

ORGANIZATIONAL AND PROFESSIONAL COMMITMENT AND THEIR EFFECT ON JOB SATISFACTION

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ABSTRACT

The Research on relationship between commitment and job satisfaction is an interesting topic because job satisfaction is as the first sign in a change of accountants who work in the registered public accountants. In this study, it is proposed that motivation plays an important role in determining the effect of organizational and professional commitment towards job satisfaction. The data were collected using questionnaires. There were 150 questionnaires distributed to the registered public accountants in Jakarta, and 112 questionnaires used for the analysis. Data were analyzed using a two-way analysis of variance. The results show that the effect of organizational and professional commitment towards job satisfaction was dependent towards motivation. These results suggest that the registered public accountants should encourage public accountant to them keep motivated and committed to the organization and profession. The registered public accountants must pay attention to jobs expectation of their public accountants. Motivation is raising the influence of organizational and professional commitment on job satisfaction.

Key words: *Organizational Commitment, Professional Commitment, Motivation and Job Satisfaction.*

KOMITMEN ORGANISASIONAL DAN KOMITMEN PROFESIONAL TERHADAP KEPUASAN KERJA AKUNTAN PUBLIK: MOTIVASI SEBAGAI VARIABEL PEMODERASI

ABSTRAK

Penelitian terkait hubungan antara komitmen dan kepuasan kerja sangat menarik karena kepuasan kerja sebagai awal tanda perubahan akuntan yang bekerja di kantor akuntan publik terdaftar. Dalam penelitian ini, motivasi dinyatakan memiliki peranan penting dalam menentukan dampak komitmen profesi dan organisasi terhadap kepuasan kerja. Data yang didapat dengan cara membagikan kuesioner sejumlah 150 pada akuntan terdaftar di Jakarta, dan 112 kuesioner yang terkumpul untuk dianalisis. Kemudian data tersebut dianalisis menggunakan two-way analysis of variance. Dapat ditemukan bahwa ada pengaruh komitmen profesi dan organisasi terhadap kepuasan kerja di mana variabel moderating-nya adalah motivasi. Ini menunjukkan bahwa akuntan terdaftar tersebut disarankan untuk tetap termotivasi dan komit pada organisasi dan profesi. Akuntan publik yang terdaftar harus memperhatikan harapan pekerjaannya sebagai akuntan publik. Selanjutnya, motivasi merupakan faktor yang bisa meningkatkan pengaruh komitmen profesi dan organisasi pada kepuasan kerja.

Kata Kunci: *Komitmen, Komitmen Profesional Organisasi, Motivasi dan Kepuasan Kerja.*

INTRODUCTION

It can be asserted that the success in employment is determined by the level of competence, professional, and commitment to the field of work. In this case, commitment indicates a person power in identifying involvement in organization. Therefore, commitment can lead to a sense of belonging to the organization. In a business, employee commitment to organization often becomes a very important issue. For example, high or low turnover rates may indicate a level of commitment. This is due to the fact that high employee commitment can express a desire for every company in achieving the company's success, whether success in terms of profit and achievement of mission and vision that has become the foundation of company.

In addition to commitment in organization, a professional orientation that underlies emergence of professional commitment would influence job satisfaction. These professionals feel more comfortable associating themselves with their professional organizations in carrying out their duties and they are also more willing to comply with norms, rules and codes of professional conduct in solving problems (Copur 1990).

So far, the managers have assumed that it is less or no importance of motivation in achieving employee satisfaction. Yet, provision of appropriate motivation will give a new spirit for employees and can show the existence of good communication between superiors and subordinates, because superiors know what needs or desires subordinates.

Research on relationship between commitment and job satisfaction is an interesting topic because job satisfaction is as the first sign in a change of accountants who work in registered public accountants. The researchers are interested in studying matters relating to auditor in job satisfaction, because auditor's work is the kind of work that involves risks and greater responsibilities. Auditor's work is also experiencing a busy time in certain months. The purpose of study is to get empirical evidence about the effect of organ-

izational commitment and professional commitment on job satisfaction: motivation as a moderating.

THEORETICAL FRAMEWORK AND HYPOTHESIS

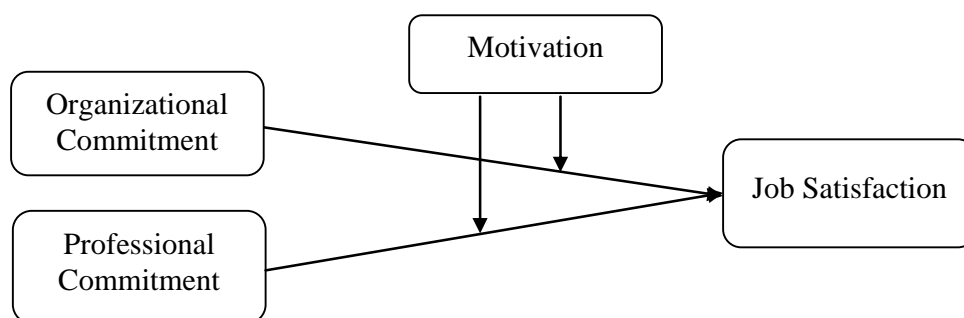
Organizational commitment is defined as a belief in the acceptance of goals and values of organization, a willingness to use a genuine effort to interests of organization, a desire to maintain membership in organization (Robbins 2003). Therefore, organizational commitment is one of the organization's concerns for maintaining going concern of the organization. Commitment is showing public accountant's desire to remain and work in the registered public accountant. Organizational commitment and job satisfaction are two things that are often taken into consideration when assessing change of accountants.

Several previous studies stated that organizational commitment directly influence job satisfaction (Bateman and Strasser 1984). Using organizational and professional commitment as predictors of job satisfaction, the results showed that existence of a real correlation between organizational commitment and job satisfaction (Aranya et al. 1982). Organizational commitment and professional commitment is complementary and harmonious and has impact on job satisfaction (Trisnaningsih 2003). Organization's commitment to grow as work expectations are met that will improve job satisfaction. Motivation is an encouragement for someone to perform activities in achieving goal (Reksohadiprojo 1990). Motivation will embody a behavior of organizational commitment to achieve job satisfaction. The hypothesis is as the following.

H1: Organizational commitment influences job satisfaction, and motivation as a moderating variable.

Professional commitment is defined as a belief in the acceptance of goals and values of the profession, a willingness to use a genuine effort to interests of profession, a desire to maintain membership in the profes-

Figure 1
The Effect of Organizational and Professional Commitment on Job Satisfaction:
Motivation as Moderating Variable



sion (Aranya et al. 1982). Professional commitment is basically a perception that core loyalty, determination and hopes someone with a guided by a system of values or norms that direct a person to work according to procedures (Larkin 1990).

On the contrary, job satisfaction is a general attitude toward job as the difference between the number of rewards received and the many who believed that should be accepted (Robbins 1996). The nature of job satisfaction is feeling happy or unhappy with the job (Davis and Newstrom 1995). Feeling happy or not happy appears when employees work. The higher expectations of this work can be met, higher employee satisfaction. If auditor has a professional commitment and motivation to do her job, job satisfaction will arise. The hypothesis is as follows.

H2: Professional commitment influence job satisfaction, motivation as a moderating variable.

Research model can be seen in Figure 1.

RESEARCH METHOD

The research object was taken from the registered public accountants, which is listed on the Directory of Indonesian Institute of Public Accountants 2008 in Jakarta area. They are public accountant who worked in the firm and these were used as respondents. The public accountants must have a minimum of two years work experience and at least as a senior public accountant, for the purpose of obtaining respondents who have organizational and professional commit-

ment. Data were collected through a questionnaire survey to the respondents. 150 questionnaires distributed, 128 responses were obtained. 112 questionnaires can be processed.

Organizational commitment is the power of the individual who is defined and associated with parts of the organization. This would reflect the attitudes of individuals who will remain a member of the organization which is shown with his hard work. Organizational commitment was measured using instrument twelve items on four-point Likert scale that was used Riva and Pramusinto (2005). This includes being identical with organizational objectives, a sense of involvement and organizational tasks and a sense of loyalty to the organization.

The test item-total correlation, there are two items dropped and value of Cronbach alpha 0.7031. Professional commitment is the level of individual loyalty to his profession as perceived individual (Larkin 1990). Professional commitment is measured using instrument with eighteen items on four-point Likert scale which have also been used by Larkin (1990) that includes identity with professional goals, the level of individual loyalty to his profession, behavior, attitudes and professional orientation. The test item-total correlation consists of four items dropped and value of Cronbach alpha 0.7017.

Motivation is encouragement in the person to perform an activity in order to achieve his desire including the impact of personal

Table 1
Descriptive Statistics

Variable	N	Mean	Standard Deviation	Actual Range	Theoretical Range
Organizational commitment	112	3.226	0.4167	1.6-3.9	1-4
Professional commitment	112	3.326	0.2696	2.57-3.93	1-4
Motivation	112	3.380	0.2235	2.89-3.89	1-4
Job satisfaction	112	3.346	0.3974	2-4	1-4

Table 2
Tests of Between-Subjects Effects

Source	Df	Mean Square	F-Ratio	p-value
Constant	1	1011.775	7775.473	0.000
Organizational commitment	1	1.846	14.188	0.000
Motivation	1	0.804	6.179	0.014
Organizational commitment* Motivation	1	1.001	7.695	0.007
Corrected model	3	1.159	8.908	0.000
Error	108	0.130	-	-
Total	112	-	-	-

Adjusted R² = 0.176

characteristics, influence the level and type of work and influence the work environment. It was measured using instrument ten items on four points Likert scale that was also used Trisnaningsih (2003). The test item-total correlation is one item dropped with the value of Cronbach alpha 0.6641. Job satisfaction is the level of individual satisfaction with its position in the organization relative to other coworkers. Job satisfaction was measured using instrument with four items on four-point Likert scale that was used by Locke (1997, 72) which includes the level of satisfaction, a feeling towards work and fulfillment of job expectations. The test items-total correlation of all items of job satisfaction instruments are valid with the value of Cronbach alpha 0.7288.

DATA ANALYSIS AND DISCUSSION

This section is initiated with results of data analysis and then followed by some discussion related to the findings. Firstly, it is presented on the results of a descriptive statistics that can be seen in Table 1.

To interpret the significance of the results of two-way interaction, organizational commitment and motivation, both are based on its median value to obtain four separate sub sample of job satisfaction. The test used should meet the ANOVA assumption that dependent variable has the same variance within each group forming independent variable category (homogeneity of variance). To test homogeneity of variance, the researchers use Levene's test showing that value of F_{3, 108} 0.579 and not significant at p-value 0.05 (p = 0.630) which means that ANOVA assumptions are accepted.

Results of testing the first hypothesis reported in Table 2 which shows that interaction between organizational commitment and motivation is positive (F = 7.695) and significant at p-value below 0.05 (p = 0.007). Thus, it supports the first hypothesis. In supporting the first hypothesis, it can be shown that motivation caused auditor who is committed to organization and feel satisfied with their jobs. This research is consistent with Trisnaningsih (2003). Job satisfaction is

Table 3
Tests of Between-Subjects Effects

Source	Df	Mean Square	F-Ratio	p-value
Constant	1	1022.085	8470.883	0.000
Professional commitment	1	2.732	22.645	0.000
Motivation	1	1.250	10.362	0.002
Professional commitment* Motivation	1	1.466	12.152	0.001
Corrected model	3	1.500	12.431	0.000
Error	108	0.121	-	-
Total	112	-	-	-

Adjusted R² = 0.236

considered as an early sign of organizational commitment in auditor turnover (Gregson 1992). The higher auditor's motivation is, the higher influence of organizational commitment on job satisfaction is.

Public accountants are motivated in their work and committed to the organization. So, they feel enthusiastic and satisfied with their work. In fact, motivation comes from the public accountants themselves. This is a concern by the Registered Public Accountants to encourage public accountant to keep motivated and committed to the organization. Thus, motivation is raising the effect of professional commitment on job satisfaction.

To interpret the significance of the results of two-way interaction, professional commitment and motivation, both dichotomies are based on its median value to obtain four separate sub sample of job satisfaction. The tests used must meet the ANOVA assumption that dependent variable has the same variance within each group forming independent variable category (homogeneity of variance). To test homogeneity of variance using Levene's test showed that value of F_{3,108} 0.234 and not significant at p-value 0.05 (p = 0.872) which means that ANOVA assumptions are accepted.

The results of testing the second hypothesis can be seen in Table 3 which shows that interaction between professional commitment and motivation is positive (F = 12.152) and significant at p-value below

0.05 (p = 0.001) so it supports the second hypotheses. The supported second hypothesis shows that motivation caused auditor who are committed to profession and they can be satisfied. This research is consistent with Trisnaningsih (2003). The higher auditor's motivation is, the higher influence of professional commitment on job satisfaction is.

Public accountants are motivated in their work and committed to the profession, they feel enthusiastic and satisfied with their work. Therefore, motivation comes from the public accountants themselves. This is a concern by the Registered Public Accountants to encourage public accountant to keep motivated and committed to the profession. Motivation is raising the effect of professional commitment on job satisfaction.

CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATIONS

In general, it can be concluded that motivation causes the auditors to be committed to organization and profession. In turn, they feel satisfied with their jobs. So, there is a consistency of the result of this research with the previous one. This implies that commitment to organization and profession can, in turn, make the auditors satisfied with their job.

Being committed to and satisfied with their jobs, the auditors can perform the work in accordance with professional standards of

public accountants. The result of such work in the form of audit opinion can provide information to investors for making appropriate decisions. In consequence, this condition can lead to the investors 'confidence in making decision with them. Finally, the company can get a funding source. In current financial crisis, companies need a funding source that is used to perform operations and pay off maturing debt.

The results above suggest that the registered public accountants can encourage public accountants to always keep motivated and committed to the organization and profession. The registered public accountants therefore should pay attention to job expectation of their auditors. It can be asserted that when there is a rising motivation, this can increase the effect of organizational and professional commitment on job satisfaction.

However, this study has several some limitations. First, there might be any possible questionnaires completed by the respondents who are not intended to do so. Secondly, this study only uses the variables of organizational and professional commitment and motivation in affecting job satisfaction. Thirdly, this study only takes a sample of the auditors that works on registered public accountants in Jakarta.

Suggestions for further research development are as follows. First, this questionnaire survey method can be backed up with interviews, both directly and via telephone in order to see whether the respondent has filled in the questionnaire in accordance with the actual situation or not. Second, there are still many variables that affect job satisfaction such as leadership style. Finally, it needs to expand the scope of research by getting the respondents from other areas not only in Jakarta.

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