

The Effect of Organizational Citizen Behavior on Organizational Commitment: Evidence from Local Government Accountant

Hamid Bone

Lecturer of Accounting Science at Mulawarman University

E-mail: hamidbone.feunmul@gmail.com

Abstract

This paper investigates the question of whether organizational citizenship behavior means the employee or staff of local government accountant which has responsibilities and makes extra effort in this regard to make strong commitment. The concept of organizational commitment includes the confidence in and acceptance of the aim, objective and values of the organization, the will to make more effort than required for the organization and to remain as a member of that organization, the identification with the objectives of the stakeholders of the organization, and the internalization of its values. Therefore, the concept of professional local government accountant commitment is as important as the concept of organizational commitment. Professional accountant commitment is related to featuring the professional identity, making effort for the profession, and to being committed to professional objectives, values, norms and ethical principles. The purpose of the present research is to determine the relationship between organizational citizenship behaviors which having two basic dimensions—altruism and generalized compliance (Smith, Organ, & Near, 1983), and professional commitment which consist of affective commitment, continuance commitment, and normative commitment. Data was collected from 32 local accountant practice. Primer data's collected through questionnaire and depth interview to local accountant around East Kalimantan Province. The scale of Podsakoff et al. (1990) was used as the organizational citizenship behavior scale, and the scales developed by Meyer, Allen and Smith (1993) were used as the organizational and professional commitment scales. As a result of the research, a significant normative commitment was determined between the organizational commitment behaviors of the accountant practice, the “affective commitment” and “continuance commitment” is less determined of the OCBS. A positive and significant relationship was observed between organizational and professional commitments and organizational citizenship behavior. However, the results indicated that professional commitment is more related to the organizational citizenship behavior than organizational commitment. Professional and organizational of accountant commitments were determined to explain the organizational citizenship behavior perceptions of the local government. As a result, professional commitments of the local accountant were found to be higher than their organizational commitments.

Keywords: Organizational Citizen Behavior, Organizational Commitment, Affective Commitment, Continuance Commitment, Normative Commitment, Local Government Accountant

Preface

Accountant are one of the most important factors increasing the efficiency and effectively of certified public accountant. Therefore, studies examining the attitudes of certified public accountant towards the organizations they work in order to improve their performances should be conducted. Concepts such as organizational citizenship behavior, professional and organizational commitments were stated to be important variables in improving the performances of the workers in the literature. The present research examined the relationship between the organizational citizenship behaviors, organizational and professional commitments of the certified public accountant working at different secondary schools depending on their opinions in this regard. Organizational citizenship behavior among the staff in organizations contributes to the efficiency of the workers and the management, the use of the sources more efficiently, the activities and coordination of the working groups, the ability of the organization to keep and attract the most efficient workers, the institutional commitment, the sustainability of the performance of the organization, and to the adaptation of the organization to environmental changes (Cohen and Vigoda, 2000: 596).

The committee receives the audited public accounts and audited departmental accounts and other special audit reports, examines and debates the contents and submits its report(s) in the form of its findings and recommendations to the whole House. Parliament takes action on the Public Accounts on the basis of the recommendations of the committee. The Audit Service is responsible for the examination of public accounts to attest to the use of the various public funds as were sanctioned by Parliament at the beginning of the year. It is seen to assist parliament to control public funds and their use, through its assistance to the Public Accounts Committee in the form of its examinations of all accounts of government organizations. The Concept of Appropriation as another Legislative control has to do with the concept of Appropriation in the public sector which refers to the procedure through which National revenue is made available to the executive or government organizations annually to finance their programs or activities. For any particular budget year's finances, the needed finances are prepared in the form of Estimates by spending organizations and are submitted in the form of statements referred to as the Supply Estimates to the Legislature for approval.

The organization is one of the most studied outbreaks by Commitment, but the interest in the subject is not confined to the study of Organizational Commitment since it has witnessed a growing interest in commitment associated to the profession, commonly known as Professional Commitment. Although Professional Commitment and Organizational Commitment have been the subject of several empirical studies, there are relationships that have not yet been analyzed adequately, in particular, the relationship of determination of one over the other, in absence of a consensual position on this issue (Chang, 1999; Klein, Molloy, & Brins field, 2012; Meyer, Allen, & Smith, 1993; Morrow, 1983; Randall & Cote, 1991). Thus, the present study aims to identify the directionality of the relationship between Professional and Organizational Commitment, positioning itself in the study of Meyer, Allen and Smith (1993).

Very often in the attention paid to audit firms and the auditing profession one hears and reads the term commercialization. For example, a number of authors have raised a concern about how the focus on profitability and service to clients embodies commercialization as opposed to professionalism (e.g. Sweeney and Pierce, 2004; Forsberg and Westerdahl, 2007; Sweeney and McGarry, 2011). Other authors have claimed that competitive environmental conditions as well as organizational pressure have left less room for ethical and independent values and simultaneously created room for commercial gain (Suddaby et al., 2009). Dominance of commercial goals in the audit firms and intensive client–auditor relationships have been identified as an embodiment of commercialization and an evil force bringing audit quality down and increasing the degree of profit (Gendron, 2002; Sweeney and Pierce, 2004; Tackett et al., 2004; Sweeney and Pierce, 2006; Sweeney and McGarry, 2011). A number of researchers highlighting the drivers of commercialization in audit firms have acknowledged that these drivers are the contextual/environmental factors (Suddaby et al., 2009; Carrington et al., 2011), an emphasis on the NAS offered in combination with audit services (Humphrey and Moizer, 1990;

Chesser et al., 1994; Sharma and Sidhu, 2001; Citron, 2003; Suddaby et al., 2009; Sori et al., 2010) as well as internal auditing firm structures and culture (Broberg, 2013; Broberg et al., 2013). Another and larger stream of research has directed attention to the outcomes of commercialization, which can be generally divided into two sub-streams: one investigating how commercialization drives profit maximization and efficiency (e.g. Chesser et al., 1994; Sharma and Sidhu, 2001), the other investigating how the same phenomenon drives unethical behaviour and loss of independence (Humphrey and Moizer, 1990; Citron, 2003; Suddaby et al., 2009; Sori et al., 2010).

Interest in the study of the relationship between Organizational behaviour and Professional Commitment of local government accountant in Eastern Kalimantan is developed largely from the perspective of conflict between both constructs, as suggested in the works of Gouldner (1957, 1958). According to standing position of author, in organizations there are two types of distinct and antagonistic contributors among them selves: cosmopolitans and locals. Cosmopolitans are oriented mainly to the profession, while locals focus on the organization. These two identities reflect an organizational tension resulting, on the one hand, the need for a loyalty to the Organization (local) and, on the other, the maintenance and development of personal skills related to their profession (cosmopolitan). Thus, in professions of high technical requirement, with a strong formal and informal statutory identity (e.g., doctors, nurses or, from the perspective of this study, academics), proposed by Sainsaulieu (1988), the Professional Commitment will tend to outweigh Organizational Commitment (Gouldner, 1957, 1958). This theory was restricted to the affective component of commitment (Lee, Carswell, & Allen, 2000), based on the argument that the organizational and professional standards and values are incompatible with each other, leading to an inverse relationship between Organizational Commitment and Professional Commitment (Lee, Carswell, & Allen, 2000; Randall & Cote, 1991).

The fact that organizations survive relates to whether they have different and qualified human resources having creative values. The issue of organizational commitment was observed to be given more priority among the studies conducted in order to keep the successful workers in the literature. The concept of organizational commitment is an important factor for the workers to adopt the objectives of the organization, want to continue working at that organization, participate in the management and activities of the organization, and to have a creative and innovative attitude for the organization (Durna and Eren, 2005). Allen and Meyer (1990) described the concept of organizational commitment as a psychological state reflecting the relationship between the worker and the organization and resulting in the decision to continue working at that organization; and evaluated the concept to be the psychological approach of the worker towards the organization. Luthans (1995) and Mowday, Steers and Porter (1979: 224) described organization commitment as believing and adopting the objectives and values of the organization, working more than required in order to realize the objectives of the organization and wanting to continue working in that organization and to be a member.

Organizational commitment in accountant service is that an individual commits to the objectives and values of the organization on a biased and effective basis (Balay, 2000: 3), works for the organization on a loyal basis, behaves on a self-sacrificing basis, devotes him/herself to the organization (Eren, 2010: 555) and feels him/herself as a part of that organization (Bolat and Bolat, 2008). Organizational commitment is identifying with the senior management, customers, unions and various stakeholders regarding the organization (Reichers, 1985: 468), defining themselves with the objectives of the organization, making extra voluntary effort on behalf of the organization, participating in the decision-making processes and internalizing the values of the management (Bayraktaroğlu et al., 2009: 554).

Theoretical Background

Organizational Citizenship Behavior (OCB)

Organizational citizenship behavior (OCB) has garnered much academic attention since its conception. It is perceived to be something intangible; OCB is not always formally recognized or rewarded, and

concepts like ‘helpfulness’ or ‘friendliness’ are also difficult to quantify. Yet OCB has been shown to have a considerable positive impact at the organizational level, enhancing organizational effectiveness from 18 to 38% across different dimensions of measurement (Podsakoff, MacKenzie, Paine & Bachrach, 2000; Ehrhart, 2004). McClelland (1961) argued that OCB can be best understood when OCB is viewed as motive based behaviors. McClelland’s work suggested that all people have some degree of achievement, affiliation, and power motives. The achievement motive pushes people to perform in terms of a standard of excellence, seeking the accomplishment of a task, challenge, or competition. The affiliation motive pushes people toward organizational citizenship behavior toward establishing, maintaining, and restoring relationships with others. The power motive pushes people toward status and situations in which they can control the work or actions of others. Organizational citizenship behavior was described by Organ and his colleagues (Smith, Organ, & Near, 1983) as having two basic dimensions—altruism and generalized compliance.

Organizational citizenship behavior (OCB) is referred as set of discretionary workplace behaviors that exceed one’s basic job requirements. They are often described as behaviors that go beyond the call of duty. Research of OCB has been extensive since its introduction nearly twenty years back (Bateman & Organ, 1983). The vast majority of OCB research has focused on the effects of OCB on individual and organizational performance. There is consensus in this particular field that OCB addresses silent behaviors for organizational enterprises (Barbuto, Brown, Wilhite, & Wheeler, 2001). Successful organizations have employees who go beyond their formal job responsibilities and freely give of their time and energy to succeed at the assigned job. Such altruism is neither prescribed nor required; yet it contributes to the smooth functioning of the organization. Organizations could not survive or prosper without their members behaving as good citizens by engaging in all sorts of positive behaviors. Because of the importance of good citizenship for organizations, understanding the nature and sources of OCB has long been a high priority for organizational scholars (Organ, 1988) and remains so. Organizational citizenship behavior has been defined in the literature as a multidimensional concept that includes all positive organizationally relevant behaviors of organizational members including traditional in role behaviors, organizationally pertinent extra-role behaviors, and political behaviors, such as full and responsible organizational participation (Van Dyne, Graham, & Dienesch, 1994).

Organizational Commitment

The terms and commitments of organizational commitment had already been introduced by Etzioni in 1961, the term more popular since 1977 after being discussed by Staw & Salancik, which proposed two forms of commitment: attitudinal commitment and behavioral commitment. Behavioral Commitment is a state in which an individual considers the extent to which his personal values and goals are in accordance with the organization’s values and objectives, and the extent to which they wish to retain their membership in the organization. This attitude approach views organizational commitment as affective commitment according to Allen & Meyer (1990) and focuses on the process of how one thinks about its relationship with according to Mowday et al (1982). Porter et al. (1974) concept of organizational commitment is grounded on the basic assumption of Becker’s theory, i.e., commitment and employee turnover are highly correlated. Based on Porter, Steers, Mowday and Boulian’s approach to OC, a tool in the form of an organizational commitment questionnaire was developed that captured not only the attitudinal notion of commitment, but also encapsulated the consequences of commitment. Due to the inherent limitations of the Organizational Commitment Questionnaire, Meyer and Allen (1997), O’Reilly and Chatman (1986) proposed the multi-dimension model.

Behavioral Commitment is based on the extent to which employees determine the decision to be tied to the organization in the event of a loss if it decides to make an alternative other than its current job. In contrast to the attitude approach, this behavioral approach emphasizes the process by which the individual develops a commitment not to the organization but to his behavior towards the organization according to Mowday, Porter, and Steers (1982) defines organizational commitment as: the relative strength of an individual’s identification with and involvement in a particular organization. The definition

shows that organizational commitment has more meaning than passive loyalty, but it involves an active relationship and an employee's desire to make a significant contribution to his organization.

Organizational commitment (organizational commitment) is one of the many behaviors in the organization that are discussed and studied, whether as dependent variable, independent variable, or mediator variable. This is partly because the organization requires employees who have high organizational commitment for the organization to continue to survive and improve the services and products it produces. According to Greenberg and Baron (1993), employees with high organizational commitment are more stable and more productive employees and ultimately more profitable for the organization.

Mowday, Porter, and Steers (1982) said that employees who have high organizational commitment will be more motivated to attend the organization and strive to achieve organizational goals. Meanwhile, Randall, Fedor, and Longenecker in Greenberg & Baron (1993) stated that organizational commitment is concerned with a high desire to share and sacrifice for the organization. On the other hand, high organizational commitment has a negative relationship with absenteeism and turnover rates (Caldwell, Chatman, & O'Reilly, 1990; Mowday et.al, 1982; and Shore & Martin in Greenberg & Baron, 1993), as well with levels of inaction at work (Angle & Perry, 1981). Steers (1977) states that commitments are related to the intention to stay in the organization, but not directly related to performance because the performance is also related to the motivation, clarity of roles, and employee capabilities according to Porter & Lawler in Mowday et.al (1982).

Organizational commitment proposed by Mowday et.al (1982) is characterized by: (1) strong belief and acceptance of organizational goals and values; (2) readiness to work hard; and (3) a strong desire to survive in the organization. This commitment is an attitude or affective commitment because it relates to how far the individual feels his personal values and goals are in line with the values and goals of the organization. The greater the congruence between the value and purpose of the individual with the value and goals of the organization, the higher the commitment of employees to the organization. The last typology of organizational commitment was proposed by Allen and Meyer (1990) with three organizational components, namely: affective commitment, continuance commitment, and normative commitment. A common feature of these three components of commitment is to see commitment as a psychological condition that: (1) describes an individual's relationship with the organization, and (2) has implications in the decision to continue or not to membership in the organization.

Allen and Meyer (1991) distinguishes the organizational commitment forms that it shares on three components:

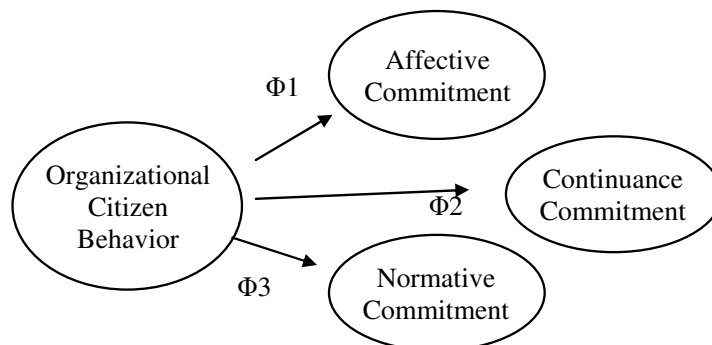
- a. Affective components relate to emotional, employee identification and involvement within an organization.
- b. The normative component is the employee's feelings about the obligations he has to give to the organization.
- c. The continuance component means a component based on the employee's perception of the disadvantage he will face if he leaves the organization.

Organizational commitment is characterized by employees' willingness to engage and engage in organizations, work and strive for organizational progress, energize, think, ideas, time for organizations to evolve and progress, provide positive information about the organization to others outside the organization, highlight the organizational advantages and feel proud to be a member of the organization, and have thought to remain in the organization, feeling that they will find problems and obstacles if they leave the organization. While those who have no organizational commitment will have the opposite perceptions of the above elements.

Models

The categorical nature of the dependent variable leads to inefficient OLS parameter estimates due to heteroscedasticity of the OLS residuals (Maddala,1983). Therefore, we examine the association between financial statement restatements and indirect measures of public service performance using multivariate logistic regressions. The models based on figure 1 are estimated using the restatements sample and all another firm- year observations with available. This methodology is consistent with that employed in Richardson (2008) and avoids the problem of non-random matched samples for infrequent events described in Palepu (2000) and Zmijewski (1984).

Figure 1: Conceptual Framework Research-Based Model Equations Structural



The model is estimated separately for each indirect audit risk measure. $\eta_1 = \Phi_1 \xi_1 + \Phi_2 \xi_2 + \Phi_3 \xi_3 + \zeta_1$ or Organizational Citizen Behavior = Φ_1 Affective Commitment + Φ_2 Continuance Commitment + Φ_3 Normative Commitment + ζ_1 . Partial Least Square (PLS) Estimation Parameters Estimation parameters of structural equation modeling with partial least square approach was obtained through a three-stage process of iteration and at every stage of producing estimates. The first phase resulted in estimated weight w_{jh} Weight estimation of w_{jh} weights obtained through two ways, namely mode A and mode B. Mode A is designed to obtain the estimated weight of the types of indicators reflexive, whereas the B mode is designed to obtain the estimated weight of the types of indicators formative.

In mode A weights w_{jh} is the regression coefficient of Z_j in simple regression models X_{jh} on inner estimation Z_j , $X_{jh} = w_{jh} Z_j + \varepsilon_{jh}$. Estimates for the model 1 is obtained through OLS in a way to minimize the sum of squared ε_{jh} , as follows: $\varepsilon_{jh} = X_{jh} - w_{jh} Z_j$, $\sum_{h=1}^l \varepsilon_{jh}^2 = \sum_{h=1}^l (X_{jh} - w_{jh} Z_j)^2$. Then the sum of the squares ε_{jh} lowered to the face w_{jh} in order to obtain weights for mode A: $\hat{w}_{jh} = \frac{\text{Cov}(X_{jh}, Z_j)}{\text{Var}(X_j^2)}$. Mode 2 of the weighting vectors w_j of w_{jh} is the regression coefficient vector of Z_j at the center of the manifest variables $(X_{jh} - \bar{X}_{jh})$ are connected to each other latent variables ξ_j ., $Z_j = w_j X_j + \varepsilon_j$ and $\varepsilon_j = Z_j - w_j X_j$. Generating of $\varepsilon_j^T \varepsilon_j$: $\varepsilon_j^T \varepsilon_j = (Z_j - w_j X_j)^T (Z_j - w_j X_j) = Z_j^T Z_j - 2w_j X_j^T Z_j + w_j^T w_j X_j^T X_j$. Then $\varepsilon_j^T \varepsilon_j$ lowered to w_{jh} in order to obtain weights for mode B: $\hat{w}_j = (X_j^T X_j)^{-1} X_j^T Z_j$, Where X_j is a matrix with columns defined by the manifest variables $(X_{jh} - \bar{X}_{jh})$ linking ξ_j latent variable j . Inner weight vector model is a $w_{jh} = (\text{Var}(X_j))^{-1} \text{Cov}(X_{jh}, Z_j)$ with $\text{Var}(X_j)$ is covariance matrix Of X_j and $\text{Cov}(X_{jh}, Z_j)$ Is the column vector between variables of X_{jh} and Z_j . The second stage produces estimates obtained path through the model inner and outer estimation models.

- Inner Model Estimation

By following the PLS algorithm of Wold (1985) and which has been improved by Lohmoller's (1989), the estimated inner Z_j models of standardized latent variables

$(\xi_j - m_j)$ is defined by $Z_j \propto \sum_{i: \xi_i \text{ connected to } \xi_j} e_{ji} Y_i$ Wherein the weight inner e_{ji} models can be selected via three schemes, namely:

- Outer Model Estimation

Estimates outer models Y_j of standardization latent variables $(\xi_j - m_j)$ with mean = 0 and standard deviation = 1, obtained by a linear combination of the variables center manifest by the following equation $Y_j \propto \pm [\sum_{h=1}^J w_{jh} (X_{jh} - \bar{X}_{jh})]$. Where the symbol \propto means that the variable left represents the right of the standardized variables. Standardisation latent variables can be written by the following equation: $Y_j = X_{jh} | e_j$ With $X_{jh} = w_{jh} Z_j + e_j$ dan $Z_j = X_{jh} - \bar{X}_{jh}$ So that $\hat{Y}_j = \sum_{h=1}^J \tilde{w}_{jh} (X_{jh} - \bar{X}_{jh})$. The Coefficient of w_{jh} and \tilde{w}_{jh} both of regarded as outer mode weighted. The third stage produces Mean estimates obtained and constant parameter. In This stage, estimation procedure based on main matrix and weight estimation and second stage coefficient, in order to count mean and constant parameter.

- Mean estimation of m_j

Mean obtained as quotations as $\xi_j = Y_j + m_j + e_j$ and $\xi_j - m_j = Y_j + e_j$ with $Y_j = \sum_{h=1}^J \tilde{w}_{jh} (X_{jh} - \bar{X}_{jh})$ then $\xi_j - m_j = \sum_{h=1}^J \tilde{w}_{jh} (X_{jh} - \bar{X}_{jh})$. Equations analog as: $\xi_j = \sum_{h=1}^J \tilde{w}_{jh} X_{jh} = Y_j + \hat{m}_j$ So that: $\hat{m}_j = \sum_{h=1}^J \tilde{w}_{jh} \bar{X}_{jh}$. Where \tilde{w}_{jh} is defined as the weight of the outer models, with all the manifest variables that observations on the same scale of measurement. According to Fornell (1982), says that if the estimation of latent variables on the original scale $\xi_j = \frac{\sum_{h=1}^J \tilde{w}_{jh} X_{jh}}{\sum_{h=1}^J \tilde{w}_{jh}}$. The above equation is possible when all the

weighting of the outer positive model. Often in real applications, the estimation of latent variables require scale 0-100 scale in order to have a benchmark to compare with an individual score. So in the case of the I series observation, the easily obtained through the transformation as follows: $\xi_j^{0-100} = 100 \times \frac{\xi_j - x_{\min}}{x_{\max} - x_{\min}}$. Where x_{\min} And x_{\max} are the minimum and maximum values of the common measurement scale for all variables manifest.

- Parameter Constant

In general, the path coefficient b_{ji} is multiple regression coefficient of Y_j endogenous latent variables were standardized in the explanatory latent variables (Exogenous) Y_i , $Y_j = \sum_{i=1}^J b_{ji} Y_i + e_j$. At the time of converging latent variables (non-centered) ξ_j is equal to $Y_j + \hat{m}_j$. The regression equation when the latent variable ξ_j not converge is:

$$\hat{\xi}_j = b_{j0} + \sum_{i=1}^J b_{ji} \hat{\xi}_i + e_j$$

$$e_j^2 = (\hat{\xi}_j - (b_{j0} + \sum_{i=1}^J b_{ji} \hat{\xi}_i))^2 = \hat{\xi}_j^2 - 2\hat{\xi}_j b_{j0} - 2\hat{\xi}_j \sum_{i=1}^J b_{ji} \hat{\xi}_i + (b_{j0}^2 + 2b_{j0} \sum_{i=1}^J b_{ji} \hat{\xi}_i + \sum_{i=1}^J b_{ji}^2 \hat{\xi}_i^2)$$

$\frac{\partial e_j^2}{\partial b_{j0}} = \hat{b}_{j0} = \hat{\xi}_j - \sum_{i=1}^J b_{ji} \hat{\xi}_i$ with $b_{j0} = \hat{m}_j - \sum_{i=1}^J b_{ji} \hat{m}_i$. So the location parameter is a constant b_{j0} for endogenous latent variables and the average \hat{m}_j for exogenous latent variables.

Results

The following sections shed some lights on the concept of each statistical procedure used in the research. In this research will be testing the validity and reliability on each latent variable is the variable Organizational Citizen Behaviortoward Organizational Commitment which consist of Organizational

Citizen Behavior, Affective Commitment, Continuance Commitment, and Normative Commitment by using statistical software Smart PLS. Size reflexive individual is said to be valid if it has a value of loading (λ) with latent variables to be measured ≥ 0.5 , if one indicator has a value of loading (λ) < 0.5 , the indicator should be discarded (dropped) because it would indicate that the indicator is not good enough for measure latent variables appropriately. Here are the results of structural equation path diagram output in the PLS using SmartPLS software.

Empirical research has demonstrated in table 1 that the fundamental commitment components are more persistent than the market components. Persistence means that the value of a component in a period is a good indicator of that component's value in the next period. Accordingly, the value of cash components in a period is a good indicator of their value in the next period, while the value of accrual components in a period is not. The underlying reasoning is that current assets is less subject to distortion. Market indicator on the other hand, require management judgment and are therefore subjective. The coefficient of determination of each component of the Organizational Commitment (R^2) was greater than 0.4, suggesting a good explanatory capacity of Professional Commitment components in determining Organizational Commitment, in addition to the initial model was tested that resulted from the elimination of non-significant statistical relationships. Normative commitment has a positive relation and higher T Statistics value is 4.388 than affective commitment is 1.054 as well as continuance commitment is 1.054 which the latest both showing the negative relation. The final proposed model presented a better adjustment, despite the limitations mentioned previously. It was found the existence of a relationship between normative component of the Organizational Commitment of greater intensity than the ratio found in the first final model, and of lesser intensity between the affective component and continuance commitment to rules and regulations than the calculative accountant professional commitment.

Table 1: Path Coefficients

		δ	M	σ	ϵ	T Statistics
<i>Organizational Citizen Behavior</i>	Affective Commitment	-0.102	0.097	0.097	0.097	1.054
	Continuance Commitment	-0.102	0.097	0.097	0.097	1.054
	Normative Commitment	0.454	0.103	0.103	0.103	4.388

Source: Output of Test of Bootstrapping Smart PLS 2018

The dashed line in table 2 represents beta indicator (β), and standard deviation (σ). Organizational Citizen Behavior implicate the positive to normative commitment, while it has implicate the negative correlation toward affective component and continuance commitment. Considering the indicators of goodness of both adjustments, the model of Professional Commitment is more consistent and presents a better fit to the data than the model of Organizational Commitment. These results suggest that organizational citizen behavior and accountant practice and auditor in local government are more committed to the profession than with the organization where they exercise their profession, which is consistent with other empirical studies using professions with high professional culture and identification (e.g., Chang et al., 2007; Jones & McIntosh, 2010; Meyer and Parfyonova, 2012).

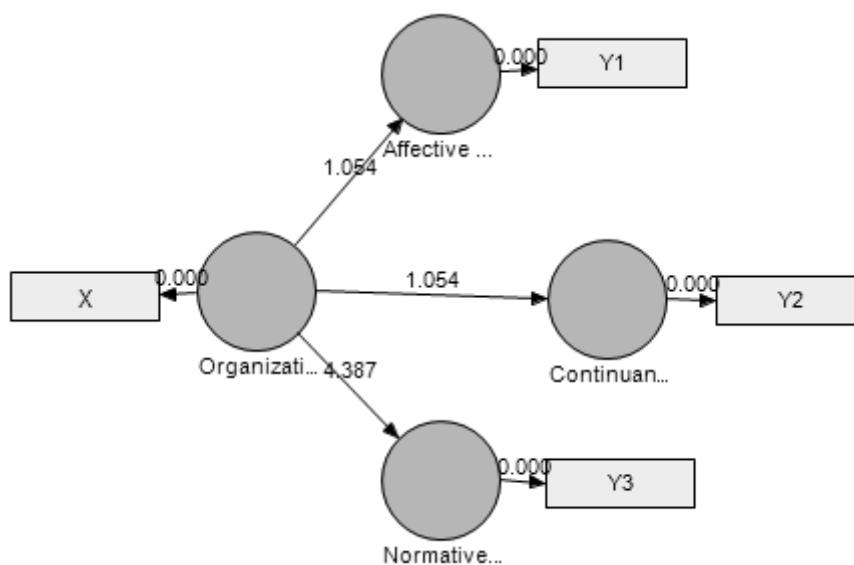
Table 2: ANOVA with Cochran's Test

	Sum of Squares	df	Mean Square	Cochran's Q	Sig	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	48.055	31	1.550			B	Std. Error	Beta		
Between Items	5.171	3	1.724	7.804	.050					
Organizational Citizen Behavior						.076	.134	.102	.563	.578

Source: Output of Test of Bootstrapping Smart PLS 2018

In the final model (fig.1), it was found the existence of a relationship between normative component of the organizational commitment of greater intensity than the affective and continuance in the model, and the accountant practice must be comply and more committed to regulations and more refer to professional commitment. Professional accountant identity is characterized by lack of profit maximization as an objective; instead, the focus is put on the provision of high quality service to stakeholders (Freidson, 2001). Organizational identity refers to the extent to which an individual experiences a shared identity with an organization and where the organization’s failures or successes are experienced as one’s own (Mael and Ashforth, 1992). Our study set out to explain how professional and organizational identity influences accountant or auditors’ perception of commercialization in the audit institution in local government. The empirical result of our study suggests that both professional and organizational identity positively refer to normative of in doing audit in local government body as the audit object.

Figure 1: Model Diagram Bootstrapping



Conclusions and Recommendations

We draw this conclusion since our result indicates that the stronger auditors identify with the auditor body in local government, the more they perceive commercialization positively, but more interestingly, the more strongly auditors identify with the audit profession, the more they perceive commercialization positively. The latter contradicts the findings of, for example. The review of the recent literature on organizational commitment behavior (OCB) has distinguished between various dimensions of OCB which having two basic dimensions—altruism and generalized compliance (Smith, Organ, & Near, 1983). Based on the discussion on OCB dimensions, the concept of OCB has been articulated. Thereafter, a host of antecedents for OCB was identified and armed with these antecedents a theoretical framework for OCB is suggested. Antecedents to OCB are the factors that enhance or impede the level of employees’ performance in an organization. It is revealed from the various empirical studies that there is a positive relationship between OCB and the organization commitment (Cardona, Lawrence, & Bentler, 2004; Hodson, 2002). For practicing managers, the main implication of the current study is that knowing the antecedents managers could be better able to foster employees’ OCB. Apart from the traditional measures of employee productivity, it is important for managers to monitor that set of work behaviors that goes beyond the role description but also are important contributors to the effectiveness of the organization.

Discussion

It is concluded that organizational commitment in normative commitment has a positive and significant effect on OCB. We did not study the dimensions of OCB in detail, because the measurement of OCB using specific dimensions did not provide any clear advantages in accountant practice. The study supports the previous literature's findings; basic dimensions—altruism and generalized compliance—have a positive relation with organizational commitment. This study also found that in this case, organizational commitment must be endorsed to well-behaved in facing many cases in accountant practice. Organization who wants their employees develop higher OCB, should focus on the human resources policy which related to the raise the job satisfaction and organizational commitment. More satisfied and more committed employees tend to exhibit higher OCB. The study is conducted in most accountant practice in East Kalimantan Province to increase their comply toward regulation and refer to normativism approach.

Findings

Competence of accountant of local government both more preferable if has a strong commitment to support the local government practice and has altruism and more comply and independent to the audit object. Colleges of accountant should come up with curriculum to encourage and support the altruism and independence principal of accountant graduations. (Hodson, 2002). For practicing accountant, the main implication of the current study is that knowing the accountant could be better able to foster staff OCB. Apart from the traditional measures of employee productivity, it is important for accountant to monitor that set of work behaviors that goes beyond the role description but also are important contributors to the effectiveness of the organization.

Reward system should be improved by making all accountant's staff access the government payroll. This would reduce relying on the bribing system which can reduce the independent principal of accountant. Organizational citizenship behavior should be inculcated by encouraging accountant team spirit so that members could be willing to go beyond what they are expected to do. A culture should be developed to make accountant staff realize that mistakes / omissions by few people affect the survival of the entire organization. This will make accountant staff to see assignments of their organization and would come in to help the local government.

References

- [1] Allen N J and Meyer J P .1990.The Measurement and Antecedents of Affective, Continuance and Normative Commitment to the Organization.*Journal of Occupational Psychology*, Vol. 63, pp. 1-18.
- [2] Allen NJ and Meyer JP.1997.*Commitment in the workplace: Theory, research and application*. Thousand Oaks: SAGE Publications;
- [3] Angle, Harold L and Perry, James L.1981.An Empirical Assessment of Organizational Commitment and Organizational Effectiveness.*Administrative Science Quarterly*, Vol. 26, No. 1. (Mar., 1981), pp. 1-14.
- [4] Barbuto, J., Brown, L., Wilhite, M., & Wheeter, D. Justify the underlying motives of organizational citizenship behavior; A brief study of agricultural co-op workers .2001.
- [5] Broberg, P. 013.*The auditor at work: A study of auditor practice in Big 4 audit firms*. PhD Dissertation, Lund University, Media-Tryck. Carrington et al., (2011),
- [6] Caldwell, D., Chatman, J., & O'Reilly, C.1990. Building organizational commitment: A multi-firm study. *Journal of Occupational Psychology*, 63: 245-261.
- [7] Chang, E.1999. Career commitment as a complex moderator of organizational commitment and turnover intention. *Human Relations*, 52(10), 1257–1278.

- [8] Chang, H.-T., Chi, N.W., & Miao, M. C.2007. Testingthe relationship between three-componentorganizational/occupational commitment andorganizational/occupational turnover intentionusing a non-recursive model. *Journal of VocationalBehavior*, 70(2), 352–368.
- [9] Chesser, D. L., Moore, C. W., and Conway, L. G. 1994. Has advertising by CPA's promoted a trend toward commercialism? *Journal of Applied Business Research*, 10(2): 98-105.
- [10] Citron, D. B. (2003). The UK's framework approach to auditor independence and the commercialization of the accounting profession. *Accounting, Auditing & Accountability Journal*, 16 (2): 244-274.
- [11] Cohen, A. veVigoda, E.2000. Do good citizen make good organizational citizens?An empirical examination of the relationship between general citizenship and organizational citizenship behavior in Israel. *Administration and Society*, 32(5), 596-625.
- [12] D. W. Organ. Organizational citizenship behavior: The good soldier syndrome. Lexington, MA: Lexington (1988).
- [13] Dyne, J. Graham & R. M. Dienesch, 1994. Organizational citizenship behavior: construct redefinition, measurement, and validation.*Academy of Management Journal*, 37, 765-802.
- [14] Forsberg, P., and Westerdahl, S.2007. For the sake of serving the broader community – Sea piloting compared with auditing. *Critical Perspectives on Accounting*, 18(7): 781–804.
- [15] Freidson, E.2001. *Professionalism: The third logic*. Chicago: University of Chicago Press.
- [16] Gendron, Y.2002.On the role of the organization in auditors' client-acceptance decisions. *Accounting, Organizations and Society*, 27(7): 659-684.
- [17] Gouldner, A. W. (1958). Cosmopolitans and locals:Toward an analysis of latent social roles II. *Administrative Science Quarterly*, 2(4), 444–480.
- [18] Greenberg, J., & Baron, R.A.1993. *Behavior In Organizations: Understanding And Managing The Human Side Of Work*. USA: Allyn & Bacon.
- [19] Hodson.2002.Management citizenship behaviorand its consequences. *Work and Occupations*, 29(1), 64-96.
- [20] Humphrey, C., and Moizer, P.1990.From techniques to ideologies: An alternative perspective on the audit function. *Critical Perspectives on Accounting*, 1(3): 217-238.
- [21] Jaworski, B., Kohli, A., and Sahay, A. 2000. Market-driven versus driving markets. *Journal of the Academy of Marketing Science*, 28(1): 45-54.
- [22] Jones, D. A., &Mcintosh, B. R.201). Organizationaland occupational commitment in relation to bridgeemployment and retirement intentions. *Journal ofVocational Behavior*, 77(2), 290–303.
- [23] Klein, H. J., Molloy, J. C., &Brinsfield, C. T.2012.Reconceptualizing workplace commitment to redress a stretched construct: Revisiting assumptions and removing confounds. *Academy of Management Review*, 37, 130–151.
- [24] L. Van Dyne, L. L. Cummings & J. McLean Parks,1995. Extra role behaviors: In pursuit of construct and definitional clarity (a bridge over muddied waters). In L. L. Cummings & L. Van
- [25] Lee, K., Carswell, J. J., & Allen, N. J.2000.A metaanalytic review of occupational commitment: Relations with person- and work-related variables.*Journal of Applied Psychology*, 85(5), 799–811.
- [26] Maddala, G. S. 1983. *Limited-Dependent and Qualitative Variables in Econometrics*. Cambridge University Press. Cambridge.
- [27] Mael, F., and Ashforth, B. E.1992. Alumni and their alma mater: A partial test of the reformulated model of organizational identification. *Journal of Organizational Behavior*, 13(2): 103-123.
- [28] McClelland D. C.1961. *The achieving society*. New York: Free Press.
- [29] Meyer, J. P., Allen, N. J., & Smith, C. A.1993.Commitment to organizations and occupations: Extension and test of a three-component conceptualization. *Journal of Applied Psychology*, 78, (4), 538–551.
- [30] Meyer, J. P., Stanley, L. J., &Parfyonova, N. M.2012.Employee commitment in context: The natureand implication of commitment profiles. *Journalof Vocational Behavior*, 80(1), 1–16.

- [31] Morrow, P. C.1983.Concept redundancy in organizational research: The case of work commitment. *The Academy of Management Review*, 8(3), 486–500.
- [32] Mowday, R.T., Porter, L. W., dan Steers, R. 1982. Organizational Linkages: The Psychology of Commitment, Absenteeism, and Turnover. *San Diego, CA:Academic Press*.
- [33] O'Reilly, C. A. & Chatman, J. A.1986. Organizational commitment and psychological attachment: The effects of compliance, identification and internalization on prosocial behavior. *Journal of Applied psychology*,71, 492-499.
- [34] Organ, D. W., & Ryan, K.1995. A meta-analytic review of attitudinal and dispositional predictors of organizational citizenship behavior. *Personnel Psychology*, 48, 775-802.
- [35] Palepu, K., Healy, P., Bernard, V., 2000. *Business Analysis and Valuation: Using Financial Statements*. South Western College Publications.
- [36] Podsakoff, N. P., Whiting, S. W., Podsakoff, P. M., &Blume, B. D.2009. Individual- and organizational-level consequences of organizational citizenship behaviors: A meta-analysis. *Journal of Applied Psychology*, 94(1), 122-141. doi: 10.1037/a0013079
- [37] Podsakoff, P. M., MacKenzie, S. B., Paine, J. B., &Bachrach, D. G.2000. Organizational citizenship behaviors: A critical review of the theoretical and empirical literature and suggestions for future research. *Journal of Management*, 26(3), 513-563. doi: 10.1177/014920630002600307
- [38] Porter, L. W., Steers, R. M., Mowday, R. T., &Boulian, P. V.1974. Organizational Commitment, Job Satisfaction and Turnover Among Psychiatric Technicians. *Journal of Applied Psychology*,59, 603–609.
- [39] Randall, D. M., & Cote, J. A.1991. Interrelationships of work commitment constructs. *Work and Occupations*, 18(2), 194–211.
- [40] Sainsaulieu, R.1988. *L'Identité au Travail* (3rd ed.). Paris: Presses de la Fondation Nationale des Sciences Politiques.
- [41] Sharma, D. S., and Sidhu, J.2001 Professionalism vs commercialism: The association between non-audit services (NAS) and audit independence. *Journal of Business Finance and Accounting*, 28 (5-6): 595-629.
- [42] Smith, D. W. Organ, & J. P. Near.1983.Organizational citizenship behavior: Its nature and antecedents. *Journal of Applied Psychology*, 68,653-663.
- [43] Sori, Z. M., Karbhari, Y., and Mohamad, S.2010. Commercialization of accounting profession: The case of non-audit services. *International Journal of Economics and Management*, 4 (2): 212-242.
- [44] Steers, R.M.1977.*Antecedents and Outcomes of Organizational Commitment*. Administrative Science Quarterly.
- [45] Suddaby, R., Gendron, Y., and Lam, H.2009. The organizational context of professionalism in accounting. *Accounting, Organisations and Society*, 34 (3-4), 409-427.
- [46] Sweeney, B., and McGarry, C. 2011. Commercial and professional audit goals: inculcation of audit seniors. *International Journal of Auditing*, 15(3): 316-332.
- [47] Sweeney, B., and Pierce, B.2004. Management control in audit firms: a qualitative investigation. *Accounting, Auditing and Accountability Journal*, 17(5): 779-812.
- [48] Sweeney, B., and Pierce, B.2006.Good hours and bad hours: a multi-perspective examination of the (dys) functionality of auditor underreporting of time. *Accounting, Auditing and Accountability Journal*, 19(6): 858-892.
- [49] T. S. Bateman & D. W. Organ. 1983. Job satisfaction and the good soldier: The relationship between affect and employee “citizenship.” *Academy of Management Journal*, 26, 587- 595.
- [50] Tackett, J., Wolf, F., and Claypool, G.2004.Sarbanes Oxley and audit failure: A critical examination. *Managerial Auditing Journal*, 19(3): 340-350.
- [51] Zmijewski, Mark, E.1984. Methodological Issues Related To The Estimation of Financial Distress Prediction Model. *Journal of Accounting Research* Vol.22.pp 59-80.