

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

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ABSTRACT

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The present work aims to emphasize the impact of extrinsic job satisfaction factors on the organizational commitment of accounting professionals in Tunisia. Our methodology is applied to 140 accounting professionals. The results show that the extrinsic factors of job satisfaction, such as the company policy, relationship with peers, relationship with supervisor, and working conditions, have a positive and significant effect on organizational commitment. However, the salary and job safety have a positive and significant effect on continuance commitment, but they do not have insignificant effect on the affective and normative commitments.

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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 conclusion of our research.

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), 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 (Bernerth & 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 & Stewart, 2007).

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Meyer et al. (2002) found that organizational commitment is correlated positively with extrinsic satisfaction. Mohamed et al. (2012), in an empirical study on the banking industry, explored the relationship between organizational commitment, trust and job satisfaction using data on a sample of 101 employees from two private banking organizations in Tiruchirappalli District. Their results showed that extrinsic satisfaction was positively related to organizational commitment. In another study, Lumley et al. (2011) studied job satisfaction and organizational commitment in an information technology (IT) environment on a sample of 86 South African employees and found that organizational commitment was correlated with job satisfaction. Malik et al. (2010) investigated the connection between satisfaction and organizational commitment in Pakistan on a sample of 650 teachers. The results showed that extrinsic satisfaction had a positive and significant effect on organizational commitment. Akanbi and Itiola (2013) explored the relationship between job satisfaction and organizational commitment on a sample of 330 employees of federal medical centre in Nigeria. The results indicated that there was a significant association between job satisfaction and organizational commitment. Gebremichael and Rao (2013) investigated the rapport between job satisfaction and organizational commitment of academic and supportive staff at wolaita sodo university in Ethiopia. The information was gathered through a self-administered questionnaire from a sample of 87 academic staff and 45 support staff. The results indicated that there was a weak, but significant and positive relationship between job satisfaction and organizational commitment for both academic and support staff. Suma and Lesha (2013) explored the relationship between job satisfaction and organizational commitment in the public sector in Albania. Their findings showed a significant positive correlation between the two variables. In the same vein, Sejjaaka and Kaawaase (2014) conducted a study on 277 accountants working in the public and private sectors. Their results showed that job satisfaction was the best predictor of organizational commitment. Moreover, using a sample of 256 employees of information and communications technology-small and medium-sized enterprises, Valaei and Rezaei (2016) explored the relationship between job satisfaction and organizational commitment and demonstrated that the extrinsic satisfaction has a positive relationship with organizational commitment. To identify the nexus of employees' commitment, job satisfaction and job performance, Qureshi et al. (2019) used a sample of 300 managerial-level employees of the fast-moving consumer goods (FMCG) industry in Pakistan. Their results proved that organizational commitment had a positive impact on job satisfaction. Moreover, using a sample composed of 501 nurses working in a public university hospital, DurukanKöse and Köse (2017) explored the effect of job satisfaction on organizational commitment of healthcare personnel in Turkey and found that extrinsic satisfaction (pay, promotion, supervision or working conditions) had a positive effect on organizational commitment. Similarly, Tosun and Ulusoy (2017) used a sample of 735 doctors and nurses working at a university hospital in Turkey and found that extrinsic satisfaction affects organizational commitment. In the same vein, Ali and Bashir (2018), through 150 questionnaires distributed to teachers (respondents) working in different departments of leeds and lahore University, found that there was a positive and significant relationship between job satisfaction and organizational commitment of private sector teachers. From the above, we present the hypothesis as follow:

Hypothesis 1. Job satisfaction has a positive and significant effect on the organizational commitment of accounting professionals.

Herzberg et al. (1959) developed the two-factor theory of job satisfaction, assuming that satisfaction and dissatisfaction are two separate and sometimes even unrelated concepts. Intrinsic factors, which are inbuilt in the attributes and understanding of the job, called "motivators", include achievement, recognition, advancement or promotion, the work itself, and responsibility. However, extrinsic factors, called hygiene factors, include the company policy, work security, relationship with the supervisor, salary, and relationship with peers, factors in personal life, status, and working conditions. Indeed, this work relied on the study of Hong and Waheed (2011), which is based on six factors of extrinsic job satisfaction, namely company policy, work security, relationship with the supervisor, salary, relationship with peers, and working conditions. Therefore, we present the following sub-hypotheses (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.

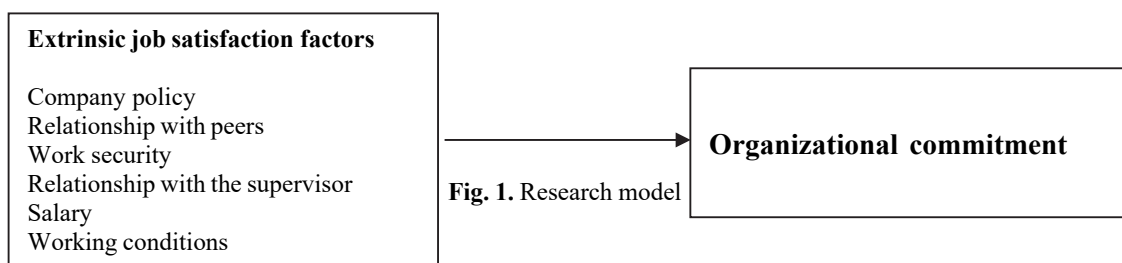


Fig. 1. Research model

3. Research methodology

Method of data collection

Data collection was administered through a questionnaire addressed to 145 professionals working in accounting firms 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 job satisfaction factors	Company policy: (3 items) Relationship with peers (3 items) Work security (3 items) Relationship with supervisor: (3 items) Salary (2 items) Working conditions: (3 items)	Hong and Waheed (2011)
Organizational commitment	Organizational commitment (18) items	Meyer and Allen (1997)

Data analysis methods

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.

4.1 Pearson correlation between the extrinsic job satisfaction factors and organizational commitment

H_{1.1}: Company policy positively and significantly affects organizational commitment.

Table 2
Pearson correlation between company policy 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
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.

H_{1.2}: Relationship with peers is positively and significantly 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		Normative Commitment		Continuance Commitment	
	Pearson Corr Coeff	P-value	Pearson Corr Coeff	P-value	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 commitment.

H_{1.3}: Work security is positively and significantly 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.

H_{1.4}: The relationship with the supervisor is positively and significantly 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.

H_{1.5}: Salary is positively and significantly linked to organizational commitment

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	0.662874***	0.00001

Table 6 shows the absence of a significant relationship between salary and affective and normative commitments.

H_{1.6}: 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 there is a significant relationship between working conditions and organizational commitment.

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

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 ($R^2 = 65.3\%$, p-value = 0.002). 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:

$$\text{Affective commitment} = -0.7872 + 0.5339 * \text{Company policy} + 0.2977 * \text{Relationship with peers} + 0.1374 * \text{Relationship with the supervisor} + 0.1701 * \text{Working conditions} + \varepsilon$$

Table 8

Coefficients of the final model (affective commitment)

Final Model	Regression Coefficients	Standardized Coefficients	Probability
Constant	- 0.78727		0.108
Company Policy	0.2144	0.5339	0.000
Relationship with peers	0.1475	0.29778	0.000
Relationship with the supervisor	0.0784	0.13747	0.033
Working conditions	0.1595	0.17012	0.012
Coefficient of determination (R^2)	0.6532		0.002

p<0.01; p<0.05; p<0.1

$\beta_0 = -0.7872$ is the degree of affective commitment if the model variables are set at zero. β for company policy = 0.5339 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. β for relationship with peers = 0.2977, 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. β for relationship with the supervisor = 0.1374, which represents the effect of the positive relationship between the supervisor and affective commitment. Therefore, affective commitment rises in significantly following a good relationship with the supervisor. Finally, β for Working conditions= 0.1701 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.

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 ($p = 0.011 < 0.05$). Thus, our linear regression model is written as follows:

$$\text{Normative commitment} = 0.3284 + 0.6681 * \text{Company policy} + 0.2995 * \text{Relationship with peers} + 0.6478 * \text{Relationship with the supervisor} + 0.1845 * \text{Working conditions} + \varepsilon$$

β 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. β 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. Then, normative commitment increases proportionally following an increase in working conditions. β 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. β for working conditions =0.1845 indicates the linear effect of working conditions on normative commitment with a positive and significant sign.

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
Relationship with peers	0.2317	0.2995	0.077
Relationship with the supervisor	0.5227	0.6478	0.000
Working conditions	0.1879	0.18452	0.092
Coefficient of determination (R^2)	0.5562		0.011

$p < 0.01$; $p < 0.05$; $p < 0.1$

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:

$$\text{Continuance commitment} = -0.6288 + 0.0884 * \text{Company policy} + 0.2114 * \text{Relationship with peers} + 0.3992 * \text{Work security} + 0.0777 * \text{Relationship with the supervisor} + 0.4136 * \text{Working conditions} + 0.1332 * \text{Salary} + \varepsilon$$

β for company policy = 0.0884: The linear effect of the company policy on continuance commitment has a positive sign. Then, continuance commitment increases proportionally following an increase in company policy. β for relationship with peers = 0.2114: 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. β for Work security = 0.3992: The linear effect of work security on continuance commitment has a positive and significant sign. β for relationship with the supervisor = 0.0777: 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. β for working conditions = 0.4136: The sign of the parameter is positive; continuance commitment rises significantly following an increase in working conditions. β for salary = 0.1332: The effect of the salary on continuance commitment has a positive and significant sign. Therefore, continuance commitment is the consequence of a good salary.

Table 10

Coefficients of the final model (Continuance commitment)

Final Model	Regression Coefficients	Standardized Coefficients	Probability
Constant	-0.628841		0.044
Company Policy	0.392247	0.088478	0.089
Relationship with peers	0.43318	0.211455	0.0012
Work security	0.17741	0.399255	0.000
Relationship with the supervisor	0.21447	0.077741	0.068
Working conditions	0.41118	0.41362	0.000
Salary	0.29912	0.13325	0.088
Coefficient of determination (R^2)	0.8814		0.000

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. However, the salary and job safety have a positive and significant effect on continuance commitment, but they do not have insignificant effect on the affective and normative commitments. Hypotheses H1.1, H1.2, H1.4 and H1.6, dealing with company policy, the relationship with peers, the relationship with the supervisor, and working conditions are confirmed. However, hypothesis H1.3 and H1.5 are partially validated. Indeed, it should be said that the ongoing commitment is strongly felt by professional accountants given their compensation and the fact that they work in a protective and secure environment with good rewards. Furthermore, salary and security do not affect the affective commitment of professional accountants, which requires an extreme affiliation and identification of the workplace. On the other hand, this suggests that both of the already mentioned factors do not affect the normative commitment because this type of commitment has led to the accession of professional accountants to the values, norms, the operating rules and the development of the firm. Moreover, professional accountants find it normal to work in good conditions while earning a good salary as long as they are in a protective professional environment.

5. Conclusion

The present work aimed to investigate the impact of extrinsic satisfaction factors on organizational commitment. The results showed that extrinsic satisfaction factors, namely company policy, relationship with peers, relationship with supervisor and working conditions have a positive and significant effect on organizational commitment, excepting salary and work security, which have a positive and significant effect on continuance commitment, but insignificant effect on affective and normative commitments. Furthermore, this research has two limitations: The first limit is related to the reduced sample size and the second concerns the results obtained that are contextual and cannot be generalized given the specificity of the Tunisian context. In short, new research lines can be traced by extending our study, comparing our results with those of similar works in other contexts and limiting the analysis to a particular category of accounting professionals.

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