

INFLUENCE OF JOB SATISFACTION, PROFESSIONAL COMMITMENT AND PROFESSIONAL ORGANIZATION CITIZENSHIP BEHAVIOR OF TAX AUDITORS IN THAILAND

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Abstract

This research aims at investigating the effects of job satisfaction, professional commitment on professional organization citizenship behavior. The regression analysis is employed to examine all hypotheses. Data was collected from tax auditors in Thailand. The results indicate that job satisfaction and professional commitment effect on professional organization citizenship behavior. In addition, the findings provide that individual behavior of tax auditors enhance job satisfaction and professional commitment which are key factors that result in a tax auditor behavior of professional organization citizenship. Potential discussion with the result is evidently implemented in the research.

Keywords: job satisfaction, professional commitment, professional organization citizenship behavior,

Introduction

In the contemporary business environment, human resources are important in contributing the economic developing of organization to reach their aims. Human resources give the concept condition for its growing. Specially, tax auditors are one of the most important resources facing new challenges and requirements that are not only related to their professional skills, but also with the social skills they possess. The function of tax auditors and audit principals is directly related with the ability to convey about audits report and to gain further insights into the audited entity and its financial statements and when the auditor's opinion is valued, many customers perception reveals that the auditor's report should be more qualified.

Audit profession requires enhancing the quality and consistency of practice throughout the business and strengthens public confidence in the global auditing and assurance of profession. Moreover, users of audited financial reporting are calling both insurance provider and information intermediary who provides independent verification of manager-prepared financial report, best audit practice contributes to the creditability of financial information for decision-making in global business circumstance with increasingly complex financial reporting requirements. Specifically, the current climate of intense competition and litigation in the auditing profession organization has resulted in auditors paying more attention to conducting efficient and effective audits (Knechel, 2007). Therefore, studies examining the attitudes of tax auditors towards the professional organizations they work in should be conducted improve their performances. Concepts such as job characteristic, professional commitment and professional organizational citizenship behavior were stated to be important variables in improving the performances of the workers in the literature review. The present research examined the relationship between job satisfaction, professional commitment and professional organization citizenship behavior of the tax auditors in Thailand on their opinions in this regard.

Theoretical background

This research adapt the concept of organizational citizenship behaviour (OCBs) from Dennis Organ .In this research, professional organization citizenship behavior (POCB) defined as an individual voluntary behavior that positively promotes the effective performance of professional. In the literature review there are five dimensions of POCB: 1) altruism 2) courtesy 3) sportsmanship 4) conscientiousness and 5) civic virtue (Organ, 1997; Podsakoff, MacKenzie, Paine and Bachrach, 2000; 2009). This type of behavior is rather a matter of personal choice. As it is not specified by the duties prescribed in the job description. This type of behavior is not required by the audit professional and as a result, it cannot be awarded, but it often brings informal recognition to the customer's appreciation and success in their professional. In personal character, this research investigate the level of personal characteristics illustrated by Podsakoff et.al (2000) and namely professional satisfaction, professional commitment and need for independence.

Literature review and hypotheses development

This research has focused on three major factors of antecedents: professional satisfaction and professional commitment that influence professional organizational citizenship behavior. The relationship model presents as shown in Figure 1.

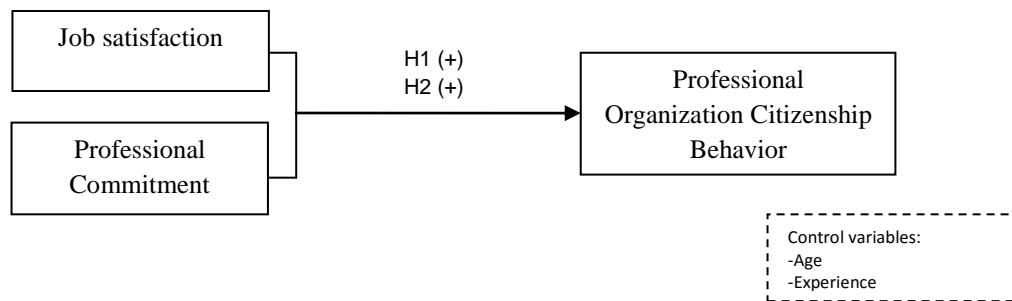


Fig 1. Relationship model of job satisfaction, professional commitment and professional organization citizenship behavior

Job satisfaction defined as the degree of tax auditors who likes their job. High job satisfaction can lead to a higher level of performance, while low job satisfaction can lead to low performance and high turnover. The prior studies suggested that relation between job satisfaction and organization citizenship behavior (Bateman & Organ, 1983, Williams & Anderson, 1991). Smith, Organ & Near (1983) described that job satisfaction represents a predictor of altruism. Feather and Rauter (2004) indicated that worker attitude who work voluntarily and intend to remain in the professional determines their job satisfaction. Moreover, Westover (2012) conducted a study in term of job satisfaction from 1989 through 2005 and he founded that job satisfaction related a positive outcomes of organizational citizenship behavior. Thus, the hypothesis is proposed as follows:

Hypothesis 1: Job satisfaction will positively relate to professional organizational citizenship behavior.

Professional commitment is defined as the psychological attachment felt by the individual with a respected with a strong belief and acceptance of the profession's goals, and a strong desire to maintain membership in the audit profession (Aranya et al., 1981). Commitment develops on the basis of psychology of the worker's positive experiences at work. As a result, there is an increase in the worker's motivation and desire to contribute and do more than promoting the success and goals of the professional. Accordingly, Donaldson et al. (2002) founded a significant positive relationship between organizational commitment and occurrence of OCB. Beside, Noor (2009) indicated that there is the relationship between professional commitments on the organizational citizenship. Moreover, Holsblat (2014) emphasized that OCB to be influenced by individual's attitude: job satisfaction and commitment of their professional. Therefore, it tends to the hypothesis as below:

Hypothesis 2: Professional commitment will positively relate to professional organizational citizenship behavior.

Research methods

Sample Selection and Data Collection Procedure

In this research, tax auditors in Thailand were selected as the sample. The 1,320 auditors were systematically selected from the online database of Revenue Department of Thailand. Data collection employs questionnaires as the main instrument. The questionnaire design is developed from review of the literatures. The mail survey questionnaires were undeliverable because they have moved to unknown location. Removing the undeliverable from the original mailed. The total usable questionnaires were 266 surveys and the response rate was 20.15%. According to Aaker, Kumar and Day (2001), the response rate for a mail survey, without an appropriate follow-up procedure, is greater than 20% and considered acceptable. The means of demographic variable of two waves were tested by t-test whether the means are different, but its result was not significant. Thus, the response rate of this research is considered acceptable.

Questionnaire Development and Variable Measurement

Overall, all constructs were measured with multiple-item scales and a five-point Likert scales, ranging from 1 (strongly disagree) to 5 (strongly agree). Most items were developed as a new scale applied from the literature as follows:

Job satisfaction is measured via 4 items relating to worker’s attitude that work voluntarily and intended to remain in the professional.

Professional commitment accessed via 4 items relating with a strong belief and acceptance of the profession’s goals, and a strong desire to maintain membership in the audit profession.

Professional Organizational Citizen Behavior is measured by individual voluntarily behavior that positively promotes the effective performance of their professional. Professional organizational citizenship behavior used five-item.

The control variables were also likely affecting the relationships, including tax auditors experience and age. *Audit experience (EX)* is measured by using number of years in auditing that influences the accurate judgment in control risk evaluation (Chung and Monroe, 2000). In this research, audit experience is represented by a dummy variable including 0 (below 10 years) and 1 (higher than 10 years). *Age (AG)*, may affect success of tax auditors (Fisher, 2001). In this research, age is represented by a dummy variable including 0 (below 35 years old) and 1(higher than 35 years old).

Reliability and validity

Factor analysis is used for investigating the possible underlying relationships among a larger set of items and determining a small set of factors. All variables have factor loadings score between 0.815-0.969 which are greater than the 0.40 cut-off that recommended by Nunnally and Bernstein (1994) and are statistically significant. The reliability of the measurements was secondly evaluated by Cronbach alpha coefficients. In the scale reliability, Cronbach alpha coefficients for all variable expressed between 0.749-0.826 that are greater than 0.70 (Nunnally and Bernstein, 1994). Hence, validity and reliability of all variables to accepted

Items	Factor Loadings	Cronbach Alpha
Professional organizational citizenship behavior (POCB)	0.718-0.926	0.749
Job satisfaction (JS)	0.654-0.944	0.806
Professional commitment (PC)	0.681-0.966	0.826

TABLE 1: Results of validity and reliability measurement

OLS (The ordinary least squares) regression analysis is an appropriate method for investigating the hypothesized effects of job satisfaction, professional commitment on professional organizational citizenship behavior. The hypothesized relationships are based on the regression equations detailed as follows.

$$\text{Equation : } POCB = \alpha_1 + \beta_1JS + \beta_2PC + \beta_3AG + \beta_4EX + \varepsilon$$

Results and discussions

In this section of the research, table 2 reveal that the descriptive statistics and correlation analysis regarding the comparisons of the tax auditor’s perceptions about job satisfaction , professional commitment on professional organizational citizenship behavior. Variance inflation factors (VIFs) is used to assess problems relating to multicollinearity. The VIFs scores for all variables between 2.161 to 3.303, which below the cut-off value of 10. Thus, there are no substantial multicollinearity problems in this research (Neter, Wasserman and Kutner, 1985).

Variables	POCB	JS	PC	AG	EX
Mean	3.989	4.001	3.917	N/A	N/A
s.d.	0.446	0.496	0.493	N/A	N/A
POCB					
JS	0.664***				
PC	0.487***	0.483***			
AG	0.133	0.084	-0.076		
EX	0.150**	-0.009	0.051	-0.014	

***p<.01, **p<.05, *p<.10, Beta coefficients with standard error in parenthesis

TABLE 2: Descriptive statistics and correlation matrix

Table 3 shows the results of OLS regression analysis that job satisfaction has a significant positive effect on professional organizational citizenship behavior ($\beta_1 = 0.551$, $p < 0.01$). This result indicated job satisfaction represents a predictor of altruism (Smith, Organ and Near, 1983). Accordingly, Westover (2002) point out that job satisfaction related to a positive outcome to professional organizational citizenship behavior. On the other hand, job satisfaction has a significant positive effect on professional organizational citizenship behavior.

Therefore, Hypothesis 1 is supported.

Independent Variables	Dependent Variable POCB
JS	.551*** (.053)
PC	.243*** (.056)
AG	.262* (.144)
EX	.287** (.094)
Adjusted R ²	.507

* $p < .10$, ** $p < .05$, *** $p < .01$, Beta coefficients with standard errors in parenthesis.

TABLE 3: Results of OLS regression analysis

Moreover, table 3 shows the results of OLS regression analysis is that professional commitment has a significant positive effect on professional organizational citizenship behavior ($\beta_1 = 0.243$, $p < 0.01$). This result demonstrated that professional commitment is a key factor to contribute and promote the success of their professional organizational citizenship. As well as, the prior research posited that a significant positive relationship between organizational commitment and professional organizational citizenship behavior (Donaldson et al., 2002; Noor, 2009; Holsblat, 2014). From the results, professional commitment has a significant positive effect on professional organizational citizenship behavior *Thus, Hypothesis 2 is supported.*

The findings of this research provide that tax auditors with high level professional organizational citizenship behavior influenced by the job satisfaction and professional commitment. Therefore, job satisfaction and professional commitment can be considered as key factors that result in a tax auditor behavior being professional organizational citizenship. In other words, tax auditor should enhance perception of good characteristics of job satisfaction and professional commitment.

Conclusion

This research highlights the determinants at individual level in the practice of PO CB. The objective of this research is to examine the influences of job satisfaction and professional commitment on the professional organizational citizenship behavior. Tax auditors in Thailand are selected as the sample of this research. The Ordinary Least Squares (OLS) regression analysis is a method for testing the hypotheses. The results show that job satisfaction and professional commitment have a significant positive effect on professional organizational citizenship behavior.

The practical implications of the research target the modalities of intervention at the individual level, through planning several motivational strategies for tax auditors, in order to manifest PO CB. This could be done through creating a supportive professional climate which would create job satisfaction, organizational commitment and implicitly, behaviors in the area of organizational civism: volunteering actions, altruism, involvement, responsibility and fair play.

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