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Article abstract

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Organizational Commitment: Testing Two Theories

J.H. Amernic
and
N. Aranya

A study of organizational commitment of professional accountants who have the chartered accountancy designation, in various occupational settings in Canada, with reference to two alternative theories of organizational commitment.

In the organizational, vocational and industrial relations literature, the concept of organizational commitment of employees has recently received increased attention. Several reasons account for this heightened interest in organizational commitment: (1) highly committed employees may perform better than less committed ones (Jauch, Glueck and Osborn, 1978; Mowday, Porter and Dubin 1974 (2) such commitment is often a better predictor of turnover than is job satisfaction (Porter, Mowday and Boulian, 1974), and (3) organizational commitment may be used as an indicator of the effectiveness of an organization (Schein, 1970; Steers, 1975). It should be noted, though, that in certain cases organizational commitment may be undesirable (Salancik, 1977; Steers, 1977; and Dalton and Todor, 1979).

Organizational commitment may be defined as the relative strength of an individual's identification with, and involvement in, a particular organization (Steers, 1977). According to Salancik (1977), an individual will tend to adhere to the norms and conform to the values and expectations of those to whom he is committed. Based on Porter, Mowday and Boulian (1974), three dimensions of organizational commitment may be distinguished: (a) a strong belief in, and acceptance of, the organization's goals and

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values; (b) a willingness to exert considerable effort on behalf of the organization; and (c) a definite desire to maintain membership in the organization.

As pointed out by Baba and Jamal (1979), empirical studies dealing with organizational committment are relatively rare, do not focus on the predictors of organizational committment, and are mainly American. The objectives of the present study are to (a) examine the explanatory (predictive) potential of two alternative theories of organizational committment, (b) among members of one vocational group (c) employed in various occupational settings in Canada.

The vocational group employed in this research is professional accounting — specifically, professional accountants who have the CA (chartered accountant) designation. CA's are members of an established profession having statutory recognition, a code of ethics and high educational and entrance standards. Currently, the approximately 33,000 members of this profession serve in a variety of roles with about 45% being in "public practice" as sole-practitioners, partners, or employees (ie. offering consulting services to clients and acting as independent auditors of companies' financial statements issued to the public and others), and the remaining 55% being employed in industry and government. Because of CA's numbers and the sensitive functions they perform in society, it is of intrinsic interest to examine factors affecting their organizational committment, within the overall objective of examining two alternative theories of organizational committment.

The model examined in the present study as well as the theoretical background and hypotheses are developed in Section II. Section III outlines the method of research and Section IV presents the results. Section V contains the conclusions.

THE MODEL

Two major theoretical approaches have been employed in the literature on organizational committment: (a) the exchange approach, and (b) the investment approach.

According to the exchange theory, the individual's organizational commitment depends on his or her perceived balance of reward utilities over input utilities (March and Simon, 1958; Homans, 1958; Gouldner, 1960). This approach emphasizes the current exchange relation between individuals and organizations. The more favorable the exchange from the participant's

viewpoint, the greater his or her commitment to the organization (Hrebiniak and Alutto, 1972).

The investment approach centers on the time element; the longer a person has been with an organization, the more that person wants to stay (Salancik, 1977). According to Sheldon (1971), "investments" refer to participation in an organization to the extent that possible participation in another organization is decreased. This is mainly affected by the accumulation of various credits such as tenure and pension benefits (Becker, 1960) or social involvements, that is the interaction and identification with other members of the organization (Sheldon, 1971). It is assumed by the investment approach that investments will produce commitments to the organization, regardless of other features of the relationship of the person to the organization (Sheldon, 1971).

In this paper, the investment approach and the exchange approach are examined simultaneously as factors of organizational commitment (Figure 1).

TABLE 1

Respondents and Actual Distribution of CAs by Job Framework

	Respondents		*Actual Distribution of CA Population**
	%		%
Partners (or sole practitioners)	29		28
Employee of CA firms	22		21
Employees in the public sector	12		11
Employees in the manufacturing sector	13		
Employees in financial institutions	4	30	33
Employees in retail organizations	13		
Other	7		7
	100		100

*Source: Derived from information in CICA, *1977-1978 Annual Report and Financial Statements.*

Job satisfaction is taken as a main exchange variable. In addition, because this study examines professionals, other exchange factors which have been included are professional commitment and professional-

organizational conflict. Three variables are taken to measure individual perceptions of the amount of their investment in the organization: age, length of service, and the likelihood of finding a suitable position in some other organization. Occupational setting and organizational level are introduced in the model as moderators. The theoretical background for these antecedents of organizational commitment is presented below.

Job Satisfaction

According to March and Simon (1958), an employee's perception of the desirability of leaving the organization is directly a function of the level of satisfaction with the work role. Lee (1968) and Hrebiniak and Alutto (1972) show that dissatisfaction with factors such as organizational reward policies or rates of organizational advancement could result in a weaker commitment to the employing organization. More specifically, commitment would be influenced by job challenge (Buchanan, 1974; Hall and Schneider, 1972), opportunities for social interaction (Sheldon, 1971), and the amount of feedback provided on the job (Porter and Steers, 1973). Thus, CAs who are satisfied with their jobs are expected to be more committed to their organizations than those who are less satisfied. Since job satisfaction is concerned with the *current* balance of reward and input utilities, it is viewed in this research as being more of an exchange than investment variable.

PROFESSIONAL COMMITMENT

In a manner similar to the measurement of organizational commitment, one's professional commitment may be measured by the relative strength of individuals' identification with and involvement in, their professions. Traditional analysis of professional employees in organizations have stressed the conflicting nature and demands of professional and organization commitments (Gouldner, 1957; Argyris, 1957; Ben-David, 1958). According to this analysis, a basic incompatibility between professionals and organizations is related to divergent authority patterns. The professional tends to respond to authority based on expertise, while the organization relies upon the authority of hierarchy. Nevertheless, recent studies have considerably modified earlier approaches and indicate that individuals may be high on both organizational and professional commitments, low on both or high on one or the other (Blau and Scott, 1962; Friedlander, 1971; Berger and Grimes, 1973; Flango and Brunbaugh, 1974; Jauch, Glueck and Osborn 1978). Other studies have also found congruence between various values of professionalism and bureaucratism (Hall, 1968).

Studies of the organizational and professional commitments of accountants are rare. In examining related variables, Hastings and Hinings' (1970) study of Chartered Accountants in Britain found congruence between CAs' values of "quantification" and "rationality" and similar values held by people occupying different positions in industry. This result is in accordance with the hypothesized functionality of these values. Keeping in mind Kornhauser's (1962) contention that professions vary in their degree of compatibility with bureaucracies, one may infer from Hastings and Hinings' study that, at least with respect to accountants, the compatibility is relatively high. Because of this compatibility, and because the work of CAs in organizations is generally linked to professional content, it is expected that their professional commitment contributes positively to their organizational commitment. As Ritzer and Trice (1969) put it, members may be tied to an organization through their commitment to an occupation, since the organization provides the opportunity to pursue an occupation.

Organizational-Professional Conflict

It is possible that organizations vary in their compatibility with a given profession (Litwak, 1961; Blau, 1968); they may differ in the degree to which they allow professionals the opportunity to act in accordance with professional judgement. Furthermore, Box and Cotgrove (1966) show that the individual values of a given profession can vary from one instance to another in their degree of compatibility with particular roles in a bureaucracy. Scott (1966) identified specific types of role conflict, such as professional's rejection of bureaucratic standards and resistance to bureaucratic supervision.

Situations in which accounting and auditing principles are used in a manner different from that implied by the best professional judgement may be tolerable and even favored to various extents in some organizations. Conflict between the accountant and the hierarchical authority may be inevitable in such cases. The existence of role tension may increase the attractiveness of extraorganizational alternatives and, consequently, decrease commitment to the employing organization (Alutto, 1969). Sorensen and Sorensen's (1974) study of 264 certified public accountants in large public accounting firms in the United States showed that when professionals work in a professional-bureaucratic organization, conflict and deprivation result in job dissatisfaction and job migration. Accordingly in this study it is expected that the less the professional-organizational conflict, the higher the correlation between professional commitment and organizational commitment.

Age

One of the major components of commitment in Becker's (1960) investment theory is prior actions of persons staking something of value in their employing organizations. Accordingly, Ritzer and Trice (1969) suggested that age would be the best single indicator of the number of such prior actions an individual takes. In addition, there are in our society, according to Becker (1960), "generalized cultural expectations" which constrain activity; society expects older people to be more committed to their organizations. Of course lack of viable alternatives is a further constraint on the older worker (Caplow and McGee, 1958; March and Simon, 1958). Thus, Buchanan (1974) found that older managers in major federal agencies and corporations were more committed to their organizations than were younger managers. Sheldon (1971) concluded that scientists who had been in private research laboratories for more than ten years were more committed to the organization than those who had been in the organization less than ten years. Also the younger employees, in Hrebiniak and Alutto's (1972) study, were less willing to stay in the organization than the older ones. Thus, whether the older persons have been with the organization for many years or are new in the organization, age binds them more tightly to the organization.

Nevertheless, Ritzer and Trice (1969) reported a weak and insignificant correlation between age and organizational commitment. There is, however, some indication that the insensitivity of the measure of commitment employed in their study could have contributed to the lack of significance (Alutto, Hrebiniak and Alonso, 1970). In another study, Stevens, Beyer and Trice (1978) found that age was positively related with organizational commitment of managers in federal government organizations, but is was insignificant in the regression analysis. This result may possibly be explained by the easier transferability of workers in the federal service as compared to private service. Steers (1977) found that age was significantly related to commitment in a sample of hospital employees, but it was not significant in a sample of scientists and engineers employed by a major independent research laboratory.

In view of the variations in the findings of the studies presented above, it is of interest to examine whether age has an effect on the organizational commitment of CAs.

Length of Service

Length of service in the organization, or seniority, should be positively related to the growth of investment in the organization. It suggests ac-

cumulation of organizational resources and the development of organizational career. At the same time, it usually binds one to the organization by pension or profit-sharing plans.

In accordance with these expectations, Grunsky (1966) and Hrebiniak and Alutto (1972) found that organizational commitment increased with years spent in the organization. In Stevens, Beyer and Trice's (1978) study, years in the organization emerged as the best positive predictor of organizational commitment, Caplow and McGee (1958) indicated that interorganizational mobility decreases with seniority. Sheldon (1971), however, showed that the investment mechanism alone is insufficient to produce organizational commitment among men with medium lengths of service.

It is, therefore, of interest to examine here whether the length of service has an effect on CAs' organizational commitment.

Likelihood of Findings a Suitable Position in Some other Organization

The individual's perception about the likelihood of finding a suitable job elsewhere has not been empirically examined as a factor of organizational commitment in previous studies. Salancik (1977) argued that potential mobility is a key variable in interpreting the results of some recent studies on organizational commitment. For example, the study of Hall and Nougaim (1968) showed that successful managers who were satisfied with their personal esteem were more committed to their work. However, they found that less successful managers also became more committed to their work. According to Salancik (1977) such a phenomenon can be explained by the severe dampening of the mobility of managers who fail in their tasks. These failures make their investment in the organization more valuable to them. Also, Stevens, Beyer and Trice (1978) who obtained a low R^2 for factors of organizational commitment of managers, recommended examining in further research, the effect of current conditions in the job market. The present study hypothesizes that a high likelihood of finding a suitable position elsewhere correlates negatively with organizational commitment of CAs.

Occupational Setting and Organizational Level

Studies on organizational commitment which test hypotheses or models in various occupational settings of the same profession are rare. In relation to accountants, sole practitioners and partners in CA firms seem to have more at stake than CAs employed in government and industry.

Therefore, it is expected that they would score higher on organizational commitment than do the other CAs.

In examining the effect of organizational level, Sheldon (1971) argued that the very great incentives another organization would have to provide professionals who occupy high positions reduce the probability of their being considered for a position elsewhere. Also, a high position is a reward from the organization and indicates the work of the professional is being recognized. These should enhance the professional's identification with the organization. In addition, Sheldon pointed out that higher positions are supervisory positions which over an extended period of time may lead to some loss of professional competence and so limit alternatives. The empirical evidence supported Sheldon's (1971) expectations.

With respect to accountants, the relevance of the organizational level was examined by Sorensen and Sorensen (1974) in their study of professional-organizational orientations. They raised the question of whether professional accountants occupying different organizational positions (such as partners and staff accountants) differ in their ideals and perceptions of professional and bureaucratic orientations within the organization. Their study showed an increase in organizational orientations and a decrease in professional orientations from lower to higher positions --junior through partners. It should be noted, however, that organizational orientation according to Sorensen and Sorensen refers to belief in, and acceptance of, organization's goals and values, whereas organizational commitment as defined here is more comprehensive and also includes (a) a willingness to exert an effort on behalf of the organization, and (b) a definite decision to maintain membership in it.

Based on the studies of Sorensen and Sorensen (1974) and Sheldon (1971), it is hypothesized here that partners (and sole practitioners) score higher on organizational commitment than do employees in CA firms.

Hypotheses

The following hypotheses are examined in this study.

H_1: Occupational setting is a significant factor of organizational commitment indicating the following pattern:

Sole practitioners and partners in CA firms score higher with respect to organizational commitment than do CAs in government and industry.

H_2: Organizational level is a significant factor of organizational commitment indicating the following pattern:

Sole practitioners and partners in CA firms score higher with respect to organizational commitment than do employees in CA firms.

H_3: The factors indicated below are in positive relationship with organizational commitment:
a) Job Satisfaction
b) Professional Commitment

H_4: There is no relationship between organizational commitment and the following factors:
a) Age
b) Length of service in the organization.

H_5: The factors indicated below are in negative relationship with organizational commitment:
a) Organizational-professional conflict
b) Likelihood of finding a suitable position in some other organization.

METHOD

Subjects

A pretest of 100 chartered accountants from Ontario, Canada, yielded a 48 percent response rate. The subsequent main sample included 2,590 CAs selected randomly from all over Canada -- 10 per cent of the English-speaking CAs -- with a usable response rate of 46.6 percent (1206 CAs). The distribution of the sample respondents by job framework corresponds very closely with the actual job framework distribution of the total population of CAs (Table 1).

Instruments

The subjects were sent a questionnaire which, after minor modifications based on the pretest, included the following parts: (a) background questions; (b) measures of job satisfaction; (c) scales of organizational and professional commitments; (d) J. Holland's personality test (not used in this paper); and (e) social desirability index.

Each of the organizational and professional commitment measures was based on a 15-item questionnaire. The organizational commitment scale was adopted (by permission) from Porter *et al.* (1974), and was designed to measure the extent to which subjects feel committed to their organization.

All items represent statements to which the subject responds on a 7-point Likert-type scale, ranging from "strongly disagree" to "strongly agree". Example: "I am willing to put in a great deal of effort beyond that normally expected in order to help this organization be successful." Included in this instrument were items pertaining to the subject's belief in, and acceptance of, the organization's goals and values; willingness to exert a great deal of effort to achieve organizational goals; and desire to maintain membership in the organization. The wording of six items was reversed in an attempt to reduce response set bias. A measure of overall commitment for each respondent was derived by taking the mean score across all items. The internal consistency of the instrument in this study as measured by coefficient alpha (Cronbach, 1961) was 0.91. By replacing the word "organization" with "profession" the same 15-item questionnaire was used to measure professional commitment, with coefficient alpha = 0.87.

The measure of job satisfaction was based on the "how much is there now" approach. This measure has been previously used in other studies (Alderfer, 1969; Wanous and Lawler, 1972). Porter's (1961) Need Satisfaction Questionnaire was included in the larger questionnaire subjects received. The questionnaire consisted of 12 work characteristics (of the original 13 appearing in Porter's instrument) which fall into the areas of security, social, esteem, autonomy and self-actualization. Because of the high intercorrelations between these categories, only one scale was used here which relates to job scope and consists of 9 items in the areas of esteem, autonomy and self-actualization. Example: "The authority connected with my position: How much is there now?" The response range was from minimum (1) to maximum (7). The reliability coefficient alpha for this cale was 0.91.

In addition, one item, which relates to the amount of pay was examined as a separate factor: "The pay connected with my position: How much is there now?" The response range was minimum (1) to maximum (7).

The organizational-professional conflict was measured by requesting the respondent to indicate the degree of his/her agreement or disagreement with the following statement: "In your organization, there is a conflict between the work standards and procedures of the organization and your own ability to act according to your professional judgement." The range of response was from (1) "strongly disagree" to (7) "strongly agree".

The range of response for length of service in the organization was: (1) up to 3 months, (2) 4-6 months, (3) 7-11 months, (4) 1-2 years, (5) 2-4 years, (6) 4 years or more. The likelihood of finding a suitable job elsewhere was measured according to the following question: "Given your age, education, occupation and general economic condition in Canada, what do you feel

your chance is of finding a suitable position in some other organization?" The range of response was from (1) "highly unlikely" to (7) "highly likely".

The social desirability index (Crowne and Marlowe, 1964) was used as an external measure to establish the degree of validity of various constructs employed. The index included 33 items on which subjects might not express their true attitudes, but rather the acceptable norms in the society. Example: "Before voting I thoroughly investigate the qualifications of all the candidates." The possible responses were "true" or "false"; 15 items were reversed to reduce responses set bias.

The social desirability index was correlated with all the variables and scales employed in this study, and the coefficients were generally low. For organizational commitment, Pearson's r = .12; job scope, r = .12; professional commitment, r = .18; organizational-professional conflict, r = -.19; and for all the other variables the coefficient is between .01 and .09. It is, therefore, concluded that the various scales and variables employed in this study are not measuring social desirability, but may be capturing the true attitude of the subjects.

Data Analysis

The statistical techniques employed to test the hypotheses were One-way ANOVA, including Least Significant Difference Procedure, for hypotheses 1 and 2; standard regression for hypothesis 3, 4, and 5.

Hypotheses 1 and 2 were also tested simultaneously with hypotheses 3, 4 and 5 by standard regression. For this purpose four dummy variables were created, pertaining to each of the following groups of CAs: (1) partners and sole practitioners, (2) employees in CA firms, (3) employees in government and public institutions, (4) employees in industry (manufacturing firms, financial institutions, retail organizations and "others"). However, one of them — employees in industry — was not included in the regression equation, because these dummy variables are mutually exclusive and the inclusion of all of them would have rendered the equation unsolvable.

RESULTS

The results fully support hypotheses 1, 2, 4, and extend only partial support to hypotheses 3 and 5 (Tables 2, 3, 4, and 5).

TABLE 2

Factors of Organizational Commitment by Occupational Setting and Organizational Level

		Total (N = 1202)		*Partners and Sole Practioners (N = 346)*		*Employees in CA Firms (N = 263)*		*CAs in Government and Public Institutes (N = 145)*		*CAs in Industry (N = 451)*	
*Variables**		*M*	*S.D.*	*M*	*S.D.*	*M*	*S.D.*	*M*	*S.D.*	*S.D.*	*M*
Organizational Commitment	(1-7)	5.29	1.21	5.94	.88	4.87	1.17	4.81	1.00	5.18	1.31
Factors:											
Job Scope	(1-7)	5.09	1.17	5.67	.91	4.67	1.02	4.73	1.15	5.04	1.24
Pay		4.84	1.32	5.17	1.29	4.41	1.21	4.74	1.40	4.86	1.30
Professional Commitment	(1-7)	5.26	.97	5.53	.90	5.35	.83	5.07	1.03	5.06	1.02
Organizational-Professional Conflict	(1-7)	2.43	1.67	2.05	1.18	2.63	1.70	2.65	1.70	2.53	1.69
Age		37.99	10.50	39.95	9.96	30.19	6.42	43.25	9.81	39.32	10.73
Length of Service	(1-6)	5.06	1.41	5.27	1.31	5.14	1.29	5.24	1.39	4.80	1.52
Likelihood of Finding Job Elsewhere	(1-7)	5.70	1.65	5.51	1.82	6.24	1.14	5.11	1.85	5.71	1.61

*The response range is indicated in parenthesis for each variable.

TABLE 3

Correlation Coefficients of CAs' Organizational Commitment with Factors of Commitment by Occupational Setting and Organizational Level

Factors	*Total (n = 1206)*	*Partners & Sole Practitioners (n = 346)*	*Employees In CA Firms (n = 263)*	*CAs in Government & Public Institutes (n = 145)*	*CAs in Industry (n = 451)*
Job Scope	.65**	.64**	.63**	.62**	.57**
Professional Commitment	.29**	.44**	.48**	-.04	.16**
Organizational-Professional Conflict	-.38**	-.30**	-.38**	-.31**	-.39**
Pay	.31**	.16**	.31**	.27**	.31**
Age	.06*	-.10*	.07	.00	.03**
Length of Service	.04	-.12*	.08	-.08**	.11*
Likelihood of Finding Job Elsewhere	.11**	.22**	.12*	.06**	.14**

*Significant at .05
**Significant at .01

TABLE 4

Results of Multiple Regression for Antecedent Variables on CAs' Organizational Commitment

Independent Variables	*Beta*	*F*
Job Scope	.51	357.60**
Organization-Professional Conflict	-.15	39.48**
Partners & Sole Practitioners #	.11	20.54**
Professional Commitment	.10	18.33**
Employees — Government #	-.05	5.00*
Employees — CA firms #	-.05	3.78*
Pay	.02	.60
Opportunities Elsewhere	.01	.32
Length of Service	.01	.16
Age # #	—	—

N = 1206, R = .69, R^2 = .47
*Significant at .05 level.
**Significant at .01 level.
Reference group: CAs in industry.
Not in the equation.

TABLE 5

Results of Multiple Regression for Antecedent Variables on Organizational Commitment of Specific Groups of CAs

Independent Variable	*Partners & Sole Practitioners*		*Employees in CA firms*		*CAs in Government & Public Institutes*		*CAs in Industry*	
	Beta	*F*	*Beta*	*F*	*Beta*	*F*	*Beta*	*F*
Job Scope	.58	147.56**	.49	81.97**	.63	58.98**	.44	95.48**
Organizational-Professional Conflict	-.13	10.38**	-.10	4.04*	-.04	.36	-.19	20.56**
Professional Commitment	.25	31.99*	.28	34.25**	-.13	3.46	.04	1.31
Pay	-.14	9.76**	.02	.23	.02	.08	.09	4.53*
Opportunities Elsewhere	-.05	1.02	.01	.03	-.03	.18	.07	2.48
Length of Service #	-.01	.07	.03	.39	—	—	.02	.24
Age	-.02	.18	-.01	.06	-.10	2.00	.05	1.31
	N = 346, R = .70, R^2 = .49		N = 263, R = .71, R^2 = .50		N = 145, R = .64, R^2 = .41		N = 451, R = .61, R^2 = .38	

*Significant at .05 level.
**Significant at .01 level.
Not in the equation for CAs in Government and Public Institutes.

Hypotheses 1 and 2

Occupational setting as well as organizational level were found to be significant factors of organizational commitment, according to the One-way ANOVA, F was 59.17, significant at the .01 level. The various groups scored in the following order: partners and sole practitioners showed the highest level of organizational commitment (n = 346, M = 5.94, S.D. = .88); second were CA's in industry (n = 451, M = 5.18, S.D. = 1.31); third were employees in firms (n = 263, M = 4.87, S.D. = 1.17). CA's in government (n = 145, M = 4.81, S.D. = 1.00), as well as employees in CA firms were classified in one subset (No. 1); a second subset was assigned to CA's in industry, and the highest subset included partners and sole practitioners. The multivariate analysis (Table 4) agrees with these one-way results.

Hypothesis 3

Job Satisfaction. Satisfaction with job scope was found the most powerful predictor of organization commitment for all groups (Table 5). For CAs in government and public institutes, beta was the highest (β = .63) and the weakest (β = .44) for CAs in industry. For employees in CA firms this factor had a (β = .49), whereas for partners and sole practitioners β = .58. For the total sample, β = .51 (Table 4).

Based on the statistical means on this scale (see Table 2), partners and sole practitioners were the most satisfied with their job scope (M = 5.67, S.D. = 91). Second were CA's in industry (M = 5.04, S.D. = 1.24). Third were CA's in government and public institutes (M = 4.73, S.D. = 1.15), and last, employees in CA firms (M = 1.67, S.D. = 1.02). The statistical means of the amount of pay exhibited a similar pattern, but the absolute levels were lower than those of satisfaction with job scope. They were also lower than might be expected given that professional accounting is generally perceived as financially attractive.

Amount of pay is considered to be one of the causal factors for the substantial increase in aspirants to the profession in recent years. However, the low level of satisfaction with pay does not necessarily mean that the actual amount of pay is low, but possibly the satisfaction with that amount is low.

In the regression analysis (Tables 4 and 5), pay was found to be an insignificant factor of organizational commitment for the total sample as well as for employees in CA firms and for CAs in government and public institutes. Pay was found a positive predictor of organizational commitment for CAs in industry (β = .09, F = 4.53) and negative for partners and sole

practitioners (β = -.14, F= 9.76). This last result is interesting and may be related to the fact that the work of partners and sole practitioners, unlike of CAs in industry, involves various clients from outside the organization. The increase in income, or in satisfaction with income, of partners and sole practitioners may be associated with those who are highly regarded as professionals outside their organizations. Therefore, such an increase in income results in a decrease in their organizational commitment. In industry CAs have only one client, that is, their employing organization. The increase in the amount of pay may be highly related to their ability to contribute to the success of their specific employing organization. This may explain the positive relationship of an increase in income with their organizational commitment.

Professional commitment. Professional commitment was found to be a significant positive predictor of organizational commitment with respect to the total sample (β = .10, F = 18.33, Table 4). The betas for partners and sole practitioners and for employees in CA firms were higher (β = .25 and β = .28, respectively, Table 5). For CAs in industry β = .04 (F = 1.31) and for CAs in government and public institutes β = -.13 (F = 3.46).

CAs in public practice showed a higher level of professional commitment (M = 5.53 for partners and M = 5.35 for employees) than that of CAs in government and industry (M = 5.07 and M = 5.06, respectively, Table 2). This may be related to the difference in the content of their work. Accountants in public practice are vitally concerned with decisions made by the professional organization. Also, the major functions of the professional organization, ethics, standards and education have a more marked impact on the public practice area.

The professional commitment of partners and sole practitioners is higher (M = 5.53) than that of employees in CA firms (M = 5.35, Table 2). A possible way to explain this result is that at least part of the employees are in a transitional stage of their professional career and their professional attitudes have not yet been crystallized.

The mean result for the professional commitment of accountants was, for all CAs, almost identical to that for organizational commitment. However, there was a greater variation between occupational classes. The organizational commitment of partners and sole practitioners in public practice firms (M = 5.94) was higher than their professional commitment (M = 5.53). This could be influenced by the entrepreneurial nature of a professional practice. It should be emphasized, however, that the partners' and sole practitioners' statistical means for both commitments were higher than the means of the other groups.

Accountants in industry also had a higher organizational than professional commitment, but the difference was small and the standard deviation for organizational commitment was relatively large. A possible explanation of this result is the wide range of positions held by such accountants, from jobs that consist of routine functions up to senior management levels. Those having attained levels of substantial responsibility would likely be very commited to their organizations, an attitude not shown by those in less challenging positions. On the other hand, the correlation between the organizational and professional commitment of industrial accountants is lower than that of partners and sole practitioners (Table 3). This could result from the nature of the work performed. In public practice the activities of a CA have a high professional content, and thus those seeking a professional environment would find it within their organization; this may be less typical in industry.

Accountants in government had the lowest mean for organizational commitment and despite their low level of professional commitment, it still exceeded their organizational commitment (Table 2). Further, for government accountants, there is very little correlation between these two variables, and what there is, is negative ($r = -.04$, Table 3). Employees in public practice firms also had a low level of organizational commitment. However, for this group, as with partners, there is a significant correlation between organizational and professional commitment ($r = .48$).

Hypothesis 4

Both age and length of service were found insignificant for the total sample, as well as for each of the specific groups of accountants (Tables 4 and 5).

Hypothesis 5

Organizational-professional conflict. As expected, this factor contributed negatively to the organizational commitment of accountants ($\beta = -.15$, $F = 39.48$, Table 4). The only exceptions were CAs in government and public institutes, in which while negative, was not significantly so ($\beta = -.04$, $F = .36$ (Table 5)).

Partners and sole practitioners perceived the lowest level of conflict ($M = 2.05$, Table 2) whereas employees in CA firms as well as those in government and public institutes perceived the highest level ($M = 2.63$ and $M = 2.65$); CAs in industry scored in between ($M = 2.53$). These results may in-

dicate that the perception of conflict is affected by the organizational level of CAs although on the whole level of conflict appears to be low.

Likelihood of finding a suitable position elsewhere. This factor was found to be insignificant for the organizational commitment of accountants (Tables 4 and 5). Employees in CA firms perceived the highest likelihood for finding a suitable position elsewhere (M = 6.24, Table 2) with the lowest S.D. (1.14), whereas CAs in government and public institutes perceived the lowest likelihood (M = 5.11, S.D. = 1.85). The statistical mean for partners and sole practitioners was 5.51 (S.D. = 1.82) and for CAs in industry M = 5.71 (S.D. = 1.61). Being in a transitional stage, employees in CA firms are an important source of supply for CAs in industry and government, as well as future partners in CA firms. This seems to affect their perception of opportunities elsewhere. On the other hand, the content of work of CAs in government and public institutes could be specialized and different as to reduce their available opportunities elsewhere.

It is interesting to note that both CAs in the government and employees in CA firms, reported relatively low levels of satisfaction with job scope and of organizational commitment, but differ in their intention to change organization. The score on a question concerning intent to change organization (not considered in this paper) was 2.57 for CAs in government and public institutes and 3.33 for employees in CA firms. This may result from their different evaluations of finding suitable positions in some other organization, as indicated above. It does not appear to be related to their gap in age (about 43 vs. 30), since at least with respect to the organizational commitment of CAs in the government sector, age appears to be a negative factor, although insignificant (Table 5).

CONCLUSIONS AND POSTSCRIPT

The exchange factors (satisfaction with job scope, professional commitment and organizational-professional conflict) as well as the moderators (occupational setting and organizational level) were found to be significant for the CAs' organizational commitment. On the other hand, the investment factors (age, length of service and likelihood of finding a suitable position in some other organization) were found to be insignificant. These results support the exchange theory, but not the investment theory, in explaining CAs' organizational commitment.

A possible interpretation of these results is the intrinsic value accountants place on work which is deeper than just compliance with a set of stan-

dards. In spite of the differences among CAs in various occupational settings and organizational levels, satisfaction with job scope is the most important predictor of their organizational commitment. This suggests that, for all accountants, increasing organizational commitment depends substantially on improving their job scope.

The significance of professional commitment, however, differs for various groups of accountants as does the perception of the organizational-professional conflict. The present study shows that whereas professional commitment is a significant factor and powerful predictor of organizational commitment for both partners and employees in CA firms, it is insignificant for CAs in industry and even negative for CAs in government and public institutes. One way to explain these results is that in public practice, the work of CAs appears to provide a better opportunity to pursue the profession. CAs in public practice are considered the profession's gatekeepers, who are in charge of external audit and mostly responsible for maintaining the application of accounting principles. Also, those who are not in public practice generally lack "client orientation"; that is, they are "less professionals" (Haug and Sussman, 1969). On the other hand, it would seem that the CA whose background and training have developed within him a professional sensitivity, does not find a meaningful and fulfilling response in environments other than public practice, particularly not in government employment. Thus, increased professional commitment may decrease organizational commitment in public service.

The breakdown of the profession by the organizational-professional conflict is different. The perception of such conflict is higher for employees in CA firms than for partners and sole practitioners. This may be affected by standing in the organization. Indeed, Amernic and Aranya (1981) report that practitioners at higher levels in the organization are "more independent". For CAs in government and public institutes, the organizational-professional conflict was found insignificant. This may indicate that in the public service such conflicts are associated with external authorities and not directly identified with the immediate organization. On the other hand, the organizational-professional conflict is a significant factor in industry where such conflicts are directly identified with the employing organization.

The insignificance of the investment factors may be explained by the perceived ease of leaving the organization. The possibility that accountants have good market conditions which affect their organizational commitment is supported by the insignificance of age and length of service for their commitment. However, "likelihood of finding a suitable position elsewhere" is insignificant as well; that is, the opportunities for positions elsewhere do

not affect the CAs' organizational commitment. This agrees with the contention that accountants are primarily concerned with their job scope. Therefore, job design plans should center on improving the elements of self-esteem, autonomy and self-actualization of accountants whenever further increase of their organizational commitment is sought.

Our results reported in this paper tend to support an exchange theory of organizational committment. The exchange factors were found to be more significant for CA's organizational committment than the investment factors. The ultimate test of the utility of these results lie in the degree to which organizational committment itself is related to the subsequent behaviour of the respondents. In this postscript we briefly describe a test of such a relationship.

As mentioned in the introduction to this paper, one reason for the increased interest in organizational committment is that it may be good predictor of turnover (Porter, Mowday and Boulian, 1974). Since turnover has been identified as an especially troublesome and costly phenomenon in the CA profession (Garrow, 1977; Ellyson and Shaw, 1970; and Kollaritsch, 1968), we performed a follow-up study one year after our initial sampling to see if our measure of organizational committment distinguished between actual turnover CA's, and CA's who remained with their organization. Based upon their updated employer addresses provided by the Canadian Institute of Chartered Accountants, we found that 72 CA's had switched employers while 641 had not (the rest reported their residential address). A t-test showed significant differences in their level of organizational committment using the scale described previously ($t = 6.68$); the mean score of those who changed organizations was 4.63 (on a scale of 1 to 7) compared with 5.49 for those who did not change.

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Vérification de la théorie de l'appartenance à l'entreprise

L'étude du sentiment d'appartenance à l'entreprise a reçu une attention de plus en plus soutenue dans la documentation en ces derniers temps, et cela pour plusieurs raisons. D'abord, des employés fortement engagés peuvent fournir un apport plus utile que ceux qui le sont moins; l'appartenance à l'entreprise est souvent un meilleur remède au roulement de la main-d'oeuvre que la satisfaction au travail; enfin, elle est un indice de l'efficacité d'une entreprise. Le présent article porte sur l'étude de l'appartenance à l'entreprise chez un groupe représentatif de Canadiens membres d'une profession libérale, soit les comptables agréés (C.A.). La recherche avait pour but d'examiner la valeur potentielle de deux théories de l'appartenance à l'entreprise parmi les comptables agréés qui travaillent dans des milieux variés au Canada.

Les deux principales approches théoriques qu'on utilise dans l'étude de l'appartenance à l'entreprise ont été celle dite d'échange et celle dite d'investissement.

Selon la première, l'appartenance d'une personne à l'entreprise repose sur son appréciation des valeurs qu'elle en reçoit par rapport aux valeurs qu'elle apporte à l'organisation. Elle met l'accent sur la relation d'échanges réciproques entre les personnes et l'entreprise. D'un autre côté, la valeur d'investissement repose sur l'élément temps. Plus longtemps la personne a été au service de l'entreprise, plus celle-ci veut y demeurer à cause de l'accumulation graduelle de certains crédits comme les caisses de retraite et autres avantages sociaux.

Dans la présente étude, on examine simultanément ces deux approches en tant que facteurs d'appartenance à l'entreprise. Les principales variables relatives à l'approche d'échange incluses dans le modèle sur lequel porte l'enquête sont les suivantes: satisfaction au travail, engagement professionnel, situation conflictuelle entre l'entreprise et la profession (les deux dernières variables ont été introduites parce que l'article porte sur un groupe professionnel). Par ailleurs, trois variables ont pour objet de mesurer les perceptions individuelles en regard de ce qui est investi dans l'entreprise, soit l'âge, l'ancienneté et la possibilité de trouver un emploi convenable dans quelque autre organisation. Le statut professionnel et celui de l'entreprise ont été introduits dans le modèle comme facteurs de modération.

Au cours de l'étude, on a considéré les hypothèses suivantes:

H 1: le statut professionnel est un facteur significatif de l'appartenance à l'entreprise qui indique la tendance suivante: le comptable qui pratique seul et les collègues dans une firme de comptables paraissent davantage engagés dans l'entreprise que ceux qui travaillent pour le gouvernement et l'industrie.

H 2: le niveau de l'organisation est un facteur significatif de l'appartenance à l'entreprise parce que les praticiens seuls et les collègues dans une firme de comptables sont plus engagés dans l'entreprise que ne le sont les employés dans une maison de comptables.

H 3: les facteurs ci-dessous sont en rapport positif avec l'appartenance à l'entreprise: a) la satisfaction au travail; b) l'engagement professionnel.

H 4: il n'y a pas de rapport entre l'appartenance à l'entreprise et les facteurs suivants: a) l'âge; b) la durée du service dans l'entreprise.

H 5: Les facteurs ci-dessous ont un rapport négatif avec l'appartenance à l'entreprise: a) le conflit entre l'entreprise et la profession; b) la probabilité de trouver un emploi convenable dans quelque autre entreprise.

La méthode de recherche

Pour la recherche, on a utilisé un questionnaire qui donna un taux de réponses de 46.6% (1 206 réponses sur 2 690 envois). Le partage des répondants par catégorie d'emploi correspondait de très près à la distribution véritable du groupe. Le questionnaire portait sur les questions suivantes: a) questions sur les antécédents, b) mesures de satisfaction au travail relatives à l'étendue de la tâche et une question sur le salaire; c) barêmes d'appartenance à l'entreprise et d'engagement dans la profession; d) un indice d'attente sociale.

Les résultats obtenus

Les résultats obtenus ont entièrement confirmé les hypothèses 1, 2 et 4. Les hypothèses 3 et 5 ne furent que partiellement confirmées. Ainsi, les facteurs dits d'échanges (satisfaction relative à la valeur de l'emploi, engagement professionnel et conflit entre l'organisation et la profession ainsi que les facteurs de modération, milieu occupationnel et niveau de l'organisation) étaient significatifs tandis que, d'autre part, les facteurs d'investissement (âge, durée de service et probabilité de trouver un emploi convenable ailleurs) n'avaient aucune signification quant à l'appartenance des comptables à l'entreprise. Ces résultats confirment la théorie de l'échance mais non la théorie de l'investissement comme explication de l'appartenance à l'entreprise des comptables. Une interprétation possible de ces résultats réside dans la valeur intrinsèque que les comptables accordent à leur travail, travail qui, pour eux, a beaucoup plus de profondeur que la simple exécution de tâches standardisées. En dépit des différences entre les différents milieux professionnels et le statut des entreprises que l'on observe chez les comptables, la satisfaction relative à la valeur de l'emploi est le plus important indicateur de leur appartenance à l'entreprise. Ceci démontre que, pour le comptable, l'accroissement du degré d'appartenance à l'entreprise pourrait consister dans la bonification de la valeur ou du contenu de la tâche. En conséquence, les projets de bonification de la tâche doivent porter sur la satisfaction personnelle, l'autonomie et l'épanouissement des comptables chaque fois que l'on veut favoriser leur intégration dans l'entreprise.

VOCABULAIRE FRANÇAIS-ANGLAIS
DES RELATIONS PROFESSIONNELLES

GLOSSARY OF TERMS
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(ENGLISH-FRENCH)

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