

Mediating Role of Job Satisfaction on Job Motivation and Organizational Commitment of Filipino Certified Public Accountants in the Gulf Cooperation Council Region

Joe S. Pelchona

College of Business and Accountancy/Tarlac State University

ABSTRACT: *Job motivation and job satisfaction are key elements in ensuring organizational commitment among employees. This study focuses on these elements, whereby job satisfaction's mediating role is checked against the relationship between job motivation and organizational commitment. The results of this study are aimed at helping human resource managers design programs or interventions for their employees to be committed to their organizations. This study was conducted among 106 Overseas Filipino Workers who are Certified Public Accountants working in the private sector in the Gulf Cooperation Council Region. Various research instruments were adopted to gather data that would give answers to the problems of this study. Mediation analysis was used to determine job satisfaction's mediating effect on motivation and organizational commitment. Overall, the results reveal that, while there is a significant relationship between job motivation and organizational commitment, job satisfaction fully mediates this relationship. Therefore, when job satisfaction is present, the effects of job motivation on organizational commitment become insignificant. Therefore, this study recommends that GCC employers should provide opportunities for CPAs to achieve and grow, promote morale in their profession, and be more appreciative of the CPAs' work.*

KEY WORD: *Job Motivation, Job Satisfaction, Organizational Commitment, Certified Public Accountant*

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I. INTRODUCTION AND LITERATURE REVIEW

Accountants are key players in an organization. Their roles are not just limited to the preparation of financial reports but also extend to developing recommendations that would help an organization achieve its goals. Issues regarding organizational commitment that would lead to high turnover among accountants in an organization result in reduced accounting and audit quality while also incurring more training costs for the firm.

Job motivation is the reason for a particular behaviour that leads to doing acts that one desires and is a driving force to pursue goals and aspirations (Ahmed and Almaamari, 2020; and Albalushi and Sankar, 2019). A study conducted by Zhao and Pan (2017) and Lumen (n.d) found differences in job motivation across cultures. For instance, Asians, Latins, and Arabs have high motivations for teamwork, whereas Germans are motivated less by peer relationships. It was also observed that Americans are highly likely to have high job motivations for self-promotion. In addition, Japanese employees were observed to be highly motivated by group-based rewards, but the Chinese were more motivated by individual rewards.

According to Ali and Anwar (2021), measuring the job satisfaction of employees as a key function of human resource management is becoming more important for businesses and has since been a key factor for workers to perform at their optimum level (Ingsih et al., 2020). Satisfaction must be ensured to be high, as it is deemed to significantly influence their productivity, quality of output, and improved service to the firm (Albalushi and Sankar, 2019). When employees are dissatisfied, their performance will be negatively affected and, in the end, pose a negative effect on the attainment of a firm's goals and, worse, the individual's personal life (Alamanda et al., 2020). When job satisfaction is achieved, employee morale, dedication to work, passion for what they do, and discipline in the workplace will increase. Alamanda et al. (2020) added that an employee achieves a sense of accomplishment defined by how much a person is satisfied by his working conditions, the returns or benefits received for the work done, co-workers, as well as with their superiors, company policies and procedures, and the opportunity for promotion.

Several Filipinos work overseas because of low salaries, fewer employment opportunities, increasing inflation in the Philippines, and poor government services (Orcino, 2017). Despite having to sacrifice for their well-being, they chose to work abroad in the hopes of having better economic lives measured in terms of a higher salary and seeking better employment to provide for the families they left behind. A study regarding Filipino OFWs in Dubai, New York, Qatar, and Saudi Arabia, however, found working abroad only for temporary purposes to accumulate enough wealth to live and go back to the Philippines (Albao, 2018).

Employee commitment, or the human resource management task of talent retention, is an emerging business concern. All factors mentioned in the previous paragraph influence organizational commitment, which is how an individual behaves toward the accomplishment of the firm's vision, mission, and objectives. How faithful an employee is to the organization's goals is how commitment is measured (Ingsih et al., 2020). Employees who are highly committed to an organization can be characterized by having trust in the organization while at the same time maintaining high work qualities for the firm. Most importantly, the desire and willingness to stay by the employee in the organization, despite adversities, show high employee commitment for the organization. This evidence of organizational commitment is best achieved depending on what motivates them to stay as well as how satisfied they are with several factors revolving around them.

Accountants play a major role in the measurement and communication of information necessary for a firm's decision-making, which eventually leads to proper planning and control. However, accountants who are demotivated, unsatisfied, and losing commitment to a business will not be effective in promoting and accomplishing their expected roles (Picard, 2021). For instance, a study in Nigeria revealed that their demotivated accountants because of poor management interventions resulted in a decline in productivity among the country's firms and further increasing instances of corruption and economic depression (Umo, 2014).

Furthermore, since accountants are not only assigned for record-keeping but also for providing recommendations for management actions, it is important to consider their retentions to ensure that proper follow-ups of previous recommendations are made. According to Molina-Sánchez et al. (2019), it is difficult to maintain relationships with clients if the accountant who was there at the beginning will not be the same as the one with them during the process. Adding more to this, Gentry (2016) concluded in her study that the high turnover of accountants has resulted in a workplace lacking diversity and policy changes that are tedious to do and implement, which eventually impede business operations that would have been continuously flowing smoothly if accountants stayed.

The accounting profession include service in various fields, such as government, public practice, or external audit, private practice, commerce, and industry, as well as the academic sector. To be a Certified Public Accountant in the Philippines, one must pass the CPA Licensure Examination and abide by the requirements for continuing professional education to maintain the validity of a license. Some CPAs stay in the Philippines, working in either audit firms, the government sector, schools and universities, or private firms. However, some forgo their careers for opportunities overseas, of which the Gulf Cooperation Council (GCC) is one.

The GCC is a region in the Middle East and North Africa (MENA), which includes Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates. According to the Philippine Statistics Authority (2022), there are 1.77 million OFWs in the world, the majority of which are in the Middle East Region. Several opportunities are available in the regions, which makes it enticing for Filipinos to work.

The GCC is primarily an Islamic region, where only less than 1% are religions other than Islam. Islamic practices have an indication of how professionals work, accounting for which is not an exemption. Accounting standards should be able to comply with Islamic beliefs; therefore, additional learning must be done by a CPA. However, despite this, present in the region are several western firms which also use accounting practice standards in their main offices.

CPAs are important in securing the financial performance and position of a firm. However, CPAs, who have low commitment to the organization, cause problems to a firm. The accuracy and reliability of financial reports are compromised due to delayed submission of reports. Because of this, decision making is hampered which also undermines the financial information user's trust on the reports. Problems with commitment also causes decline in the morale of the team, which affects the collaboration and desired effective communication in the organization. In addition, lack of commitment results in lost opportunities to advance in their careers, thereby limiting professional growth and development. Therefore, cultivating a strong commitment to their roles and responsibilities is essential for CPAs to uphold the standards of their profession and ensure the integrity of financial practices within an organization.

1.2 Research Objectives

The objective of the research is to determine the relationship between job motivation and organizational commitment and the mediating role of job satisfaction.

1.3 Research Methodology and Data Analysis

This study used a descriptive and correlational study. A descriptive design is used to describe a phenomenon being studied, whereas a correlational design is used to investigate relationships among variables without any of it being controlled or manipulated. In which case, this study used the descriptive design to answer the job motivation, job satisfaction, and organizational commitment. While on the other hand, the correlational design was used to determine the significant relationships among the variables, namely: job

motivation (independent variable), organizational commitment (dependent variable), and job satisfaction (mediating variable).

The study was conducted in the Gulf Cooperation Council (GCC), a region located in the Middle East. GCC countries include Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates. 106 Filipino Certified Public Accountants who are members of the Philippine Institute of Certified Public Accountants (PICPA) in the Gulf Cooperation Council Chapters were the respondents of the study. A study conducted by Jenkins and Quintana-Ascencio (2020) mentioned that the sample size for a study can either be greater than or equal to 8 for low variances or greater than or equal to 25 for high variances. This conclusion included precautions given to research with data correlations. Hence, the sample size of this current paper of 106 is sufficient for the purposes of this study. Despite the design being full enumeration, some CPAs did not respond to the questionnaire, while others were not considered as they were not working in the private or commerce sector.

Primary data relating to job satisfaction, job motivation, and organizational commitment was collected through survey questionnaires. Job motivation was determined by using a questionnaire used in the study of Ghanbahadur (2014). On the other hand, organizational commitment was determined by using the questionnaire used by Mustafa, et al. (2020) and Abdullah (2011). Finally, job satisfaction was measured using the short-version Minnesota Satisfaction Questionnaire (MSQ) developed by Weiss et al. (1967). The MSQ was used to study the job satisfaction of several professionals, such as accountants, engineers, bookkeepers, nurses, laborers, truck drivers, and teachers (see appendix for the questionnaire). Additionally, the survey questionnaire has been adopted, verified, and tested for reliability by recent studies revolving around the job satisfaction of accountants, such as Dumitrescu et al. (2023) and Dacanay et al. (2023), proving the MSQ's reliability and validity up until today.

Permission to conduct the study was sought from each of the presidents of the PICPA GCC chapters. The questionnaire was administered through Google Forms. After reaching the target number of respondents, the responses were saved in Google Sheets for data analysis purposes.

After data is collected, statistical analysis was conducted. The relationship among the variables was analysed through linear regression analysis. Also, mediation analysis was conducted to test the mediation effects of job satisfaction on the relationship between job motivation and organizational commitment.

1.4 Findings and Interpretation

The Table 1 shows the relationship between job motivation and organizational commitment. The findings reveal that job motivation positively affects organizational commitment, with estimates at 0.368, which means that job motivation is able to prove 36.80% of the organizational commitment, while the remaining 63.20% are other factors not within the scope of this relationship. The relationship is also deemed significant, with p-values computed at 0.01. It is also worth noting that the intercept (1.894) indicates that there exists a level of commitment even without motivation taken into account. There is enough evidence gathered in this study to conclude that there is a direct and significant relationship between job motivation and organizational commitment. This means that as job motivation increases, organizational commitment will also increase.

Table 1

Predictor	Estimate	SE	t	p
Intercept	1.894	0.628	3.02	0.003
Job Motivation	0.368	0.141	2.61	0.01

A mediation analysis was conducted to determine the mediating effect of job satisfaction on job motivation and organizational commitment. Mediation is conducted to check the extent of a mediating variable in changing any effects of an independent variable to a dependent variable.

Table 2

Effect	Label	Estimate	SE	Z	p
Indirect	a × b	0.228	0.113	2.012	0.044
Direct	c	0.140	0.175	0.800	0.424
Total	c + a × b	0.368	0.140	2.640	0.008

Table 2 presents the mediating role of job satisfaction in job motivation and organizational commitment. The analysis table shows the estimates of mediation to find relationships among job motivation, organizational commitment, and job motivation. Results show that the indirect effect is significant, while the direct effect is not significant, implying that job satisfaction fully mediates the relationship between job motivation and organizational commitment. The detailed discussion is as follows:

Indirect Effect (a × b): The estimate for the indirect effect is reported to be 0.228, with a standard error (SE) of 0.113. The z-value is calculated to be 2.012, and the corresponding p-value is 0.044. This indicates that the indirect effect is statistically significant.

Direct Effect (c): The estimate for the direct effect is reported to be 0.140, with a standard error (SE) of 0.175. The z-value is calculated to be 0.800, and the corresponding p-value is 0.424. This indicates that the direct effect not statistically significant.

Total Effect (c + a × b): The estimate for the total effect is reported to be 0.368, with a standard error (SE) of 0.140. The z-value is calculated to be 2.64, and the corresponding p-value is 0.008. This implies that the total effect is statistically significant, encompassing both the indirect and direct effects combined. A discussion on the total effects is made in Table 1.

The mediation estimates demonstrate that only the indirect effect (fully mediated by job satisfaction) has a significant impact on organizational commitment. It can be said that, while Table 1 presents a significant direct relationship between job motivation and organizational commitment, job satisfaction plays a more significant role in influencing organizational commitment. It means that the influence of job motivation on organizational commitment is entirely channelled through its effect on job satisfaction.

Table 3 presents the path estimates for the analysis of the relationship among job motivation, organizational commitment, and job satisfaction.

Table 3

Variables		Label	Estimate	SE	Z	p	Meaning	
Job Motivation	→	Job Satisfaction	a	0.855	0.103	8.27	< .001	Significant
Job Satisfaction	→	Organizational Commitment	b	0.266	0.128	2.074	0.038	Significant
Job Motivation	→	Organizational Commitment	c	0.14	0.175	0.8	0.424	Not Significant

Job Motivation (a) → Job Satisfaction : The estimate for the path coefficient from job motivation to job satisfaction (a) is reported to be 0.855, with a standard error (SE) of 0.103. The z-value is calculated to be 8.27, and the corresponding p-value is less than 0.001. This indicates that the path from job motivation to job satisfaction is statistically significant. The strong positive path coefficient suggests that higher levels of job motivation are associated with increased job satisfaction.

Job Satisfaction (b) → Organizational Commitment: The estimate for the path coefficient from job satisfaction to organizational commitment (b) is reported to be 0.266, with a standard error (SE) of 0.128. The z-value is calculated to be 2.074, and the corresponding p-value is 0.038. This indicates that the path from job satisfaction to organizational commitment is statistically significant. A positive path coefficient suggests that job satisfaction positively affects organizational commitment.

Job Motivation (c) → Organizational Commitment: The estimate for the path coefficient from job motivation to organizational commitment (c) is reported to be 0.14, with a standard error (SE) of 0.175. The z-value is calculated to be 0.80, and the corresponding p-value is 0.424. This indicates that the path from job motivation to organizational commitment is statistically insignificant. The insignificant coefficient suggests that job motivation does not influence organizational commitment in the presence of job satisfaction. This means that the significant and direct influence of job motivation on organizational commitment is ignored when job satisfaction is considered, as evidenced the statistically not significant coefficient for the path estimate from job motivation to job commitment.

While other studies mediate the effects of job satisfaction on the relationship between job motivation and organizational commitment, only partial mediation was observed among civil servants in Kazakhstan (Sagituly & Guo, 2021) and non-profit organizations in the USA (Bang et al., 2012). Partial mediation was also revealed among teachers in Metro Manila, Philippines (Manalo et al., 2020) and Ethiopia (Agarwal, 2018). This could relate to the nature of their professions, which are inclined towards public service while the respondents of the subjects of this current paper’s study are employees of private firms.

Based on the results of this research, the following were recommended:

1. GCC employers of accountants may consider providing opportunities for achievement and growth for their employees since these are intrinsic driving factors for Filipinos to work. This could be done by designing clear measures to identify excelling employees who gets promoted, and providing them with seminars related with the accounting such as taxation and changes with accounting standards.

2. GCC employers may consider revisiting company policies and procedures to include a reward system, the development of a friendly working environment, and healthy working conditions. Trainings for acculturation

should be provided in order for CPAs to get used to how the firm is run, which may be different from their previous experiences.

3. Employers may consider placing more emphasis on improving how CPAs are satisfied with their jobs. This could be done by continuing their strategies that promote maximizing the abilities such as by giving them higher responsibilities after they have accomplished a task. In addition, employers may consider upholding the moral values of CPAs by enforcing the implementation and monitoring of the code of ethics for accountants in their firm. It is also important to always acknowledge the independence of the accountants to increase satisfaction further.

4. It is also recommended that employers be more appreciative of the accomplishments of CPAs. This may include simple verbal cues of gratitude for accomplished tasks.

5. To improve the CPAs organizational commitment, employers may consider providing regular team building activities that would enhance employees' familial connection with their firms. The employees may also invest company benefits that are not present in other firms such as housing allowances, family visa provisions, or roundtrip tickets every end of a contract.

6. For aspiring CPAs in the Philippines, it is recommended that they may try to apply as accountants in the private firms in the GCC in order to satisfy their desires for social service, a moral job, higher responsibilities, job security, working conditions, and salary. However, CPAs who have low motivations for achievement and growth, company policies, relationship with co-workers, salary, and work conditions, may consider other regions to work aside from the GCC.

7. Future researchers may use this study to further delve into the specificities of motivation, commitment, and satisfaction. That is, to investigate the relationship of motivator and hygiene factors to affective, continuance, and normative commitment. This is also to investigate the mediating role of specific job satisfaction as either extrinsic or extrinsic factors.

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