

MALAYSIAN ACCOUNTING REVIEW

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QUALITY OF WORKLIFE AND ORGANIZATIONAL COMMITMENT AMONG MALAYSIAN PUBLIC AND GOVERNMENT ACCOUNTANTS

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Abstract

This study was conducted to examine the nature of relationships between the perceived presence of quality of worklife (QWL) factors and organizational commitment using samples from public and government accountants in Malaysia. Accountants from the Big 5 accounting firms and public sector were selected to participate in this study. A QWL measure consisting of seven factors: growth and development, participation, physical environment, supervision, pay and benefit, social relevance, and workplace integration was developed based on Walton's (1974) conception. The three-component model and measure of organizational commitment developed by Allen and Meyer (1990) was adopted in this study. Results of regression analysis indicate that for both groups, only pay and benefit was significant for all dimensions of organizational commitment. In the case of public accountants, two other variables were significant: supervision and social relevant in explaining organizational commitment, and only growth and development and participation were found to be significant among government accountants. Implication and suggestions for further research are also discussed.

OBJECTIVE OF THE STUDY

This study was conducted to examine the nature of relationships between the perceived presence of QWL factors and organizational commitment (OC) among public and government accountants in Malaysia.

RELATED LITERATURE

Quality Of Worklife

A review of the literature on the concept of QWL was carried out to determine the appropriate concepts to be included in the questionnaire. The approach taken in this study was to view QWL in terms of perceived organizational conditions, as opposed to other views that regard QWL as either intervention strategies for organizational improvements (e.g. Goody, 1988) or as an institutional approach in creating workplace democracy (McCoy, 1984). Though the approach taken was from the perspective of perceived organizational conditions, the basic philosophy of QWL which regards employees as capable of learning (Camano, 1984) and organizations as learning environments (Churns and Davis, 1975) was given due consideration in constructing the questionnaire.

A dominant approach taken in previous studies on QWL was to regard job satisfaction as a measure of QWL. According to Winlock and Wright (1991) the use of job satisfaction as a measure of QWL has its limitation, because satisfaction is only one of the many aspects of QWL. Since a satisfactory measure of QWL suitable for adoption in this study was not available in the literature, and in order to avoid using job satisfaction as a single indicator of QWL, a set of questionnaires purporting to measure the concept were then developed.

In this study, the conceptual categories proposed by Walton (1974) were adopted as the basis for designing the QWL measure. Walton provided eight aspects in which employees' perceptions toward their work organizations could determine their QWL:

adequate and fair compensation; safe and healthy environment; development of human capacities; growth and security; social integration; constitutionalism; the total life space; and social relevance. After carrying out the pilot test, the number of factors was reduced from eight to seven, and also some modifications were made in the naming of the factors.

The factor constitutionalism, which refers to "respect accorded to employees" and "the opportunity for employees to voice out their opinions" (Walton, 1974), was changed to supervision. In the context of non-supervisory employees, especially in Malaysia where power distance is high, there is a set procedure for employees to voice their opinions in the workplace. Employees are required to use proper channels in expressing their opinions, i.e. in most cases, through their immediate supervisors. It is therefore appropriate that the items relating to the quality of relationship between a subordinate and his/her supervisor should be included as a measure of QWL.

The factor development of human capacities, which refers to "the opportunity for employees to perform work which is meaningful" is replaced with participation. Participation has been considered a key element in Nadler and Lawler's (1983) working definition of QWL because

participation can cause people to work better: employees who are allowed to be involved in decisions relating to their jobs will develop certain interpersonal and analytical skills, thus enhancing their sense of meaningfulness.

Walton's factor, total life space was not included in the QWL questionnaire for this study. This was to avoid redundancy because Walton's definition of total life space as a "balance between work and non-work" was adequately represented in another factor, social relevance.

Selection of Items

Having defined the factors representing the construct of QWL, the subsequent step in the development of a QWL measure involved the selection of items to represent the respective factors. In searching for appropriate items, we referred to various published sources in the literature. Items were collected from various sources to represent the defined dimensions of QWL. The items are presented in Table 1.

TABLE 1
OPERATIONAL DEFINITIONS AND ITEMS FOR QWL DIMENSIONS

Dimensions	Operational Definitions	Items
Growth and development	Opportunity to use variety of skills and perform challenging jobs	<ul style="list-style-type: none"> • Job provides sufficient opportunities for growth and development • Job allows for a variety of skills • Job is challenging • Job gives opportunities to extend range of abilities.
Participation	Opportunity to be involved in decisions relating to work	<ul style="list-style-type: none"> • Organization provides opportunities to contribute ideas • Organization provides effective suggestion scheme • Organization implements employees' suggestions • Organization encourages participation in decision-making process.
Physical Environment	Presence of conducive work environment including work scheduling	<ul style="list-style-type: none"> • The working environment is safe • The physical surroundings are good • The working hours in this organization are good • The organization is conveniently located.
Supervision	Relationship with supervisor and mutual understanding	<ul style="list-style-type: none"> • Supervisor has confidence in subordinates' abilities • Supervisor is capable to develop teamwork • Supervisor concerns for subordinates' welfare • Supervisor gives feedback on issues related to work.
Pay and Benefits	Fairness and adequate monetary benefits	<ul style="list-style-type: none"> • Salary is good • Pay is based on merit • Fringe benefits are good • Salary is comparable to others holding similar positions in other organization.
Social Relevance	Relationship between work and other aspects of life	<ul style="list-style-type: none"> • Job allows for contribution to society • Able to pursue other interests • Consistent with personal values • Organization practices high ethical standards.
Workplace Integration	Relationships and cohesiveness among co-workers	<ul style="list-style-type: none"> • Work together as a team • Co-workers provide support to one another • Able to get to know other people • Organization provides opportunities for social interaction among its employees.

ORGANIZATIONAL COMMITMENT

The organizational commitment measure adopted for this study was the one developed by Allen and Meyer (1990). Allen and Meyer (1990) noted that, although several conceptualizations of attitudinal commitment have appeared in the literature, each reflects one of three general themes: affective, perceived cost and obligation. Based on these general themes, Allen and Meyer conceptualized organizational commitment in terms of three distinct dimensions: affective, continuance and normative.

Affective commitment is characterized by the presence of emotional attachment to the organization such that the affectively committed individual identifies with, is involved in, and enjoys membership in, the organization (Allen and Meyer, 1990). The affectively committed employees remain with the organization because they want to (Meyer, Allen and Gellatly, 1990).

The continuance dimension of commitment combines a behavioural conceptualization (disinclination to leave the organization) with an instrumental cause (potential costs and lack of alternatives) (Popper and Lipshitz, 1992). Employees whose primary link to the organization is based on continuance commitment remain because they need to do so (Meyer and Allen, 1991). The guiding criterion in the development of continuance commitment is self-interest or, in the words of Heetderks (1993): "what's best for me, rather than what's in the best interests of the organization".

The normative dimension of organizational commitment focuses on feelings of loyalty to a particular organization resulting from the internalization of normative pressures exerted on an individual (Popper and Lipshitz, 1992; Hackett et al., 1994). Internalization occurs when the induced values of the individual and the organization are in congruence (O'Reilly and Chatman, 1986). Consequent to the similarity of values, individuals exhibit committed behaviours because it is the right thing to do (Allen and Meyer, 1990). Employees who are normatively committed feel they ought to remain with the organization (Meyer and Allen, 1991).

On the basis of their conceptualization, Allen and Meyer (1990) developed an instrument to measure organizational commitment along the three dimensions. The three-component measure was found to be psychometrically sound (Meyer, Allen and Smith, 1993). Factor analytic studies of the measure have shown that they measure three relatively distinct constructs (Meyer et al., 1993; Hackett, Bycio and Hausdorf, 1994). It has also been shown that the three dimensions of commitment correlate differently with variables purported to be antecedents of commitment (Shore and Tetrick, 1991, Meyer et al., 1993). Table 2 summarizes the dimensions of organizational commitment (OC) and their respective items.

TABLE 2
DIMENSIONS OF COMMITMENT AND THEIR RESPECTIVE ITEMS

Dimension	Defination	Items
Affective	Affective attachment - enjoys membership in, identifies with and involves in, the organization. Remains because he/she wants to.	<ul style="list-style-type: none"> • I would be very happy to spend the rest of my career with this organization • I enjoy discussing my organization with people outside it • I feel as if these organization's problem are my own • I do not think I could become as attached to another organization as I am so this one • I feel "like part of family" at my organization • I feel emotionally attached to this organization • This organization has personal meaning for me • I feel a strong sense of belonging to my organization
Continuance	Calculative - based o the reward-cost relationships, "what's best for me". Remains because he/she needs to.	<ul style="list-style-type: none"> • It would be hard for me to leave my organization right now, even if I wanted to • My life would be disrupted if I decided to leave my organization now • I am afraid of what might happen if I quit my job without having another one lined up • It would be costly to leave my organization now • Right now, staying with my organization is a matter of necessity as mush as desire • I feel that I have few options to consider leaving this organization • One of the serious consequences of leaving this organization would be scarcity of available alternatives • One of the major reasons I continue to work for this organization is that leaving would require personal sacrifice - another organization may not match the overall benefits I have here
Normative	Internalization of normative pressures - congruency of values. Remains because he/she ought to	<ul style="list-style-type: none"> • I think that people these days move from organization too often • I feel that a person must always be loyal to his/her organization • Jumping from organization to organization seems unethical to me • I believe that loyalty is important, therefore I feel a strong sense of moral obligation to remain • If I got another offer for a better job elsewhere I would not feel it was right for me to leave my organization • I was taught to believe in the value of remaining loyal to one organization • Things were better in the days when people stayed with one organization for most of their careers • I do not think that wanting to be "company man/women" is sensible anymore

Most of the previous studies have examined the existence of organizational commitment in nurses, college faculty, policemen and bus drivers (Hackett et al. 1994; Meyer et al. 1993; McGee and Ford 1987). Studies using accountants as subjects have been carried out in the U.S. and other developed countries (Ketchand and Strawser 1998; Kalbers and Fogarty 1995; Meixner and Bline 1989; Norris and Niebuhr 1983). Ketchand and Strawser (1998) studied OC among less experienced and more experienced public accountants. Their results indicate that the various dimensions of OC differ across experience levels and have differing effects with important organization consequences such as job satisfaction and turnover intentions.

This study uses public and government accountants as respondents. A similar study of this nature has never been carried out in Malaysia except for Mustafa, Ali, Razali and Hamzah (2001). To date, only Mustafa et al., (2001) had studied QWL and OC among government accountants in Malaysia. By studying Malaysian accountants' QWL and their OC toward their jobs and organizations, a major contribution is made to this particular discipline of study.

Accounting profession (more so public accounting) is very different from other professions. It is characterized by high technical requirements, low levels of non-salary benefits, a high client-service orientation, and the efficiency demands of a business setting. Accountants are also very mobile in their jobs due to high levels of training, experience and exposure to different industry and continuing professional education. These factors motivated the researchers to carry out this study in Malaysia.

METHOD

The Sample

Professionals from various private firms and government departments and agencies in Malaysia were selected as samples. A total of 1,045 sets of questionnaires were mailed to all randomly selected professionals listed in the directory of government accountants and the list provided by Big 5 accounting firms.

Procedure

A covering letter outlining the purpose of the study, defining the target sample and the procedures of questionnaire distribution was enclosed. A total of 900 sets of questionnaires were mailed to the accountants in the Big 5 accounting firms. In the case of government accountants, the sampling frame was based on the government accountant's directory obtained from the Accountant General's (AG) office. A total 145 sets of questionnaires were mailed to all of the accountants listed in the directory. A total of 1,045 sets of questionnaires were sent to the accountants, and 214 usable questionnaires representing a response rate of 20.48% were used for statistical analysis.

Response rate

From the public accountants, 140 usable questionnaires representing a response rate of 15.5% were received and used for statistical analysis. In the case of government accountants, 74 usable questionnaires representing a response rate of 51.0 %, were used for statistical analysis. Overall, 214 usable questionnaires were received from the two groups, representing a response rate of 20.48%.

RESULTS

Measures of QWL and organizational commitment were factor analyzed, using varimax rotations, to determine their dimensions. Results of factor analyses indicated that the QWL measure consisted of seven dimensions, but a four-factor model represented the organizational commitment measure better. The continuance commitment dimension is further

divided into two sub-dimensions: high cost and lack of employment alternatives. The reliability coefficients of the QWL and organizational commitment sub-scales are reported in Table 3. All of them have an alpha of at least 0.50. This indicates high reliability of the items.

TABLE 3
RELIABILITY COEFFICIENTS OF QWL AND ORGANIZATIONAL COMMITMENT SUB-SCALES

Scale	Reliability (alpha)		
	PA	GA	Overall
QWL (overall scale)	0.93	0.91	0.92
<i>Growth and development</i>	0.89	0.81	0.85
<i>Participation</i>	0.85	0.82	0.84
<i>Physical environment</i>	0.49	0.72	0.61
1.1.1.1 Supervision	0.79	0.84	0.82
<i>Pay and benefits</i>	0.84	0.84	0.84
<i>Social relevance</i>	0.70	0.53	0.62
<i>Workplace Integration</i>	0.79	0.82	0.81
Organizational Commitment			
<i>Affective</i>	0.85	0.84	0.85
<i>Normative</i>	0.84	0.87	0.86
<i>Continuance (cost)</i>	0.79	0.79	0.79
<i>Continuance (lack of alternatives)</i>	0.66	0.71	0.69

PA: Public Accountants

GA: Government Accountants

THE EFFECTS OF QWL ON ORGANIZATIONAL COMMITMENT

PUBLIC ACCOUNTANT

Table 4 presents results of regression analysis of QWL factors on the four dimensions of organization commitment.

TABLE 4
PUBLIC ACCOUNTANTS
EFFECTS OF QWL FACTORS ON ORGANISATIONAL COMMITMENT DIMENSIONS

QWL Factors R ²	Affective		Normative		Continuance (Cost)		Continuance (Alternatives)	
	Beta	t-values	Beta	t-values	Beta	t-values	Beta	t-values
F								
Growth & Dev	.039	.450	-.053	-.644	-.038	-.371	-.089	-.861
Participation	.068	.779	-.136	-1.642	.313	2.994b	-.177	-1.684
Environment	-.026	-.352	.019	.268	-.023	-.258	-.010	.114
Supervision	.223	2.409 ^c	.319	3.595 ^a	.265	2.378 ^c	.167	1.482
Pay & Benefit	.297	3.514 ^a	.309	3.818 ^a	.386	3.790 ^a	.336	3.272 ^a
Social Relev.	.128	1.529	.309	3.857 ^a	.147	1.456	.253	2.491 ^c
Integration	.189	2.382 ^c	.128	1.688	.132	1.381	.102	1.062
R-Square	.527		.567		.314		.305	
F	20.512 ^a		24.164 ^a		8.440 ^a		8.078 ^a	

a: p<0.001

b: p<0.01

c: p<0.05

Affective Commitment

From Table 4 it is observed that the QWL variables account for about 53 percent of the total variance in affective commitment ($R^2 = 0.527$, $F = 20.512$, $p < 0.001$). Three QWL factors are significant: supervision ($t = 2.409$, $p < 0.05$), pay and benefit ($t = 3.514$, $p < 0.001$) and integration ($t = 2.382$, $p < 0.05$).

Normative Commitment

The results show that the QWL variables account for about 57 percent of the variance in normative commitment ($R^2 = 0.567$, $F = 24.164$, $p < 0.001$). Three QWL variables have significant effects on normative commitment: supervision ($t = 3.595$, $p < 0.001$), pay and benefit ($t = 3.818$, $p < 0.001$) and social relevance ($t = 3.857$, $p < 0.001$).

Continuance Commitment

a) High Cost of Leaving

The results show that the QWL variables account for about 31 percent of the variance in this type of commitment ($R^2 = 0.314$, $F = 8.440$, $p < 0.001$). Three QWL variables have significant effects on this dimension of commitment: participation ($t = 2.994$, $p < 0.01$), supervision ($t = 2.378$, $p < 0.05$) and pay and benefit ($t = 3.790$, $p < 0.001$).

b) Lack of Employment Alternatives

The results indicate that only about 31 percent of the variance in this type of commitment is accounted for by the QWL variables ($R^2 = 0.305$, $F = 8.078$, $p < 0.001$). Only two QWL factors have significant effect on this dimension of commitment: pay and benefits ($t = 3.272$, $p < 0.001$) and social relevance ($t = 2.491$, $p < 0.05$).

GOVERNMENT ACCOUNTANT

Table 5 presents results of regression analysis of QWL factors on the four dimensions of organization commitment.

TABLE 5
GOVERNMENT ACCOUNTANTS
EFFECTS OF QWL FACTORS ON ORGANIZATIONAL COMMITMENT DIMENSIONS

QWL Factors	Affective		Normative		Continuance (Cost)		Continuance (Alternatives)	
	Beta	t-values	Beta	t-values	Beta	t-values	Beta	t-values
Growth & Dev	.319	3.029 ^b	.354	2.673 ^b	.014	.096	-.097	-.660
Participation	.314	2.521 ^c	.050	.317	.045	.254	-.052	-.301
Environment	.116	1.262	.090	.783	-.132	-1.003	-.166	-1.302
Supervision	-.138	-1.283	-.122	-.904	.108	.701	-.026	-.173
Pay & Benefit	.127	1.331	.316	2.636 ^b	.326	2.389 ^c	.502	3.782 ^a
Social Relev.	.146	1.456	.049	.391	.048	.331	.160	1.147
Integration	.123	.999	-.011	-.070	.046	.260	-.100	-.582
R-Square	.599		.364		.177		.222	
F	14.085 ^a		5.398 ^a		2.030		2.693 ^c	

a: $p < 0.001$

b: $p < 0.01$

c: $p < 0.05$

Affective Commitment

From Table 5 it is observed that the QWL variables account for about 60 percent of the total variance in affective commitment ($R^2 = 0.599$, $F = 14.085$, $p < 0.001$). Two QWL factors were significant: growth and development ($t = 3.029$, $p < 0.01$) and participation ($t = 2.521$, $p < 0.05$).

Normative Commitment

The results show that the QWL variables account for about 36 percent of the variance in normative commitment ($R^2 = 0.364$, $F = 5.398$, $p < 0.001$). Two QWL variables have significant effect on normative commitment: growth and development ($t = 2.673$, $p < 0.01$) and pay and benefit ($t = 2.636$, $p < 0.01$).

Continuance Commitment

a) High Cost of Leaving

The regression result is not significant, indicating that the QWL variables have little effect on this dimension of organizational commitment. The amount of variance in continuance commitment (high cost) accounted for by the QWL variables is only 18 percent ($R^2 = 0.177$, $F = 2.030$, ns). Only one QWL factor, pay and benefits has significant effect on this dimension of commitment ($t = 2.389$, $p < 0.05$).

b) Lack of Employment Alternatives

The results indicate that only about 22 percent of the variance in this type of commitment is accounted for by the QWL variables ($R^2 = 0.222$, $F = 2.693$, $p < 0.05$). Only one QWL factor, pay and benefits has significant effect on this dimension of commitment ($t = 3.782$, $p < 0.001$).

SUMMARY, CONCLUSION AND RECOMMENDATIONS

The findings of this research may provide some insights into the practice of effective management in Malaysia, especially in efforts to improve the quality of working life and organization commitment among the accountants (Big 5 and government) in Malaysia. Some suggestions are presented here.

Pay and benefits has been shown to be a significant antecedent of affective, normative and continuance (cost) commitments between the two groups. It is not the actual pay that matters but the perceptions of the adequacy of their pay and benefits. These perceptions are probably formed out of the comparisons made with what their peers/friends, with the same qualifications, are getting in other organizations. Monthly pay is only part of the reward system. Other benefits, such as fringe benefits and health care may be extended to employees to compensate for their willingness to work for lesser pay.

Participation opportunities have significant positive relationship with continuance and affective commitments among public and government accountants respectively. As participation leads to involvement in the workplace, employees who perceive that they are given such

opportunities would be more committed. This finding is consistent with the results obtained by Mottaz (1988) in his study of determinants of organization commitment.

This positive relationship could also be explained from perspective of the communication model of organization commitment suggest by Gorden and Infante (1991). Participation, as operationalised in this study, includes opportunities for

employees to contribute ideas to their supervisors. Participation, thus defined, can be viewed as an indicator of the presence of freedom of speech, which was found by Gorden and Infante to be a positive predictor of organization commitment.

Participation by employees in decisions relating to their work would also allow them to have influence over work; this was found by Knoop (1994) to be positively related to organization commitment. Increased participation and communication would allow employees to be better informed of the goals and values of the organisation, leading to increased feelings of responsibility and job involvement (DeCotiis and Summers, 1987).

Respondents perceived supervision as a significant antecedent of both affective, normative and continuance (cost) commitments. The accountants working in Big 5 accounting firms are under direct supervision of a senior accountant or a partner. It is therefore very important that the relationship between the supervisor and the subordinates are cordial and mutual in order to complete any given task. Supervisors should be friendly and be able to motivate the subordinates. Above all, supervisors should be able to develop teamwork among their subordinates if they want more commitment from them. Supervisors should understand their role and ensure that a conducive working environment is present at the work place. Given the nature of accounting profession, accountants should not be put under undue pressure in getting tasks completed. Nevertheless, it is a known fact that public accountants are always under pressure to complete assignments/tasks and target dates.

Growth and development has been indicated by the government accountants in this study as a significant antecedent of affective commitments. It is therefore suggested that, in order to develop a sense of commitment among the government accountants, efforts at providing more opportunities for the workers to develop their skills in the workplace should be undertaken. One such effort might include providing more training opportunities to the government accountants. Training helps employees to improve the way they accomplish tasks to enhance their interpersonal and problem-solving skills. It is a mechanism through which members' contributions and resources may be maximised, especially in solving problems related to their work.

The sample in this study comprises only public and government accountants. The work values (with regard to QWL and organization commitment) among all employment categories in Malaysia therefore cannot be compared. Future research should include a much wider sample from other professionals too. This would allow comparisons be made on the effects of QWL on organization commitment across occupational groups.

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