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## Workplace Spirituality, Perceived Organizational Support, and Organizational Commitment among Auditors

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### Abstract

This study focuses on the auditors who are working in the Big Four public accounting firms; the largest international professional services networks in accountancy and professional services, which handle the vast majority of audits for publicly traded companies as well as many private companies, creating an oligopoly in auditing large companies. The recent scenario of all the Malaysian organizations indicates that we are lacking highly committed employees. The organizations have had a common complaint about the fact that their current employees are not as loyal as their employees used to be in the past. The objectives of this study are to explore the relationship and impact between workplace spirituality and organizational commitment with the mediation of perceived organizational support. Self-administered questionnaires were used in data collection were distributed among auditors in Penang comprised of 400 in the population. A total of 300 questionnaires were distributed with a response rate of 69%. The PLS is employed in the data analysis. The result discovers that workplace spirituality has an impact on organizational commitment, and the perceived organizational support has a partial mediation between them. This study contributes to the existing literature on the relationship and impact between workplace spirituality and organizational commitment with the mediation of perceived organizational support among auditors in the big four accounting firms.

**Keywords:** Workplace Spirituality, Organizational Commitment, Perceived Organizational Support, Auditors, Accounting Firms

## Introduction

The issues of brain drain among accounting professionals, namely auditors, in Malaysia had been felt by various accounting firms in the country. The syndrome of brain drain had been moving to the countries such as Singapore, China, Hong Kong, United Kingdom, and the Middle East particularly the Gulf Cooperation Council (GCC) nations (Tomlinson, Abdullah, & Kolesnikov-Jessop, 2008). Moreover, Tomlinson et al (2008) anticipated that by the nation would face a shortage of almost 20,000 qualified accountants. The issue of brain drain among accountants in the nation also addressed through the forum by the Accountant Today (Ravendran, 2008). On the other hand, the level of organizational commitment among auditors in the nation had been influenced by the extrinsic and intrinsic rewards. This was mentioned by Cohen and Gattiker (1994); Oliver (1990) on the literatures pertaining to rewards and organizational commitment. Interestingly, auditors were not motivated with the extrinsic rewards to commit but may be lacking in the intrinsic rewards too, such as workplace spirituality. Mottaz (1988), who asserts that intrinsic rewards such as task autonomy, task significance, and task involvement are the most powerful determinant of organizational commitment among professional, managerial, clerical, service, and blue-collar workers.

The problem that is to be explored in this study is the low level of organizational commitment reflected by these auditors towards their employers. Thus, this study replicates the works of Rego and Cunha (2008) in determining the correlation between workplace spirituality and organizational commitment among auditors in the nation. Moreover, the study also considers the mediation effect of perceived organizational support. The objectives of this study is:

1. To investigate the relationship between workplace spirituality and organizational commitment with the mediation of perceived organizational support among auditors.
2. To anticipates the impact of workplace spirituality and organizational commitment with the mediation of perceived organizational support among auditors.

## Literature Review

### Workplace Spirituality

Giacalone and Jukiewicz (2003) defined workplace spirituality as a framework of organizational values evidenced in the culture that promotes employees' experience of transcendence through the work process, facilitating their sense of being connected to others in a way that provides feelings of completeness and joy. The workplace spirituality comprises five dimensions from the works of Rego and Cunha (2008). Firstly, the team's sense of community that refers to the team spirit, interactions between employees and their co-workers, including support, genuine caring and freedom of expression among the team members, sense of community, and sense of common purpose. Secondly, alignment between organizational and individual values refers to employees who experience a strong sense of the bond between their inner lives and their organization's mission and purposes. Thirdly, a sense of contribution to the community that refers to employees having a deep sense of meaning and purpose in their work and in harmony with their life ideal values and contributing to the community. Fourthly, a sense of enjoyment at work refers to another way to attain meaning at work. Finally, opportunities for inner life concerns with the conditions of spirituality.

Meanwhile, Ashmos and Dunchon (2000) defined that workplace spirituality is about employees who understand themselves as spiritual beings whose souls need nourishment at work and about experiencing a sense of purpose and meaning in their work, and experiencing a sense of connectedness to one another and their workplace community. Lloyd (1990) discovered that an organization with highly influenced workplace spirituality can outperform other organizations with either little or no workplace spirituality. Thompson (2000) found that the more spirited companies tend to have outperformed the others. Furthermore, Turner (1999) has highlighted that workplace spirituality has a huge impact on an organization since the organization can gain advantages by developing a humanistic environment in which workers can achieve their full potential.

### **Organizational Commitment**

Allen and Meyer (1996) defined organizational commitment as a psychological link between the employees and the organization that makes it less likely that the employee will voluntarily leave the organization. They stated that organizational commitment comprised of affective commitment, normative commitment, and continuance commitment. Firstly, affective commitment refers to the identification with, involvement in an emotional attachment to, the organization. Employees with strong affective commitment remain in the organization because they want to do so. Secondly, the continuance commitment refers to the employees' recognition of the costs associated with them leaving the organization. Employees with a strong continuance commitment will remain in an organization because they have to do so. Finally, the normative commitment refers to a sense of obligation to the organization. Employees with a high normative commitment will remain in the organization because they ought to do so.

Interestingly, the low levels of organizational commitment could lead to higher turnover (Porter, Steers, Mowday & Boulian, 1974; Mowday et al., 1982; Aranya, Kushnir, & Valency, 1986; Aryee, Wyatt, & Ma, 1991; Bennett & Durkin, 2000), absenteeism (Steers, 1977; Koch & Steers, 1978; Bennett & Durkin, 2000), poor job performance (Meyer & Allen, 1997; Iverson & Buttigieg, 1999; Clugston, 2000; Jaramillo, Mulki & Marshall, 2005; Park & Rainey, 2007), turnover intention, actual turnover, poor organizational citizenship behaviors, and it also affects the employee's health and well-being (Meyer, Stanley, Herscovitch, & Topolnytsky, 2002). Hence, Tayyab (2006) stated that considering the costs associated with turnover, it is potentially important by finding ways to increase employees' commitment.

### **Perceived Organizational Support**

Eisenberger, Huntington, Hutchinson, and Sowa (1986) defined perceived organizational support as the extent to which the organization values their contributions and cares about their well-being. Meanwhile, Rhoades and Eisenberger (2002) viewed perceived organizational support as the extent to which an organization rewards work efforts, meets the emotional needs of employees, is perceived to respond to the worker's values and needs. This suggested as employees feel the organization cares about their well-being, then they felt the obligation to help the organization reach its objective. Moreover, perceived organizational support did strengthen the employees' belief that the organization acknowledges and rewards superior performance to them as such improve employees' organizational commitment, job-related effect, job involvement, performance, strains, intention to leave, and withdrawal behavior (Shore & Shore, 1995; Rhoades & Eisenberger,

2002). Therefore, the feeling of employees on the treatment as favorable and unfavorable by the organization had an impact on their contributions and cares to the organization.

On the other hand, Nasurdin, Hemdi, and Lye (2008) found that perceived organizational support mediate the relationship between human resource management practices, namely career development and performance appraisal, toward organizational commitment. Allen, Shore, and Griffeth (2003) also reported that perceived organizational support mediated the relationship between commitment and decision making, job security, and fairness of rewards. Rhoades et al. (2001) found that perceived organizational support influenced the relationship between commitment and organizational rewards, procedural justice, and supervisor support. Research has shown that procedural justice perceptions affected work outcomes such as commitment, satisfaction, and intent to quit via the influence of perceived organizational support (Masterson, Lewis, Goldman, & Taylor, 2000). Thus, these posits that perceived organizational support could be considered as a mediator in this study.

### **The Relationship between Workplace Spirituality and Organizational Commitment**

Marques, Dhiman, and King (2007) indicated that when an organization consciously attempts to nurture spirituality in the workplace, the entire people within the organization will be more attuned to a spiritual mindset. Subsequently, workplace spirituality was instrumental in enhancing employees' organizational commitment (Krishnakumar & Neck, 2002; Moore & Casper, 2006; Rego & Cunha, 2008). Eisenberger et al. (1986) stated that employees who perceived that their organization attempts to nurture spirituality in the workplace will experience greater perceived organizational support and increase the organizational commitment. Meanwhile, Allen et al. (2003) discovered that the employees were less likely to leave the organization. Therefore, workplace spirituality would significantly and positively influence their affective, normative commitment, and continuance commitment to the organization. Thus, the study posits the hypothesis that:

H<sub>1</sub>: Workplace spirituality has a positive impact on organizational commitment among auditors.

### **The Relationship between Workplace Spirituality and Perceived Organizational Support**

Rhoades and Eisenberger (2002) suggested there were three main antecedents of perceived organizational support such as fair organizational procedures, supervisors' support, and favorable rewards and job conditions. Most of the organizational support antecedents are largely based on the different forms of organizational favorable treatment. Among them is the form of intrinsic rewards such as workplace spirituality. The employee perception of workplace spirituality would have an impact on perceived organizational support. Thus, this study posits the hypothesis that:

H<sub>2</sub>: Workplace spirituality has a positive impact on perceived organizational support among auditors.

### **The Relationship between Perceived Organizational Support and Organizational Commitment**

Various studies claimed that perceived organizational support creates a feeling of obligation to support the organization, and the employees who feel they are supported by the

organization will reciprocate with higher organizational commitment (Eisenberger et al., 1986, 1990, 2001; Hutchison, 1997; Rhoades & Eisenberger, 2002). Rhoades and Eisenberger (2002) found several consequences of organizational support, such as organizational commitment, job-related effect, job involvement, retention, performance, strains, and job satisfaction. Hence, employees perceived organizational support would directly and positively influence their affective and normative commitment. Thus, this study posits the hypothesis that:

H<sub>3</sub>: Perceived organizational support has a positive impact on organizational commitment among auditors.

### The Relationship between Workplace Spirituality, Perceived Organizational Support, and Organizational Commitment

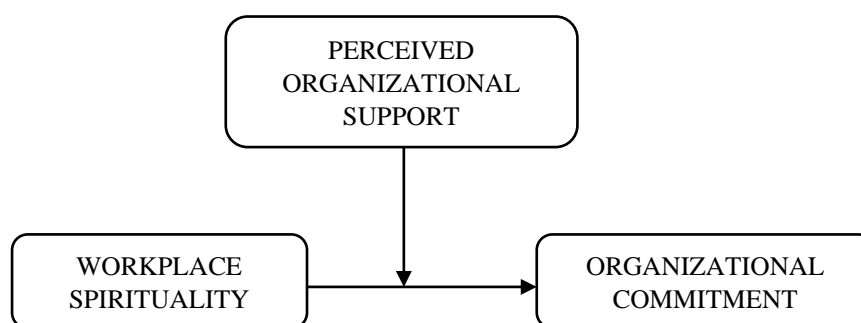
Strategic human resources management perspective claimed that organization has chosen to invest in its human capital to sustain competitive advantage through spiritual work and employees. By further examining the impact of workplace spirituality on employee's organizational commitment and perceived organizational support as the mechanism through which this occurs, this contributed towards potentially addressing the black box in the human resource management literature. Thus, this study posits the hypothesis that:

H<sub>4</sub>: Workplace spirituality has a positive impact on organizational commitment with the mediation of perceived organizational support among auditors.

### Theoretical Framework

Drawing from Social Exchange Theory (Blau, 1964), this study conceptualized workplace spirituality and organizational commitment; namely the affective commitment, normative commitment, and continuance commitment, with the mediation of perceived organizational support among auditors in the accounting firms as depicted in Figure 1.

Figure 1: Theoretical Framework



### Methodology

The study's population and sample were the auditors in the accounting forms in the Northern Region of the nation. The auditors would be sought from the list of the Big Four accounting forms in the region, namely KPMG, Deloitte Touche Tohmatsu, Ernst & Young, and PricewaterhouseCoopers (Suddaby, Gendron & Lam, 2009). The respondents were obtained through a simple random sampling method.

A self-administered questionnaires were distributed among the auditors in the Big Four accounting firms. The questionnaires were emailed to the human resource representative of each firm. All the questionnaire instruments were adopted from various published literature besides the demographic factors. The questionnaire comprised of four sections: Section A comprised of demographic questions, Section B comprised of the workplace spirituality questions, Section C comprised of perceived organizational support questions, and Section D comprised of organizational commitment questions. Table 1 depicts the reliability of the questions used.

Table 1: Research Tools

Item & Source	Source	n	$\alpha$
Workplace Spirituality	Rego and Cunha (2008)	17	0.67-0.88
Organizational Commitment	Meyer et al. (1993)	18	0.78-0.91
Perceived Organizational Support	Eisenberger et al. (1990)	9	0.97

### Data Analysis

Table 4.1 depicts the response rate for each firm in this study. Three-hundred questionnaires were distributed among auditors in the Big Four accounting firms. A total of 207 useable questionnaires were collected with are return rated of 69%.

Table 2: The Big Four Firms and Overall Response Rates

Firm	n	Distributed	Collected	%
Firm A	80	60	34	56.7
Firm B	95	72	46	63.9
Firm C	120	90	59	65.6
Firm D	105	78	68	87.2
Total	400	300	207	69.0

Table 3 depicts the demographic analysis. Majority of the respondents in this study were female (n=115; 55.6%) as compared to male (n=92; 44.4%). Most respondents were single (n=183; 88.4%) as compared to married (n=24; 11.6%). The majority of them are relatively young. Most come from the age below 30 years old (n=201; 97.1%); meanwhile, the age between 31 to 40 years old were 6 (2.9%). Academically, the majority of respondents were degree holders (n=129; 62.3%). There are 71 respondents (34.3%) who had the Association of Chartered Certified Accountants (ACCA) qualification and only a minority had Certified Public Accountants (CPA) qualification (n=7; 3.4%). Both the ACCA and CPA qualifications are recognized around the world. The 3.4% (n=7) of the respondents were graduated with a CPA from Australia while the 34.3% (n=71) respondents who graduated from the ACCA examination had undergone an accounting program from London. Concerning the position, out of the 207 respondents, the majority of the respondents were the associate's level auditor (n=126; 60.9%). Besides, there were 30.9% (n=64) of the respondents have achieved the status of the senior level and only 8.2% (n=17) were from the managerial level.

In the organizational tenure, 45.9% (n=95) of the respondents have 12 to 24 months of experiences followed by 30.9% (n=64) of the respondents who have 25 to 36 months of

experiences, and 12.6% (n=26) of the respondents have 37 to 48 months of experiences. The minorities of 2.4% (n=5) of the respondents have 49 to 60 months of experience in that firm, and the remaining 8.2% (n=17) of respondents indicated that they have worked at the current firms for more than 60 months. On the position tenure, 28.0% (n=58) of the respondents have been in their current positions for 1 to 12 months. Most of the respondents are at their positions within the 13 to 24 month period (n=126; 60.9%). A total of 6.3% (n=13) of the respondents have been at their position within 25 to 36 months, while the rest of 4.8% (n=10) claimed to have worked at the current position for more than 36 months.

Table 3: Demographic Analysis

Item	Categories	n	%
Gender	Male	92	44.4
	Female	115	55.6
Marital Status	Single	183	88.4
	Married	24	11.6
Age	Less than 20 years	8	3.9
	21 to 30 years	193	93.2
	31 to 40 years	6	2.9
Qualification	Degree Holder	129	62.3
	ACCA	71	34.3
	CPA	7	3.4
Position Level	Associate	126	60.9
	Senior	64	30.9
	Manager	17	8.2
Organization Tenure (months)	12 – 24	95	45.9
	25 – 36	64	30.9
	37 – 48	26	12.6
	49 – 60	5	2.4
	> 60	17	8.2
Position Tenure (months)	1 – 12	58	28.0
	13 – 24	126	60.9
	25 – 36	13	6.3
	> 36	10	4.8

### Reliability Analysis

Table 4 depicts the reliability analysis of the measures was conducted by using Cronbach's alpha coefficient and composite reliability. The reliability of a measure indicates the stability and consistency of the instrument in measuring a concept and helps to assess the goodness of a measure (Sekaran, 2003).

Table 4: Reliability Analysis

Item & Source	n	$\alpha$
Workplace Spirituality	16	0.57-0.83
Organizational Commitment	5	0.77
Perceived Organizational Support	13	0.76-0.87



### Hypotheses Analysis

The PLS structural model was used in examining the path coefficients ( $\beta$ ) to test the hypotheses generated. The path coefficients generated by PLS indicate the relationships and can be used similarly to the traditional regression coefficients (Gefen, Straub & Boudreau, 2000). The  $t$ -values of each coefficient were obtained by applying a bootstrap procedure (Efron & Tibshirani, 1993; Bakshi & Krishna, 2009; Chin, 2010). The  $t$ -values of the parameter indicate the strength of the relationship the parameter represents; therefore the higher the  $t$ -value, the stronger the relationship is (Huang, Lin, & Chuang, 2007). The  $R^2$  values of the endogenous (dependent) constructs indicate whether a particular PLS model accomplishes the objective of maximizing the variance explained (Hulland, 1999; Schepers, Wetzels & Ruyter, 2005).

### The Relationship between Workplace Spirituality and Organizational Commitment

A model without the mediation effect was utilized to examine the relationship between workplace spirituality and organizational commitment. Figure 2 and Table 5 showed the results of Hypotheses 1. The  $R^2$  value of 0.561 suggests that 56.1% of the variance in the extent of affective commitment can be explained by the five dimensions of workplace spirituality. This study has found that affective commitment was the highest among the three dependent variables. On the other hand, the  $R^2$  value of 0.485 suggests that 48.5% of the variance in the extent of normative commitment can be explained by the five dimensions of workplace spirituality. Continuance commitment was the lowest, with the  $R^2$  value was only 0.266 suggesting 26.6% can be explained by the five dimensions of workplace spirituality.

From Table 5, there was one out of five dimensions of workplace spirituality that was not a significant predictor of affective commitment. Alignment with organizational values ( $\beta=0.196$ ,  $p<0.01$ ), sense of contribution to the community ( $\beta=0.170$ ,  $p<0.01$ ), enjoyment at work ( $\beta=0.294$ ,  $p<0.01$ ), and opportunity for inner life ( $\beta=0.309$ ,  $p<0.01$ ) were positively related to affective commitment, whereas team's sense of community was not a significant predictor of affective commitment. The hypothesis  $H_{1a}$  was not supported, whereas  $H_{1b}$ ,  $H_{1c}$ ,  $H_{1d}$ , and  $H_{1e}$  were supported. Besides, a closer look at Table 5 shows that two out of five dimensions of workplace spirituality were not significant predictors of normative commitment. Alignment with organizational values ( $\beta=0.372$ ,  $p<0.01$ ), enjoyment at work ( $\beta=0.287$ ,  $p<0.01$ ), and opportunity for inner life ( $\beta=0.238$ ,  $p<0.01$ ) were positively related to normative commitment, whereas team's sense of community and sense of contribution to the community were not significant predictors of affective commitment. Therefore, hypotheses  $H_{1f}$  and  $H_{1h}$  were not supported, whereas  $H_{1g}$ ,  $H_{1i}$ , and  $H_{1j}$  were supported. From the perspective of continuance commitment, two dimensions were negatively predicting the continuance commitment which was the team's sense of community ( $\beta=-0.275$ ,  $p<0.01$ ) and enjoyment at work ( $\beta=-0.425$ ,  $p<0.01$ ). This study developed the hypothesis between the relation of workplace spirituality and continuance commitment was negative. The hypotheses of  $H_{1k}$  and  $H_{1n}$  were supported. On the other hand, alignment with organizational values, sense of contribution to the community, and opportunity for inner life were not significant predictors of continuance commitment. The hypotheses of  $H_{1l}$ ,  $H_{1m}$ , and  $H_{1o}$  were not supported. Thus, overall the hypothesis  $H_1$  is partially supported.

Figure 2: Results of the Path Analysis (Without Mediator)

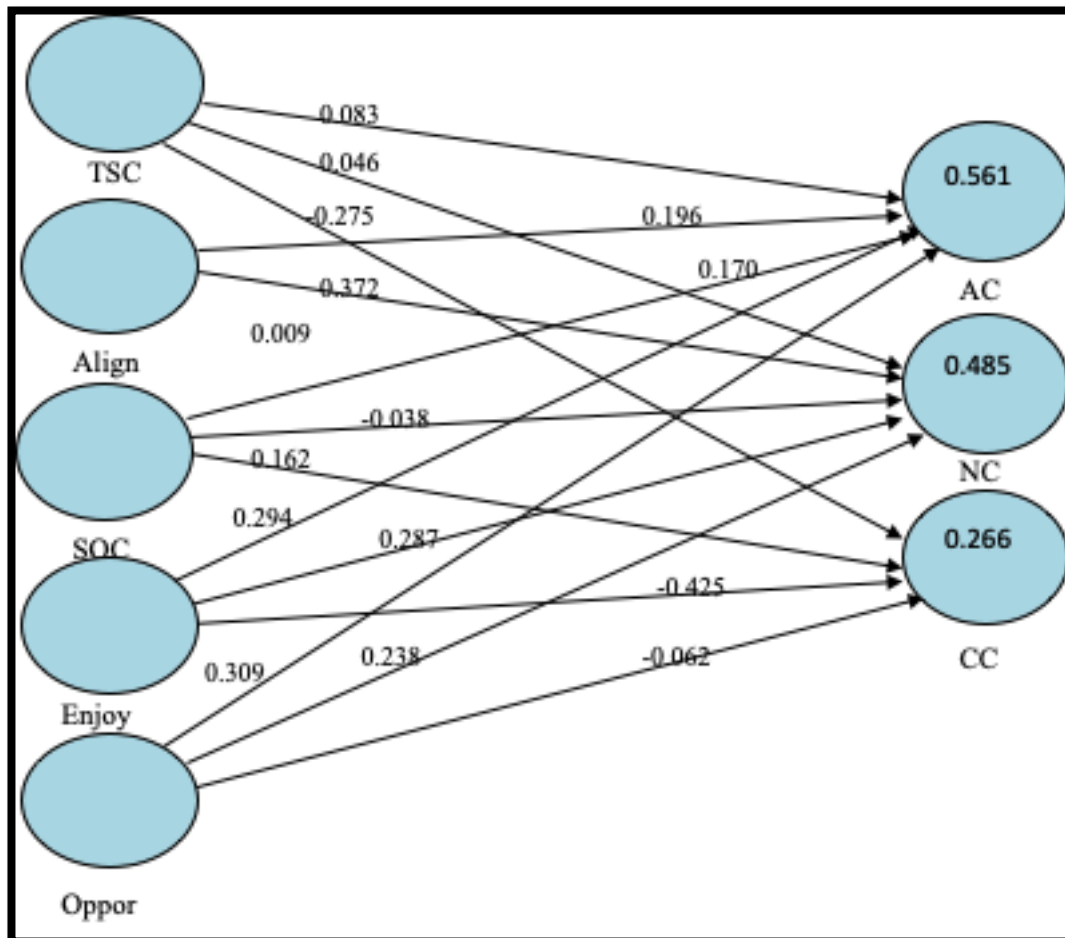


Table 5: Path Coefficients and Hypotheses Testing (Without Mediator)

Hypothesis	Relationship	Path Coefficient	t-value	Supported
H1a	TSC → AC	0.083	1.284	NO
H1b	Align → AC	0.196***	2.921	YES
H1c	SOC → AC	0.170***	2.719	YES
H1d	Enjoy → AC	0.294***	5.578	YES
H1e	Oppor → AC	0.309***	5.542	YES
H1f	TSC → NC	0.046	0.726	NO
H1g	Align → NC	0.372***	5.374	YES
H1h	SOC → NC	-0.038	0.569	NO
H1i	Enjoy → NC	0.287***	4.110	YES
H1j	Oppor → NC	0.238***	3.492	YES
H1k	TSC → CC	-0.275***	3.446	YES
H1l	Align → CC	0.009	0.120	NO
H1m	SOC → CC	0.162	1.740	NO
H1n	Enjoy → CC	-0.425***	6.822	YES
H1o	Oppor → CC	-0.062	0.676	NO

\*\*\* $p < .01$  at  $t$ -value = 2.58, \*\* $p < .05$  at  $t$ -value = 1.96

Employees with strong affective commitment have involvement in and strong emotional attachment to the organization due to the acceptance of the organizational values (Porter et al., 1974; Meyer & Allen, 1984; Shore & Shore, 1995). When employees have a strong emotional attachment to the organization, they will enjoy the memberships in the organization and have an infinite desire to remain with the organization (Porter et al., 1974). The study revealed that workplace spirituality was significantly and positively related to affective commitment, which is consistent with the findings of Rego and Cunha (2008). This study found that four dimensions of workplace spirituality were positively and significantly related to affective commitment. In detail, the opportunity for inner life was found to be the strongest predictor of auditors' affective commitment, followed by enjoyment at work, alignment between organizational and individual values, and a sense of contribution to the community. However, there was one dimension of workplace spirituality that was not a significant predictor of affective commitment, the team's sense of community. The findings implied that employees who perceived high opportunity for inner life would perceive higher affective commitment. Similarly, employees who felt that they experience enjoyment at their work, who felt that the organizational values are aligned with their values, and who sense the organization have a contribution to the community, would contribute to higher affective commitment.

This study found that there were three dimensions of workplace spirituality that were positively and significantly related to normative commitment. A closer look into it, there were two dimensions of workplace spirituality that were not significant predictors of normative commitment, the team's sense of community and sense of contribution to the community. Alignment between organizational and individual values was found to be the strongest predictors of auditors' normative commitment, followed by enjoyment at work, and opportunity for the inner life. The findings implied that employees who feel that there is alignment between organizational and their values would perceive higher normative commitment. Similarly, employees who felt that they experience enjoyment at their work and who felt that there is an opportunity for inner life would contribute to higher normative commitment. Moreover, this study found that there were two dimensions of workplace spirituality that were negatively and significantly related to continuance commitment. Besides, there were three dimensions of workplace spirituality that were not significant predictors of continuance commitment, alignment between organizational and individual values, sense of contribution to society, and opportunity for the inner life. Enjoyment at work was found to be the strongest predictor of auditors' continuance commitment, followed by the team's sense of community. The findings implied that employees who feel the enjoyment at work would perceive lower continuance commitment. Similarly, employees who perceived the team's sense of community would contribute to lower continuance commitment.

### **The Relationship Between Workplace Spirituality and Perceived Organizational Support**

Figure 3 and Table 6 depicts the relationship between workplace spirituality and perceived organizational support through the research model with mediation. The current model displays  $R^2$  value as 0.564, suggesting that 56.4% of the variance in the extent of perceived organizational support can be explained by the five dimensions of workplace spirituality. A close look shows that alignment with organizational values was positively related ( $\beta=0.512$ ,  $p<0.01$ ) to perceived organizational support, and so was an opportunity for inner life ( $\beta=0.310$ ,  $p<0.01$ ), and so was enjoyment at work ( $\beta=0.115$ ,  $p<0.05$ ). On the other hand, the

team's sense of community, and sense of contribution to the community were not significant predictors of perceived organizational support. As a result, the hypotheses of H<sub>2b</sub>, H<sub>2d</sub>, and H<sub>2e</sub> were supported, whereas H<sub>2a</sub> and H<sub>2c</sub> were not supported. Thus, overall the hypothesis H<sub>2</sub> is partially supported.

Figure 3: Results Of The Path Analysis (With Mediator)

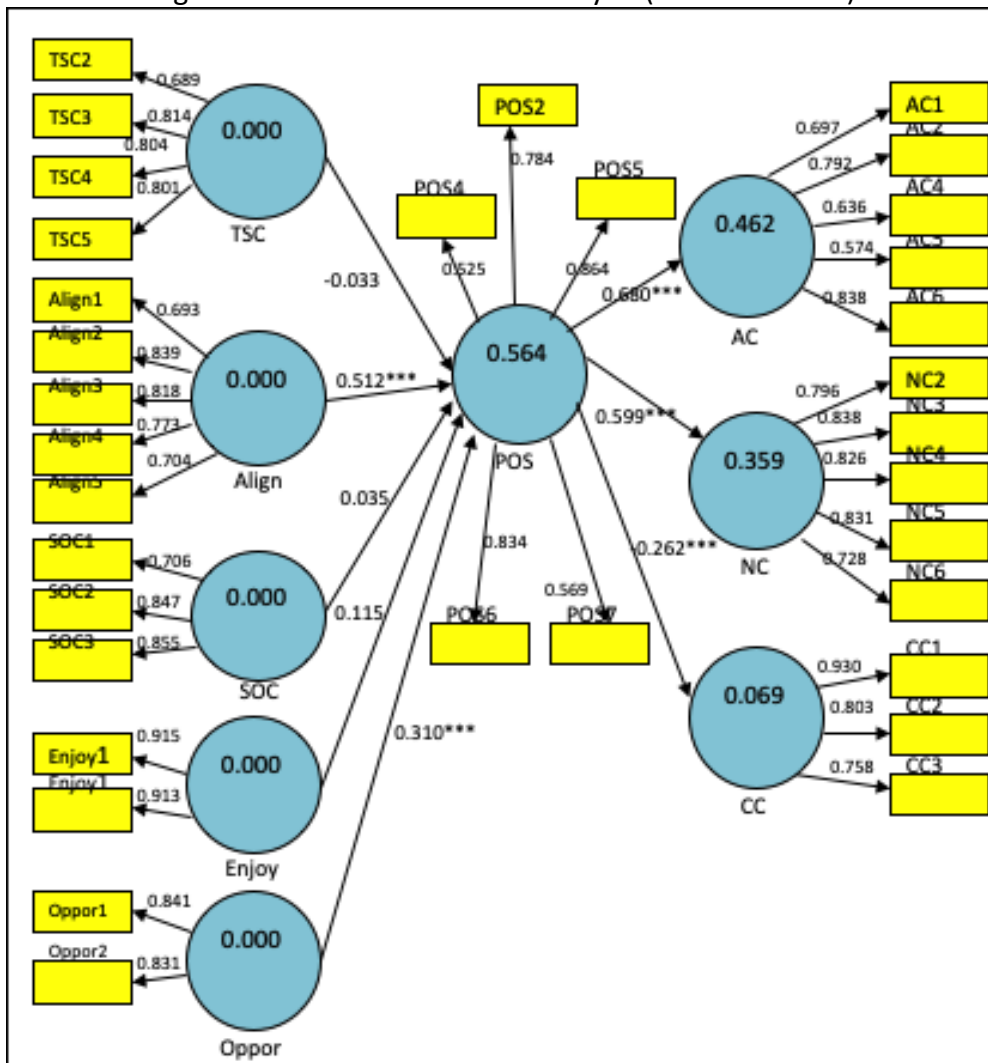


Table 6: Path Coefficients and Hypotheses Testing of Workplace Spirituality and POS (With Mediator)

Hypothesis	Relationship	Path Coefficient	t-value	Supported
H2a	TSC → POS	-0.033	0.448	NO
H2b	Align → POS	0.512***	6.558	YES
H2c	SOC → POS	0.035	0.554	NO
H2d	Enjoy → POS	0.115	2.006	YES
H2e	Oppor → POS	0.310***	4.586	YES

\*\*\* $p < .01$  at  $t$ -value = 2.58, \*\* $p < .05$  at  $t$ -value = 1.96

The second research question dealt with the relationship between employees' perceived workplace spirituality and employees' perceived organizational support. Hypothesis 2 posits that employees' perceived workplace spirituality will have a positive effect on perceived organizational support. This study found that two dimensions of workplace spirituality namely, alignment with organizational and individual values, and opportunity for inner life were significantly related to perceived organizational support. Alignment between an organization and individual values was found to be the strongest predictor of perceived organizational support, followed by an opportunity for the inner life. The findings implied that auditors who highly sense the organization's values are aligned with his/ her values would also highly perceive the organization has been supportive towards them. Similarly, auditors who sense the organization respect his/ her inner life would feel that the organization has been supportive towards them.

There was little research put together the workplace spirituality and perceived organizational support (Marschke, Preziosi & Harrington, 2009; Moore & Casper, 2006; Pawar, 2009). Perceived organizational support was added as a mediating variable as one of the contributions in this study. The study thus could not find much literature on this relationship. Alignment between an organization and individual values was found to be the strongest predictor of perceived organizational support. When auditors feel that the organization's values were the same as their values, this will contribute to a higher level of organizational support. If they find that the organizational values are not aligned with their values, this will let them feel that the organization is not so supportive towards them.

### The Relationship Between Perceived Organizational Support and Organizational Commitment

Figure 3 and Table 7 depicts the relationship between the perceived organizational support and three dimensions of organizational commitment. The  $R^2$  value of 0.462 suggests that 46.2% of the variance in the extent of affective commitment can be explained by perceived organizational support. This study discovers that affective commitment was the highest among the three dependent variables. On the other hand, the  $R^2$  value of 0.359 proposes that 35.9% of the variance in the extent of normative commitment can be explained by the perceived organizational support. Continuance commitment was the lowest with the  $R^2$  value only 0.069, suggesting that only 6.9% of continuance commitment can be explained by the perceived organizational support. A close  $R^2$  look shows that perceived organizational support was significantly related to three dimensions of organizational commitment, where the relationship between POS and affective commitment was positively significant at ( $\beta = 0.68$ ,  $p < 0.01$ ). The relationship between perceived organizational support and normative

commitment was also positively significant at ( $\beta=0.599$ ,  $p<0.01$ ). However, the relationship between perceived organizational support and continuance commitment was negatively significant at ( $\beta=-0.262$ ,  $p<0.01$ ). The hypotheses of H<sub>3a</sub>, H<sub>3b</sub>, and H<sub>3c</sub> were supported. Thus, the overall hypothesis H<sub>3</sub> is supported.

Table 7: Path Coefficients and Hypotheses Testing of the Perceived Organizational Support and Organizational Commitment (With Mediator)

Hypothesis	Relationship	Path Coefficient	t-value	Supported
H3a	POS → AC	0.680***	15.795	YES
H3b	POS → NC	0.599***	12.281	YES
H3c	POS → CC	-0.262***	3.548	YES

\*\*\* $p < .01$  at  $t$ -value = 2.58, \*\* $p < .05$  at  $t$ -value = 1.96

The third research question dealt with the relationship between employees' perceived organizational support and organizational commitment, namely affective commitment, normative commitment, and continuance commitment. Hypothesis 3 posits that employees' perceptions of workplace spirituality will have a positive effect on affective and normative commitment while hurting continuance commitment.

This study found that perceived organizational support was significantly and positively related to affective commitment and normative commitment. The result of this investigation implies that when employees perceived they have support from their organization, they are more likely to remain in the organization with affective and normative commitment. This result is similar to the previous studies (Lew, 2009; Meyer & Allen, 1997). Besides, the study finding is also consistent with Organizational Support Theory and other social exchange approaches holding that employees reciprocate favorable treatment with greater commitment (Eisenberger et al., 1986; Meyer & Allen, 1997; Shore & Shore, 1995; Wayne, Shore, & Liden, 1997). In a social exchange relation (Blau, 1964) support and treatment given by the employers (via the organizational support) will stimulate employees to reciprocate by having faith in the organization. The employers therefore should take efforts to value employee dedication that would help heighten employee performance.

This study had shown that perceived organizational support was significantly negatively predicting continuance commitment. Previous studies revealed that perceived organizational support decreases employees' feelings of continuance commitment, which develops when employees are forced to stay with an organization because of the high costs of leaving (Rhoades & Eisenberger, 2002). Besides, employees with strong levels of continuance commitment are likely to feel that they "had to" remain with the organization because of the lack of attractive alternatives. One possible explanation is that perceived organizational support lessens the feelings of entrapment that develop when employees feel compelled to continue working for the organization because of the high costs associated with leaving (Aube, Rousseau, & Morin, 2007; Rhoades and Eisenberger, 2002). A high level of perceived organizational support may help to restore the balance between the benefits awarded by the organization and the contributions of the individual. Indeed, when individuals perceive a high level of organizational support, the costs attached to quit their job will be perceived as being less significant than if they thought that they had given a great deal to the organization without having received anything in return.

### The Mediation of Perceived Organizational Support

To examine the mediating roles of the perceived organizational support in the organization as posited in hypotheses H<sub>4</sub> (H<sub>4a</sub> to H<sub>4o</sub>), the procedures as suggested by scholars (Kenny, 2003; Baron & Kenny, 1986) were followed. Baron and Kenny (1986) establish a four-step criteria model to determine if mediation is present as the independent variable is significantly related to the dependent variable in the absence of the mediator, the independent variable is significantly related to the mediator, the mediator is significantly related to the dependent variables, and the effect of the independent variable on the dependent variable becomes insignificant upon the addition of the mediator into the equation. Table 8 presents how the t-value is derived from. The analysis utilized the t-value of the computation result of the mediation effect. Hence, the critical values used to determine the significant or non-significant effect was +/- 1.96.

Table 8: Summary of the Indirect Impact of Perceived Organizational Support on the Relationship between Workplace Spirituality and Organizational Commitment

Hypothesis	Relationship	Path a	Path b	Standard Deviation (After Bootstrapping)	t-value (After Bootstrapping)	Indirect Impact
H4a	TSC → POS → AC	-0.033	0.680***	0.051	-0.440	NO
H4b	Align → POS → AC	0.512***	0.680***	0.058	6.003**	YES
H4c	SOC → POS → AC	0.035	0.680***	0.045	0.529	NO
H4d	Enjoy → POS → AC	0.115**	0.680***	0.041	1.907	NO
H4e	Oppor → POS → AC	0.310***	0.680***	0.045	4.684**	YES
H4f	TSC → POS → NC	-0.033	0.599***	0.044	-0.449	NO
H4g	Align → POS → NC	0.512***	0.599***	0.049	6.259**	YES
H4h	SOC → POS → NC	0.035	0.599***	0.040	0.524	NO
H4i	Enjoy → POS → NC	0.115**	0.599***	0.037	1.862	NO
H4j	Oppor → POS → NC	0.310***	0.599***	0.043	4.318**	YES
H4k	TSC → POS → CC	-0.033	0.262***	-0.453	0.019	NO
H4l	Align → POS → CC	0.512***	0.262***	0.037	3.626**	YES
H4m	SOC → POS → CC	0.035	0.262***	0.019	0.482	NO
H4n	Enjoy → POS → CC	0.115**	0.262***	0.021	1.435	NO
H4o	Oppor → POS → CC	0.310***	0.262***	0.029	2.801**	YES

For path coefficient: \*\*\* $p < .01$  at  $t$ -value = 2.58, \*\* $p < .05$  at  $t$ -value = 1.96

For  $t$ -value: \*\* $p < .05$  at  $t$ -value = 1.96

The full or partial mediation was examined in the PLS path modeling through the path coefficient reduction between the independent and dependent variables. Table 9 presents the path coefficients without the mediator effect and with the mediator effect and also the result of partial or full mediation in one relationship.

Table 9: Summary of the Full or Partial Mediation of Perceived Organizational Support on the Relationship Between Workplace Spirituality and Organizational Commitment

Hypothesis	Relationship	Path Coefficient (Without Mediation)	Path Coefficient (With Mediation)	Indirect Impact	Partial/Full Mediation
H4a	TSC → POS → AC	0.083	0.088	NO	No Mediation
H4b	Align → POS → AC	0.196***	0.006	YES	Full Mediation
H4c	SOC → POS → AC	0.170***	0.167***	NO	No Mediation
H4d	Enjoy → POS → AC	0.294***	0.255***	NO	No Mediation
H4e	Oppor → POS → AC	0.309***	0.198***	YES	Partial Mediation
H4f	TSC → POS → NC	0.046	0.047	NO	No Mediation
H4g	Align → POS → NC	0.372***	0.264***	YES	Partial Mediation
H4h	SOC → POS → NC	-0.038	-0.046	NO	No Mediation
H4i	Enjoy → POS → NC	0.287***	0.269***	NO	No Mediation
H4j	Oppor → POS → NC	0.238***	0.173***	YES	Partial Mediation
H4k	TSC → POS → CC	-0.275***	-0.271***	NO	No Mediation
H4l	Align → POS → CC	0.009	0.002	YES	No Mediation
H4m	SOC → POS → CC	0.162	0.154	NO	No Mediation
H4n	Enjoy → POS → CC	-0.425***	-0.426***	NO	No Mediation
H4o	Oppor → POS → CC	-0.062	-0.074	YES	No Mediation

For path coefficient: \*\*\* $p < .01$  at  $t$ -value = 2.58, \*\* $p < .05$  at  $t$ -value = 1.96

The fourth research question deals with the mediating role of perceived organizational support on the relationship between workplace spirituality and organizational commitment. Hypothesis 4 posits that perceived organizational support mediates the relationship between workplace spirituality and organizational commitment. Based on the findings of this study, perceived organizational support fully mediated the relationship between employee's perceived alignment between organizational and individual values and affective commitment. This implies that employee's perceived alignment between organizational and individual values had an indirect impact on auditors' affective commitment. For auditors, if the organization's values are aligned with their values in life, it will indirectly influence the



affective commitment to the firm. The values of the organization must be very prestigious and practical in the first place, then it will indirectly let auditors feel emotionally attach to the organization. Auditors are very independent and have logical thinking, if they feel that the organization is doing the right thing, they will follow them and feel happy to remain in the organization. A positive attitude on their works is the most important thing to an organization because they may work with their full heart and soul to increase the organization's performance.

Also, perceived organizational support partially mediates the relationship between employee's perceived opportunity for the inner life and affective commitment. Perceived organizational support also partially mediates the relationship between employee's perceived alignment between organizational and individual values and perceived opportunity for the inner life and normative commitment. This implies that employees' perceived opportunity for inner life had a direct and indirect influence on their affective commitment through perceived organizational support. Employee's perceived alignment between organizational and individual values, and perceived opportunity for inner life also had a direct and indirect impact on their normative commitment through perceived organizational support.

### Summary of Findings

Table 10 presents the summary of the findings from the hypotheses testing.

Table 10: Summary of Hypotheses Testing

Hypothesis		Result
H <sub>1</sub> :	Workplace spirituality has a positive impact on organizational commitment among auditors	Partial Supported
H <sub>2</sub> :	Workplace spirituality has a positive impact on perceived organizational support among auditors	Partial Supported
H <sub>3</sub> :	Perceived organizational support has a positive impact on organizational commitment among auditors	Supported
H <sub>4</sub> :	Workplace spirituality has a positive impact on organizational commitment with the mediation of perceived organizational support among auditors	Partial mediation

### Discussions

From the practical perspectives, the result of this study offers several suggestions to human resources managers and top management in public accounting firms in Malaysia. Specifically, human resources managers should use the results from this study to retain skilled auditors. Workplace spirituality about alignment between organizational and individual values and opportunity for inner life were found to have significant positive and direct effects on perceived organizational support. Perceived alignment between organizational and individual values had a significant indirect impact on auditors' affective commitment. Meanwhile, perceived opportunity for inner life had a direct and indirect impact on their affective commitment. Furthermore, perceived alignment between organizational and individual values, and perceived opportunity for inner life had a direct and indirect impact on their normative commitment. Given that spirituality would lead to higher affective and normative

commitment, the results from this study would guide top management and managers on how to retain auditors' by revealing the workplace spirituality.

For those public accounting firms that are currently revealing spirituality in the workplace, the findings from this study suggest that these firms may want to continue to do so. Managers can further strive to enhance affective and normative commitment among auditors by continuing to let the auditors sense the opportunity for their inner life and let the auditors feel that their values and the organizational values are aligned. Therefore, auditors will become more productive over the long run compared with employees in firms where spirituality is ignored.

Also, managers need to be careful when preparing and carrying out organizational change because if changes impact spirituality in a negative way such as causing breach in the individual-organizational alignment and harming the sense of opportunity for their inner life, then the outcome can be decreasing affective and normative commitment, as well as a subsequent decrease of individuals' efforts and performance and a drop in organizational performance.

Big four public accounting firm's authorities should also recognize that perceived organizational support has a direct effect on affective and normative commitment. The findings suggest that to retain employees with affective and normative commitment, the employee must perceive that they have organizational support from the organization. Therefore, public accounting firms must enhance organizational support through workplace spirituality such as perceived alignment between organizational and individual support and a sense of opportunity for an inner life that found to be significantly impact perceived organizational support. In this regard, top management of public accounting firms may want to implement more activities that can tie the auditor's heart by let them feel the organization's respect and make it important for the inner life. This could enhance perceived organizational support and increase affective and normative commitment.

### **Contributions**

In contributions, the effect of workplace spirituality in predicting the auditors' organizational commitment should be of concern to both organization and society. From an organization's perspective, the auditors' turnover involved a tangible and an intangible cost. Failure to retain the auditors in an organization will affect the nation and society. It will cause a more serious "brain drain" issue. The result of this study indicates that the existence of spirituality in one organization will help the organization to retain its skilled auditors. The accounting firms therefore can focus on increasing workplace spirituality in their firms.

### **Conclusion**

Malaysian accountants are flocking to other countries such as Singapore, China, Hong Kong, United Kingdom, and the Middle East particularly the Gulf Cooperation Council (GCC) nations (Tomlinson, Abdullah, & Kolesnikov-Jessop, 2008). The migration of Malaysia's accountants abroad has intensified the staffing shortage in key areas like audit and assurance, and the financial industry. The panelists presenting at a forum organized by "Accountants Today" that was held in 2007 also claimed that the Malaysian accounting profession is suffering from "brain drain" and this issue needs to be addressed (Ravendran, 2008).

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