

FACTORS AFFECTING ORGANIZATIONAL COMMITMENT: STUDY OF ACCOUNTANT'S FIRM OF PAKISTAN

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ABSTRACT: *Organizational commitment has been considered as one of the major consideration in the organizational literature throughout the research era. The overall purpose of the study was to explore the relationship between Job Involvement, Rewards system, Organizational culture and Organizational Commitment in a sample of 200 accountant professionals from Pakistan. Pakistan's largest firm of professional accountants (A.F.Ferguson & Co) was surveyed and standard scales were used to measure these variables. Data was analyzed using correlation and regression analysis. The results indicated that Job involvement, reward system and organizational culture are positively and significantly associated with organizational commitment. Current study has implications for organizations to achieve organizational commitment through involving efficient employees' participation, fair distribution of rewards and by developing strong organizational culture.*

Keywords: Job Involvement, Rewards system, Organizational culture, organizational commitment

.INTRODUCTION:

Throughout the 21st century, researchers have analyzed the phenomena of organizational commitment in order to understand the changing organizational behaviors. According to Brown (2002) to create synergy in corporate world, it is of immense importance for organizations to implement those strategies that enhance organizational commitment [9]. Committed and proficient employees considered as the benchmark for any progressive organization [49].

A number of researchers stipulate organizational commitment as employees' belief and acceptance in order to achieve organization's goals and objectives, and their strong will to maintain relationship with the association [48]. According to pioneers of organizational commitment Meyer and Allen (1997) it evolves around energize participation and lifelong affiliation with the organization and employees are willing to exert something valuable to their organization in order to gain competitive edge in the business circle [41].

The reason for studying organizational commitment in the context of employee behaviours was to check employee's performance effectiveness, and job satisfaction in the workplace [33,57,2,56,6]. Organizational Commitment was considering important factor in achieving organizational goals and objectives. It is anticipated by the researchers that by focusing on job related attitudes, negative job factors like turnover and absenteeism will be reduced to the minimum level and the organizations become

Past research indicates that many factors help to enhance organizational commitment; influential organizational culture, fair reward system weighted more and positive work attitudes. Organizational commitment offers considerable promise in describing the positive behaviours [65][29]. Researcher has taken commitment to study different workplace perspectives. Researchers revealed that commitment had a significant relationship with work outcomes i.e. job involvement, job performance, and job satisfaction [65] [29].

Research objective of the present study is to examine the job involvement, reward system and the affect of organizational culture on organizational commitment in Pakistani context and more specifically examine the work related behaviours of professional accountants in context with the reward system

and organizational culture. Current study has implications for organizations to achieve organizational commitment through involving employees' participation, fair distribution of rewards and by developing strong organizational culture.

Research on Organizational commitment remains important because this variable helps organizations, how to compete in a contemporary work settings regardless of the challenges. I studied some factors that drive organizational commitment. In addition, this research gives ways to future behavioural researchers and practitioners how to increase organizational commitment. Our findings highlighted that job involvement; fair reward system and strong organizational culture give a pathway to retain talented employees to get long-term advantage from them.

Literature Review

Job Involvement

According to Manojlovich, Laschinger, and Heather (2002) research has evident the fact that the significance of job involvement should be understood, it is one of the major component of work related attitudes (Soong, 2000). Positive employee involvement helps organizations to retain their competent work force in order to be productive and prosper (Sonntag & Krueger, 2006). Researchers concluded that employees' productivity and efficiency has greatly influenced by job involvement [58] [69]. Highly involved employees are considered as more valuable to the organization as compare to others employees who are less involved. There was a positive relationship between job involvement and organizational commitment, which is consistent with the previous literature [15,43,44,66].

Denison (1996) define job involvement; a phenomenon gives a sense of ownership to competent employees that resulted in commitment of employees to their work [20]. Past studies revealed that job involvement, is considered as major determinants of Organizational commitment [73]. Recent researchers posited that those employees who had high level of involvement with their work had a strong commitment with the organizations [31,32].

H1: *Job involvement is positively associated with Organizational Commitment.*

Organizational Rewards

According to Broad (2007) Intangible and tangible incentives are helpful in enhancing performance outcomes. With the passage of time, organizations realized the fact that there should be an equitable balance between the Employees' input to the organization and the organization's feedback to the employee. Reward system is an important tool that management can use to track down the employee work related behaviors in desired ways. Research stipulates that balanced reward systems help to attract and retain employees and motivate them to perform to high levels [60,74].

Employee rewards and recognition are positively correlated with the motivation and productivity [73]. A great way to reward employees' effort and behaviours are to give those incentives to encourage them that also contribute to the organizations goals, as a result organizational effectiveness and productivity generates [68].

Researchers concluded that a well-organized reward system will help to motivate and energize employees because it recognizes the contribution significantly and will influence employees' in order to achieve productive consistency, organizational reward strategies need to be aligned with management policies and with organizational strategies[3] [59][54]. In the words of Carraher, Gibson, and Buckley, (2006) evoked the idea that to retain high performer and achiever there should be an effective reward system in the organization and reward should be related to their efficiency and productivity level [17,61].

Researchers of past years concluded that the employees with higher level of commitment are a resultant of higher level of employee expectations [38]. Andrew's (2004) research on organizational commitment witnessed that the productivity and efficiency of employees are depend on rewards and recognition, they receive from their organization. All three dimensions of organizational commitment generally refer to what employees willing to do in accordance with reward and recognition they are honored with [35].

H2: *Rewards systems positively associated with Organizational Commitment.*

Organizational Culture

The most studied and theorised concepts in organisational development are organizational culture. It is complex task to define exist definition of organizational culture (Struwig & Smith, 2002). Employee behaviour depends on many factors; culture of an organization is considered as the most important element that shape employees' behaviour. In this context organizational culture, is known as the underlying values, beliefs, and assumptions that directs employees' behaviour [26,62,63]

Culture is subjective as well as objective phenomena that reflect those meanings and understandings which are typically attributed to situations [12] Fincham & Rhodes, 2004). Sorensen (2002) and Fowler (2002) define organisational culture, as a system of values and norms that help to align employees' attitudes and behaviours for the organisation's prosperity. Baker (2002) stipulates that organizational culture has become more valuable as compare to material assets [7]. Organisational culture is one of the core determinants of every organisation's success as it influences employee work behaviour [53].

Davidson (2004) and Bredenkamp (2002) asserts that assessing and understanding the organizational culture before implementing strategies is very important in order to achieve long-term organisational success because without considerable examination organizational prosperity cannot be guaranteed. Nier (2004) argued that cultural factor is considered as an intangible element but valued as most powerful and persistent that can be a biggest hurdle in order to implement organizational strategies [47]. Researchers were of the view that organisational culture helped in organisational development. In the view of Ojo (2009) it has been predicted that organizational culture affects outcomes as productivity, performance, commitment, self-confidence, and ethical behaviour [13,50,51].

According to Du Toit (2002) there are as many meanings of culture as people using the term, some of these meanings or definitions of culture overlap [21]. The most commonly used definition of culture is that of Schein (1985) which states that culture is "a pattern of basic assumptions – invented, discovered or developed by a group as it learns to cope with its problems of external adaptation and internal integration – that has worked well enough to be considered valid and therefore, to be taught to new members as the correct way to perceive, think and feel in relation to those processes" [63]. This definition highlight the behavioural view of organisational culture as it is attributed to the "beliefs and values" which happen through learning, either directly or indirectly [63]

Our hypothesis is: **H3:** *organizational culture is positively related to Organizational Commitment.*

Organizational Commitment

Organizational commitment can be defined in different ways. According to Allen & Meyer (1991) organizational commitment is a term considered to be a psychological state that connects the employees to the organization. The word "commitment" can be defined as "the strength of an individual's identification with the level of involvement in a particular organization" [57].

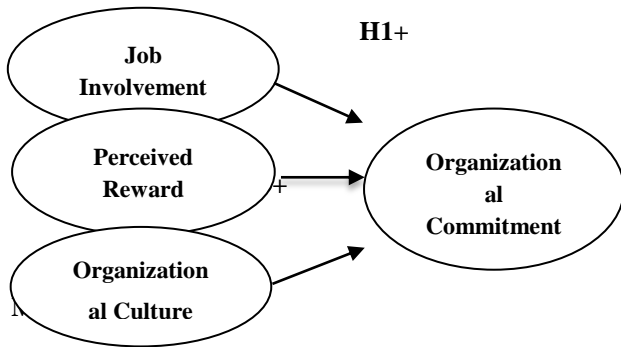
Every organization should follow those strategies that help to optimize and retain talented employees for the long-term [49]. Organizational Commitment has important implications for employees and organizations as a whole. The phenomenon is of great importance to the behavioral scientists because of its influential nature on employee attitudes and behaviors (Rocha, Cardoso, & Tordera 2008).

Meyer and Allen's (2007) pioneer of organizational commitment developed three-component model of commitment *Affective commitment* that is the employee's emotional attachment to, identification with and involvement in the organization, *Continuance commitment* means an awareness of the costs associated with leaving the organization and *Normative commitment* that is a feeling of obligation to continue employment[42]. "Organizational Commitment as the degree to which an employee identifies with the organization and wants to continue actively participating in it" [46]. Commitment within the workplace typically results from the interaction and the relationship that an employee has with an organization [48].

According to Buchanan (1974) commitment is a bond between the employees and the organization [14].

Organizational commitment refers to an employee’s belief that they will remain a valuable asset of the organization and loyalty to the organization [45,24]. According to Floyd and Wooldridge (1994) Engaging employees to work and remain committed to their organizations in accomplishing organizational goals and objectives is one of the most challenging concerns for organizations [22]. Organizational scientists analyzed that organizational commitment define as the strength of an employee’s identification and involvement in an organization [45].

Conceptual Framework:



The respondents included in this study were the employees professional accountant firm AF. Ferguson. Most of them having accountant professional degrees i.e. Chartered Accountant, and ACCA, highly competent and know their work ethics very well.

A total of 210 questioners were distributed out of which only 155 responses were received but after discarding 13 responses, 142 responses were analyzed by convenience sampling technique [27]. This shows a sufficient sample size for analyzing results after discarding responses and our response rate is 67%.

A 45-item survey questionnaire was developed to analyse the research objective and to draw a conclusion. The questionnaire of this study is consisted of four constructs: Job Involvement, Reward system, organizational Culture (Independent Variables) and Organizational Commitment (Dependent Variable). All variables were scored on a five-point Likert type scale ranging from 1 = strongly disagree to 5 = strongly agree.

The Job Involvement measure scores ($\alpha= 0.90$) was measured by Kanungo (1982) scale. A total of 10 items were used sample items include: “To me, my job is only a small part of who I am,” “I am very much involved personally in my job,” “I live, eat, and breathe my job,” and “I have very strong ties with my job that would be very difficult to break.”

Organizational Reward measure scores. ($\alpha= 0.85$) A total of 7 items were used sample items include: “The rewards are distributed rightfully,” “The rewards match my work effort,” and “I am satisfied with the quality/quantity of the rewards” [16].

The Denison Organizational Culture Scale (11 items) was used to gather data for the study. The Survey measures four culture traits, namely, involvement, consistency, adaptability and mission. Cronback alpha of this scale is (0.88) Scale includes: “Employees are expected to meet all deadlines on time,” “People here are held accountable for their actions,” “This Company makes decisions quickly enough,” and “If I need additional training, it is easy to get it”.

Organizational Commitment (Affective, continuance and normative commitment) was measured by using Allen and Meyer’s (1990) scale. Commitment measure scores ($\alpha= 0.88$). Meyer & Allen’s (1997) Organizational Commitment Questionnaire (OCQ) was used to measure organizational commitment [41]. OCB only contained 17 items (6 items for each scale). Sample items include: “This organization deserves my loyalty,” “This department has a great deal of personal meaning for me,” and “I owe a great deal to my organization”.

Demographic Analysis

Age, Gender, level of education, Level of occupation and experience were included in the questionnaire to get the information regarding demographic profile of respondents. Frequency distribution was checked in terms of percentage to demonstrate the demographic profile of respondents. Out of 142 respondents 114(80.3%) were male and 28(19.7%) were females. Demographic factors were used in the analysis of data to check the control variables .One-way ANOVA was run to analyze the demographics statistics for the identification of control variable. For dependent variable organizational commitment, gender (sig=0.00) and experience (sig=0.001) are shows significant scores. Consequently, these two demographic variables are treated as control variable for organizational commitment (OC) as dependent variable.

RESULTS AND DISCUSSIONS

Different statistical tests are run in this study to check and interpret the results. First one is for reliability analysis used to check the reliability of scale, correlation coefficient to examine the association between all variables. The relationship between job involvement (JI), reward system (RS), organizational culture (C) and organizational commitment (OC) has been examined by using correlation and regression analysis. The descriptive statistics shows a score for mean and standard deviations. The mean values for the organizational commitment is (3.79), job involvement (3.76), reward system (3.73) and organizational culture (3.92). The values of standard deviation for the studied variable, shows the deviation of data from the mean. The score of standard deviation for the organizational commitment is (0.51), job involvement (0.73), reward system (0.69) and organizational culture (0.54).

The descriptive statistics and Correlation coefficients of the measures shown in Table

Table1: Correlation Analysis

	MEAN	SD	OC	JI	RS	C
Organizational Commitment (OC)	3.7945	.51481				
Job Involvement (JI)	3.7627	.73200		.850**		
Reward System (RS)	3.7374	.69459		.801**	.844*	
Organizational Culture (C)	3.9238	.54197		.790**	.743*	.725**

** p<.01; reliabilities in parenthesis; N=142.

Table 2: Regression Analysis

Predictor's	β	R ²	ΔR^2
Step 1			
Control Variable		.102	
Step 2			
Job Involvement	.65**	.758	.656**
Step 1			
Control Variable		.102	
Step 2			
Reward System	.67**	.700	.598**
Step 1			
Control Variable		.102	
Step 2			
Organizational Culture	.733**	.645	.54**

N= 142, Researcher used Gender and Experience as control variable p < .05, ** p < .01, *** p < .001

Table 3: Model Summary

Model	R ²	Adj. R ²	F	Df	Significance
1	.758	.753	37.3	1,138	.000
2	.700	.693	27.4	1, 138	.000
3	.803	.638	21.41	1,138	.000

In the first step of regression analysis organizational commitment (OC) was taken as dependent variable and control variables i.e. gender and experience as independent variable. In the second step organizational commitment (OC) was taken as dependent variable and job involvement (JI) as independent variable ($\Delta R^2 = 0.656$, $\beta = .65$, $p < .000$, $R^2 = .758$) this represents that a positive association exists and the value of R square = 0.75 for the job involvement shows that 75% change in organizational commitment is due to job involvement and rest of the change is attributed to the other factors. So, hypothesis *H1* was supported. In the second phase of regression analysis, organizational commitment (OC) was taken as dependent variable and reward system (RS) as independent along with control variables. Results of the analysis show that a positive degree of association ($\Delta R^2 = 0.656$, $\beta = .67$, $p < .000$, $R^2 = .758$) prevails between organizational commitment and reward system in our society. So *H2* was also supported. Next regression analysis was done to check the hypothesis *H3* that strong organizational culture facilitates long term organizational commitment. Regression analysis strongly proved *H3* as well that relationship ($\Delta R^2 = 0.54$, $\beta = .733$, $p < .000$, $R^2 = 0.803$) was found to be strong and positive.

CONCLUSION

In cultures like Pakistan, collectivism, high power distance, social problems, economic instability encapsulated our society. Despite of these facts, the current results indicate that the understanding of the relationship of work values, attitudes and organizational environment with organizational commitment among Pakistani professionals is of immense importance. Past researchers confirmed these findings that there is a significant relationship between organizational commitment and job involvement [10,18,19, 66,69,].

Managerial Implications

The finding of the current study has implications for organizations to achieve organizational commitment to be more productive and prosper in the business world through involving efficient employees' participation, fair distribution of rewards and by developing strong organizational culture. Results of the study may provide managers to deal with turnover, absenteeism, lack of motivation and burnout issues. Managers should develop such a cooperative environment for the employees that enhance organizational commitment in order to gain competitive edge. Researchers also concluded that by improving work values and job involvement will be helpful in order to reduced turnover and absenteeism and build a more progressive organizations [18].

Limitations and Direction for Future Researches

Every research has some limitations which affects research analysis. First and the most important is the response and interests of the respondents. Respondents were unable to complete the questionnaire which decreased the response rate. So, to deal with this limitation, in future sample size should be increases. Different geographic locations of Pakistan should be collected in order to get more valid results. Current study was cross-sectional therefore causal relationship was theorized but will be difficult to empirically proved. Future researchers should try to use more complex measures of the variables. A more in-depth measure of all the variables could alter the results.

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