0.170 \times \text{Working conditions} + \epsilon \]

Table 8
Coefficients of the final model (affective commitment)

| Final Model | Regression Coefficients | Standardized Coefficients | Probability |
|-------------|-------------------------|---------------------------|-------------|
| Constant    | -0.78727                | 0.5339                    | 0.010       |
| Company Policy | 0.2144                | 0.5339                    | 0.000       |
| Relation with peers | 0.1475                | 0.29778                   | 0.000       |
| Relationship with the supervisor | 0.0784                | 0.1374                    | 0.033       |
| Working conditions | 0.1595                | 0.17012                   | 0.012       |
| Coefficient of determination (R²) | 0.6532                |                           | 0.002       |

\( \beta_0 = -0.787 \) is the degree of affective commitment if the model variables are set at zero. \( \beta \) for Company Policy = 0.53339 represents a linear and positive effect of company policy on affective commitment, which indicates that, affective commitment increases proportionally with the increase in company policy. \( \beta \) for Relation with peers = 0.29778, which means there is a
positive and meaningful relationship between peers and affective commitment. Thus, affective commitment increases proportionally with the increase in the relationship with peers. $\beta$ for relationship with the supervisor $= 0.1374$, which represents the effect of the positive relationship between the supervisor and affective engagement. Therefore, affective commitment rises significantly following a good relationship with the supervisor. Finally, $\beta$ for Working conditions $= 0.170$ implies that there was a positive effect of working conditions on the affective commitment and affective commitment increases proportionally with the increase in working conditions.

4.2 Global analysis of the relationship between extrinsic job satisfaction factors and normative commitment

In what follows, we integrate the extrinsic determinants of job satisfaction to obtain a model that can explain the variation in normative commitment. As can be seen in Table 9, the final model, including the extrinsic determinants of job satisfaction, explains 55.6% of the variation in our dependent variable ($p = 0.0 < 0.05$). Thus, our linear regression model is written as follows:

$$Y = 0.3284 + 0.6681 \times \text{Company Policy} + 0.2995 \times \text{Relationship with peers} + 0.6478 \times \text{Relationship with the supervisor} + 0.18452 \times \text{Working conditions} + \varepsilon$$

$\beta$ for Company Policy $= 0.6681$ which means the linear effect of company policy on normative commitment with a positive sign. Then, normative commitment increases proportionally following an increase in company policy. $\beta$ for Relationship with peers $= 0.2995$ and it shows that the effect of the relationship with peers on normative commitment which is both positive and significant. Thus, normative commitment is the consequence of a good relationship with peers. $\beta$ for Working conditions $= 0.18452$ indicates the linear effect of working conditions on normative commitment with a positive and significant sign. $\beta$ for Relationship with the supervisor $= 0.6478$, which means the effect of the relationship with the supervisor on normative commitment has a positive sign. Therefore, normative commitment increases proportionally following a good relationship with the supervisor. Finally, $\beta$ for Working conditions $= 0.18452$ which means the linear effect of working conditions on normative commitment has a positive sign. Then, normative commitment increases proportionally following an increase in working conditions.

| Table 9 |
|---|
| Coefficients of the final model (Normative commitment) |
| Final Model | Regression Coefficient | Standardized Coefficients | Probability |
| Constant | 0.3284 | | 0.074 |
| Company Policy | 0.39564 | 0.6681 | 0.000 |
| Working conditions | 0.1879 | 0.18452 | 0.092 |
| Relationship with peers | 0.2317 | 0.2995 | 0.077 |
| Relationship with the supervisor | 0.5227 | 0.6478 | 0.000 |
| Coefficient of determination ($R^2$) | 0.5562 | | 0.011 |

4.3 Global analysis of the relationship between extrinsic job satisfaction factors and continuance commitment

The extrinsic determinants of job satisfaction were integrated to finally obtain a model explaining the variation in continuance commitment. Our model has reserved all the extrinsic determinants of job satisfaction that allow improving the continuance commitment, namely company policy, relationship with peers, work security, relationship with the supervisor and working conditions (See Table 10). Thus, our linear regression model is written as follows:

$$Y = -0.1748 - 0.11201 \times \text{Company Policy} + 0.34471 \times \text{Relationship with peers} + 0.38251 \times \text{Work security} + 0.1952 \times \text{Relationship with the supervisor} + 0.43256 \times \text{Working conditions} + \varepsilon$$

$\beta$ for Company Policy $= -0.11201$: The linear effect of the company policy on continuance commitment has a negative sign. Then, continuance commitment decreases proportionally following an increase in company policy.

$\beta$ for Relationship with peers $= 0.34471$: The effect of the relationship with peers on continuance commitment has a positive and significant sign. Therefore, continuance commitment is the consequence of a good relationship with peers.

$\beta$ for Work security $= 0.38251$: The linear effect of work security on continuance commitment has a positive and significant sign.

$\beta$ for Relationship with the supervisor $= 0.1952$: The linear effect of the relationship with the supervisor on continuance commitment has a positive sign. Thus, continuance commitment increases proportionally following a good relationship with the supervisor.

$\beta$ for Working conditions $= 0.43256$: The sign of the parameter is positive; continuance commitment rises significantly following an increase in working conditions.

Tables 8, 9 and 10 show that the determinants of extrinsic satisfaction factors, namely, company policy, relationship with peers, relationship with the supervisor and working conditions have a positive and significant impact on the different types of organizational commitment, namely affective, normative and continuance.
Table 10
Coefficients of the final model (Continuance commitment)

| Final Model | Regression Coefficients | Standardized Coefficients | Probability |
|-------------|-------------------------|---------------------------|-------------|
| Constant    | -0.1748                 |                           | 0.044       |
| Company Policy | -0.24145              | -0.11201                  | 0.089       |
| Relation with peers | 0.2474             | 0.34471                   | 0.0012      |
| Work security  | 0.26615               | 0.38251                   | 0.000       |
| Relationship with the supervisor | 0.10084         | 0.1952                    | 0.068       |
| Working conditions | 0.2858              | 0.43256                   | 0.000       |
| Coefficient of determination (R²) | 0.8925            |                           | 0.000       |

5. Conclusion

The present research work has aimed to explore the impact of extrinsic satisfaction factors on organizational commitment. The results have shown that extrinsic satisfaction factors, namely company policy, the relationship with peers, the relationship with the supervisor and working condition have had positive and significant impacts on organizational commitment, excepting salary and work security which have had a positive but non-significant effect. Our research has some limitations: The first is related to the reduced sample size and the second concerns the results found which are contextual and cannot be generalized given the specificity of the Tunisian context. In short, new research lines can be traced by extending our research and conclusions, comparing our results with those of similar works in other contexts and limiting the analysis to a particular category of accounting professionals (to avoid the selection effect of professionals).

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